



**Oxford University Centre for Business Taxation
Academic Symposium, 5 – 6 July 2021
PROGRAMME**

DAY 1: 5 July 2021

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

14:00-14:45 **Martin Simmler** (University of Oxford)
Tax and occupancy of business properties: Theory and evidence from UK business rates

With Ben Lockwood (University of Warwick) and Eddy Tam (University of Oxford)

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

14:45-15:30 **Daniel Garrett** (University of Pennsylvania)

Effects of International Tax Provisions on Domestic Labor Markets

With Eric Ohrn (Grinnell College) and Juan Carlos Suárez Serrato (Duke University)

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

15:30-16:15 **Anne Brockmeyer** (IFS, UCL, World Bank)

Electronic Payment Technology and Tax Compliance: Evidence from Uruguay's Financial Inclusion Reform

With Magaly Sáenz Somarriba (World Bank)

Discussant: **Michael Keen** (IMF)

16:15-16:30 Break

Chair: **Alice Pirlot** (University of Oxford)

16:30-17:15 **Andreas Haufler** (University of Munich)

Attracting profit shifting or fostering innovation? On patent boxes and R&D subsidies

With Dirk Schindler (Erasmus University Rotterdam)

Discussant: **Eckhard Janeba** (University of Mannheim)

17:15-18:00 **Barbara Bratta** (Italian Ministry of Economy and Finance)

Assessing profit shifting using Country-by-Country Reports a non-linear response to tax rate differentials

With Vera Santomartino and Paolo Acciari (Italian Ministry of Economy and Finance)

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



DAY 2: 6 July 2021

- Chair: **John Vella** (University of Oxford)
- 14:00-16:00 Global Minimum Taxation
- Susan Morse** (University of Texas)
The Quasi-Global GILTI Tax
- Lilian Faulhaber** (Georgetown University)
Lost in Translation: Excess Returns and the Search for Substantial Activities
- Moritz Scherleitner** (Aalto University, Finland)
Should the EU implement a minimum corporate taxation directive?
- Petr Janský** (Charles University, Prague)
A Practical Proposal to End Corporate Tax Abuse: METR, a Minimum Effective Tax Rate for Multinationals
- With Alex Cobham (Tax Justice Network), Tommaso Faccio (Independent Commission for the Reform of International Corporate Taxation, Nottingham University Business School), Javier Garcia-Bernardo (Tax Justice Network, CORPTAX, Charles University in Prague), Jeffery Kadet (Lancaster University UK, International Centre for Tax and Development), Sol Picciotto (University of Washington School of Law in Seattle)
- Discussants: **Craig Eliffe** (University of Auckland) and **Michael Devereux** (University of Oxford)
- 16:00-16:30 Break
- Chair: **İrem Güçeri** (University of Oxford)
- 16:30-17:15 **James Omartian** (University of Michigan)
Consumer Response to Sales Tax Changes: Evidence from Mobility Data
- With Gregory Miller (University of Michigan)
- Discussant: **Ben Lockwood** (University of Warwick)
- 17:15-18:00 **Ashley Craig** (University of Michigan)
Tax knowledge and tax manipulation: a unifying model
- With Joel Slemrod (University of Michigan)
- Discussant: **Kai Konrad** (Max Planck Institute, Munich)