



Centre for Business Taxation

Doctoral Meeting 28-29 September 2015, Oxford

Saïd Business School, Clore Lecture Room

PROGRAMME

Monday 28 September

9.00am – 9.30am Registration

SESSION I

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

9.30am – 10.15am Daniel Schaffa (University of Michigan)
Pigouvian taxation with multiple externalities and costly administration
with Daniel Jaqua (University of Michigan)

Discussant: Steve Bond (University of Oxford)

10.15am – 11.00am Michael Kogler (University of St. Gallen)
On the incidence of bank levies: theory and evidence

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

11.00am – 11.30am Coffee

SESSION II

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

11.30am – 12.15pm Hendrik Jungmann (University of Salzburg)
Addressing the heterogeneity of investment types: corporate tax elasticities revisited
with Simon Loretz (Institute for Advanced Studies, Vienna, and University of Bayreuth)

Discussant: Li Liu (Oxford University Centre for Business Taxation)

12.15pm – 1.00pm Harald Amberger (Vienna University of Economics and Business)
Heuristics and tax planning: evidence from a laboratory experiment
with Eva Eberhartinger (Vienna University of Economics and Business) and
Matthias Kasper (University of Vienna)

Discussant: Ben Lockwood (University of Warwick and Oxford University
Centre for Business Taxation)

1.00pm – 2.15pm Lunch

SESSION III

*Chair: Wiji Arulampalam (University of Warwick and Oxford University Centre
for Business Taxation)*

2.15pm – 3.00pm Fangying Xu (Goethe University Frankfurt)
Are tax havens good? Implications of the crackdown on secrecy
with Alfons J. Weichenrieder (Goethe University Frankfurt, Vienna University of
Business and Economics, and CESifo)

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

3.00pm – 3.45pm Simon Bösenberg (ETH Zürich)
Double tax treaties: anatomy, determinants, and effects
with Peter Egger (ETH Zurich, CEPR, CESifo, GEP University of Nottingham,
and Oxford Center of Business Taxation)

Discussant: Giorgia Maffini (Oxford University Centre for Business Taxation)

3.45pm – 4.15pm Coffee

Chair: Li Liu (Oxford University Centre for Business Taxation)

4.15pm – 5.00pm Stephen Daly (University of Oxford)
The life and times of ESCs: a defence?

Discussant: Michael Blackwell (LSE)

7.00pm – 7.30pm Drinks reception and dinner at Somerville College

Tuesday 29 September

SESSION IV

Chair: Glen Loutzenhiser (University of Oxford)

9.00am – 9.45am Martin Hearson (LSE)
British tax treaties with developing countries, 1970-1981
Discussant: John Vella (Oxford University Centre for Business Taxation)

9:45am – 10.30am Michael Blank (Friedrich-Alexander-University Erlangen-Nuremberg)
The alleged extraterritoriality of the EU financial transaction tax proposal
Discussant: Anzhela Yevgenyeva (Oxford University Centre for Business Taxation)

10.30am – 11.15am Bret Bogenschneider (Vienna University of Economics and Business)
The Bramble Bush of tax administration
Discussant: Judith Freedman (University of Oxford and Oxford University Centre for Business Taxation)

11.15am – 11.45am Coffee

SESSION V

Chair: Anzhela Yevgenyeva (Oxford University Centre for Business Taxation)

11.45am – 12.30pm Sebastian Blesse (ZEW Mannheim, University of Frankfurt)
To raise or not to raise - binary tax mimicking measurements during a reform in German fiscal federalism
with Thorsten Martin (University of Potsdam)
Discussant: Irem Guceri (Oxford University Centre for Business Taxation)

12.30pm – 1.15pm Rodney Brown (LSE)
The impact of corporate tax avoidance on the cost of debt and firm value within a full dividend imputation system: evidence from Australia
with Youngdeok Lim and Chris Evans (Australian School of Business University of New South Wales)
Discussant: Jennifer Blouin (University of Pennsylvania)

1.15pm – 2.15pm Lunch