



## Oxford University Centre for Business Taxation Doctoral Conference, 12-13 September 2022

Saïd Business School, Oxford, Lecture Theatre 5

### PROGRAMME

#### Monday 12 September 2022

**08.30 – 09.15** Registration & Coffee

**09.15 – 09.30** Introduction

#### SESSION I

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

**09.30 – 10.15** Laura Arnemann (University of Mannheim)

With Florian Buhlmann (ZEW Mannheim), Martin Ruf (University of Tübingen), Johannes Voget (University of Mannheim)

#### **The effects of taxes on CEO performance**

Discussant: Yaxuan Qi (City University of Hong Kong)

**10.15 – 11.00** Anna Theresa Bührle (ZEW Mannheim/ University of Mannheim)

#### **The Value of a Loss: The Economic Impact of Restricting Tax Loss Transfers**

With Elisa Casi (Norwegian School of Economics (NHH) and ZEW Mannheim), Barbara Stage (WHU - Otto Beisheim School of Management), Johannes Voget (University of Mannheim)

Discussant: İrem Güçeri (Oxford University Blavatnik School of Government)

**11.00 – 11.30** Coffee

## SESSION II

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

**11.30 – 12.15**

Joana Garcia (Banco de Portugal and Universidade do Minho)

### **Turning down havens' treasures? Multinational groups, profit shifting and services trade**

Discussant: Michael Devereux (Oxford University Centre for Business Taxation)

**12.15 – 13.00**

Michaela Dreier (University of Augsburg)

### **'Will You Marry Me...in December?' — Tax-Induced Wedding Date Shifting and Mismatching in Long-Term Relationships**

With Kerstin Roeder, and Robert Ullmann (University of Augsburg)

Discussant: Martin Simmler (Oxford University Centre for Business Taxation)

**13.00 – 14.00**

Lunch

## SESSION III

*Chair: Vikram Patil (Oxford University Centre for Business Taxation)*

**14.00 – 14.45**

Evgeniya Dubinina (Charles University)

### **Fiscal Consequences of Corporate Tax Avoidance**

With Katarzyna Bilicka (Utah State University, NBER, CEPR & Oxford Centre for Business Taxation), Petr Jansky (Charles University)

Discussant: Katrine Jakobsen (University of Oxford)

**14.45 – 15.30**

Lars Thorvaldsen (University of Oslo)

### **The importance of escape clauses: Firm response to thin capitalization rules**

With Martin Eckhoff Andresen (Statistics Norway)

Discussant: Victor Pouliquen (University of Oxford)

**15.30 - 16.00** Coffee

#### **SESSION IV**

*Chair: Jawad Shah (Oxford University Centre for Business Taxation)*

**16.00 – 16.45** Daphne Armstrong (University of North Carolina at Chapel Hill)

##### **ETR Inequality**

With Scott Dyreng, Xu Jiang, Kevin Standridge (Duke University)

Discussant: Kenneth Tester (University of Exeter)

**16.45 – 17.30** Kira Lena Zerwer (WHU - Otto Beisheim School of Management)

##### **Environmental Taxes and Corporate Investment**

With Martin Jacob (WHU - Otto Beisheim School of Management)

Discussant: tbc

**19.00** Drinks Reception followed by Dinner at Oriel College

**Tuesday 13 September**

#### **SESSION V**

**09.00 – 09.15** Coffee

**09.15 – 09.30** Introduction

*Chair: Kristoffer Berg (Oxford University Centre for Business Taxation)*

**09.30-10.15** Heydon Wardell-Burrus (University of Oxford)

##### **MNE Strategic Responses to the GloBE Rules**

Discussant: Miranda Stewart (University of Melbourne)

**10.15 – 11.00** Stefan Moderau (University of Tübingen)  
**Taxing away the trash? The local takeaway food packaging tax in Tübingen**  
Discussant: Jawad Shah (Oxford University Centre for Business Taxation)

**11.00 – 11.30** Coffee

### **SESSION VI**

*Chair: Judith Freedman* (University of Oxford and Oxford University Centre for Business Taxation)

**11.30 – 12.15** Valeria Secchini (Charles University)  
**The Indirect Costs of Corporate Tax Avoidance Exacerbate Cross-country Inequality**

With Daniel Haberly (University of Sussex), Javier Garcia-Bernardo (Charles University, Utrecht University & University of Amsterdam), Petr Jansky, and Miroslav Palansky (Charles University)

Discussant: Kristoffer Berg (Oxford University Centre for Business Taxation)

**12.15 – 13.00** Miranda Stewart (*University of Melbourne*)  
**Book Presentation: Tax and Government in the 21st Century**

**13.00 – 14.00** Lunch

**14.00 – 14.15** Award Ceremony