



Oxford University Centre for Business Taxation Academic Symposium, 27 – 29 June 2022

PROGRAMME

Monday 27 June

08:45-09:00 Registration

Chair: **Michael Devereux** (Oxford University Centre for Business Taxation)

09:00-09:50 **Michelle Hanlon** (MIT)
Asymmetric Effects of Taxes on Product Market Outcomes
With Nemit Shroff, Rachel Yoon (MIT)

Discussant: **Marcel Olbert** (London Business School)

09:50-10:40 **Reuven Avi-Yonah** (University of Michigan)
The Proper Tax Treatment of Cryptocurrencies
With Mohanad Salaimi (University of Michigan)

Discussant: **Michael Blackwell** (London School of Economics)

10:40-11:10 Coffee

11:10-12:00 **Yariv Brauner** (University of Florida)
Taxation of Data

Discussant: **Steve Shay** (Boston College)

12:00-12:50 **Alfons Weichenrieder** (Goethe University Frankfurt)
Corporate Income Tax, IP Boxes and the Location of R&D
With Pranvera Shehaj (WU Vienna)

Discussant: **Katarzyna Bilicka** (Utah State University)

12:50-14:30 Lunch



- Chair: **Alice Pirlot** (Oxford University Centre for Business Taxation)
- 14:30-15:20 **Jim Hines** (University of Michigan)
Presenting and discussing: *The global minimum tax raises more revenues than you think, or much less* by **Eckhard Janeba** (University of Mannheim)
- 15:20-16:10 **Eckhard Janeba** (University of Mannheim)
Presenting and discussing: *The global minimum tax* by **Niels Johannesen** (University of Copenhagen)
- 16:10-17:00 **Niels Johannesen** (University of Copenhagen)
Presenting and discussing: *Evaluating Tax Harmonisation* by **Jim Hines** (University of Michigan)
- 19:00 Drinks reception followed by dinner in Hall, Balliol College

Tuesday 28 June

- Chair: **Victoria Perry** (Oxford University Centre for Business Taxation)
- 09:00-09:50 **Florian Neumeier** (ifo Institute Munich)
Global profit shifting of multinational companies: Evidence from CbCR micro data
With Clemens Fuest (ifo Institute Munich), Stefan Greil (University of Hamburg), and Felix Hugger (University of Munich)
Discussant: **Martin Simmler** (Oxford University Centre for Business Taxation)
- 09:50-10:40 **İrem Güçeri** (University of Oxford)
Investing in Tax Avoidance
With Katarzyna Bilicka (Utah State) and Michael Devereux (Oxford University Centre for Business Taxation)
Discussant: **Nicolas Serrano-Velarde** (Bocconi University)
- 10:40-11:10 Coffee
- 11:10-12:00 **Eduardo Baistrocchi** (London School of Economics)
A theory of global tax hubs
Discussant: **Peter Koerver Schmidt** (Copenhagen Business School)



- 12:00-12:50 **Petr Janský** (Charles University)
Did the Tax Cuts and Jobs Act Reduce Profit Shifting by US Multinational Companies?
With Javier Garcia-Bernardo (Utrecht University), and Gabriel Zucman, (University of California, Berkeley)
- Discussant: **Sarah Clifford** (University of Oxford)
- 12:50-14.30 Lunch
- Chair: **Judith Freedman** (University of Oxford)
- 14:30-15:20 **Jawad Shah** (Oxford University Centre for Business Taxation)
Detection Without Deterrence: Tax Audits with Limited Fiscal Capacity
With Mazhar Waseem (University of Manchester), Michael Best (Columbia)
- Discussant: **Anne Brockmeyer** (Institute for Fiscal Studies)
- 15:20-16:10 **Kate Smith** (IFS and UCL)
Capital Taxation and Entrepreneurship
- Discussant: **Steve Bond** (University of Oxford)
- 16:10-17:00 **Mindy Herzfeld** (University of Florida)
How to define a tax
- Discussant: **Glen Loutzenhiser** (University of Oxford)
- 18:00 Punting and barbeque at Cherwell Boathouse



Wednesday 29 June

Chair: **Michael Walpole** (UNSW)

09:00-09:50 **Kristoffer Berg** (Oxford University Centre for Business Taxation)
Does a Wealth Tax Improve Equality of Opportunity?
With Shafik Hebous (IMF)

Discussant: **Arun Advani** (Warwick University)

09:50-10:40 **Ilan Benschalom** (Hebrew University)
The three distributive questions of (a non-ideal) tax theory

Discussant: **Tsilly Dagan** (University of Oxford)

10:40-11:10 Coffee

Chair: **John Vella** (Oxford University Centre for Business Taxation)

11:10-12:00 **Miguel Almunia** (CUNEF Universidad)
The Value-Added Tax: Theory and Practice
With Anne Brockmeyer (IFS), Giulia Mascagni (ICTD), Vedanth Nair (IFS) and Mazhar Waseem (University of Manchester)

Discussant: **Eddy Tam** (Kings College, London)

12:00-12:50 **Jennifer Blouin** (University of Pennsylvania)
Documenting M&A's Revelation Effect using State-Level R&D Tax Incentives
With Eliezer M. Fich (Drexel University) and Anh L. Tran (Cass Business School)

Discussant: **Deborah Schanz** (LMU)

12:50 Lunch and conference close

WiFi

If you would like to use WiFi during the Symposium, you can connect to SBS-Conf, for which there is no password.

Printing

Should you require boarding passes to be printed, please email cbtevents@sbs.ox.ac.uk by 10:00 on Wednesday 29 June.