



## Oxford University Centre for Business Taxation Academic Symposium, 29 June – 30 June 2020

### PROGRAMME DAY 1

*The symposium will be held on Zoom.  
All times BST.*

#### Monday 29 June

Chair: **Michael Devereux** (University of Oxford)

14:00-14:45

**Ron Davies** (University College Dublin)

*Patent Boxes and the Success Rate of Applications*

With Dieter Kogler (University College Dublin) and Ryan Hynes (University College Dublin)

Discussant: **Marko Köthenbürger** (ETH Zurich)

14:45-15:30

**Jing Xing** (Shanghai Jiao Tong University)

*China's Proactive Fiscal Policy: Assessing the Early Impact of Tax Cuts on Small Firms*

With Wei Cui (University of British Columbia), With Menying Wei (University of British Columbia), and Weisi Xie (Shanghai Jiao Tong University)

Discussant: **Eric Zwick** (University of Chicago)

15:30-15:45

Break

Chair: **Sarah Clifford** (University of Oxford)

15:45-16:30

**Alpa Shah** (IMF)

*Tec(h)tonic Shifts: Taxing the 'Digital Economy'*

With Aqib Aslam (IMF)

Discussant: **Itai Grinberg** (Georgetown University)

16:30-17:15

**Michael Smart** (University of Toronto)

*VAT Compliance, Trade, and Institutions*

With Peter Morrow (University of Toronto) and Artur Swistak (IMF)

Discussant: **Ben Lockwood** (University of Warwick)



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**PROGRAMME  
DAY 2**

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**Tuesday 30 June**

Chair: **İrem Güçeri** (University of Oxford)

14:00-14:45 **Nadine Riedel** (University of Münster)

*Cross-Border Effects of R&D Tax Incentives*

With Bodo Knoll (Ruhr-University Bochum), Thomas Schwab (University of Mannheim), and Johannes Voget (University of Munich)

Discussant: **Steve Bond** (University of Oxford)

14:45-15:30 **Daniel Hemel** (University of Chicago)

*The Behavioral Elasticity of Tax Revenue*

With David Weisbach (University of Chicago)

Discussant: **Michael Devereux** (University of Oxford)

15:30-15:45 Break

Chair: **John Vella** (University of Oxford)

15:45-16:30 **Dan Shaviro** (NYU)

*What are minimum taxes, and why might favour or disfavour them?*

Discussant: **Dhammika Dharmapala** (University of Chicago)

16:30-17:15 **James Hines** (University of Michigan)

*Random Policies in Federations*

Discussant: **Alan Auerbach** (University of California, Berkeley)