

CBT Doctoral Meeting
Oxford, September 17-18

SAID BUSINESS SCHOOL

PROGRAMME

Monday September 17

9.00am – 9.30am Registration (entrance foyer)

SESSION I
Boardroom

Chair: Michael Devereux (Centre for Business Taxation)

9.30am – 10.15am Sebastian Siegloch (IZA and University of Cologne)
Which Workers Bear the Burden of Corporate Taxation and Which Firms Can Pass It On? Micro Evidence from Germany
with Clemens Fuest (CBT) and Andreas Peichl (IZA)

Discussant: Giorgia Maffini (CBT)

10.15am – 11.00am Paul Baker (University of Cambridge)
An Analysis of Double Taxation Treaties and Their Effect on Foreign Direct Investment

Discussant: Tim Schmidt-Eisenlohr (CBT)

11.00am -11.30am Coffee

Session II
Boardroom

Chair: John Vella (Centre for Business Taxation)

11.30am-12.15pm Andrea Schneider (University of Munster)
Taxation of Mobile Firms with Unknown Mobility
with Johannes Becker (University of Munster)

Discussant: Teng Ge (University of Oxford)

12.15pm - 1.00pm Nora Strecker (ETH Zurich)
Effective Labor Taxation and the International Location of Headquarters
with Peter Egger (ETH Zurich) and Doina Radulescu (ETH Zurich)

Discussant: Wiji Arulampalam (CBT and University of Warwick)

1.15pm Lunch

**SESSION III
Boardroom**

Chair: Li Liu (CBT)

2.15pm-3.00pm Masanori Orihara (University of Illinois at Urbana-Champaign)
Does the Japanese Consolidated Taxation System Help Encourage High-Risk Investment?
with Hideshi Itoh (Hitotsubashi University)

Discussant: Clemens Fuest (CBT)

3.00pm-3.45pm Raphael Parchet (University of Basel)
Are Local Tax Rates Strategic Complements or Strategic Substitutes?

Discussant: Helen Simpson (CBT and University of Bristol)

3.45pm-4.15pm Coffee

4.15pm-5.00pm Lisa De Simone (The University of Texas at Austin)
Do Investors Differentially Value Tax Avoidance of Income Mobile Firms?
with Bridget Stomberg (The University of Texas at Austin)

Discussant: Li Liu (CBT)

7.00pm-7:30pm **Pre-dinner Drinks**
7:30pm **Dinner**

Tuesday September 18

SESSION V Boardroom

Chair: Giorgia Maffini (Centre for Business Taxation)

9.00am – 9.45am Boryana Madzharova (CERGE-EI)
Intertemporal Income Shifting in Expectation of Lower Corporate Tax Rates: The Tax Reforms in Central and Eastern Europe

Discussant: Jing Xing (CBT)

9:45am – 10.30am Maarten F. de Wilde (Erasmus University Rotterdam)
What if Member States Subjected Non-Resident Taxpayers to Unlimited Income Taxation whilst Granting Double Tax Relief under a Netherlands- Style Tax Exemption

Discussant: Rita De La Feria (CBT and University of Durham)

10.30am– 11.15am Makoto Hasegawa (University of Michigan)
International Tax Competition over Rate and Base: Why Do Countries Undertake Tax-Cut-cum-Base-Broadening Reforms?

Discussant: Michael Devereux (CBT)

11.15am-11.30am Coffee

11.30am-12.15pm Benjamin Protte (University of Mannheim)
How does Economic Integration Shape Personal Income Taxation? Evidence from a New Index of Labor Mobility

Discussant: Simon Loretz (Univeristy of Bayreuth)

12.15pm-1.00pm Yinon Tzuberly (Vienna University of Economics and Business Administration)
The Policy Considerations Underlying Tax Secrecy

Discussant: Adrian Sawyer (University of Canterbury)

1.00pm-2:30pm Lunch and best paper award