



Centre for Business Taxation

Doctoral Conference

18-19 September 2017, Oxford

Classroom 1, West Wing/Thatcher Business Education Centre
Saïd Business School, University of Oxford

PROGRAMME

Monday 18 September

09:30 – 10:00 Registration and coffee

SESSION I

Chair: **Michael Devereux**, Oxford University Centre for Business Taxation

10:00 – 10:45 **Katharina Erhardt**, ETH Zurich
Heterogeneous tax sensitivity of firm-level investments

Discussant: **Michael Devereux**, Oxford University Centre for Business Taxation

10:45 – 11:30 **Daniel Schaffa**, University of Michigan/University of Richmond
The welfare impact of corporate tax privacy

Discussant: **John Vella**, Oxford University Centre for Business Taxation

11:30 – 12:00 Coffee

SESSION II

Chair: **Ben Lockwood**, University of Warwick and Oxford University Centre for Business Taxation

12:00 – 12:45 **Shekhar Mittal**, UCLA – Anderson School of Management
VAT in emerging economies: does third party verification matter?
with Aprajit Mahajan, UC Berkeley

Discussant: **Miguel Almunia**, University of Warwick

12:45 – 13:30 **Festo Tsubira Nyende**, University of Exeter
The role of social norms in tax compliance behaviour in emerging economies

Discussant: **Scott Dyreng**, Duke University

13:30 – 14:45 Lunch

SESSION III

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

14:45 – 15:30 **Simon Behrendt**, Zeppelin University
Tax-response heterogeneity and the effects of double taxation treaties on the location choices of multinational firms

Discussant: **Irem Guceri**, Oxford University Centre for Business Taxation

15:30 – 16:15 **Marie Bjørneby**, Norwegian University of Life Sciences
Collaborative tax evasion by employers and employees
with Annette Alstadsæter, Norwegian University of Life Sciences and Kjetil Telle, Statistics Norway

Discussant: **Simon Quinn**, University of Oxford

16:15 – 17:00 Coffee and networking

19:00 Pre-dinner drinks and dinner at St Edmund Hall

Tuesday 19 September

SESSION IV

Chair: **Anzhela Cédelle**, Oxford University Centre for Business Taxation

09:30 – 11:00

Sarah Clifford, University of Copenhagen

Taxing multinationals beyond borders: financial and locational responses to CFC rules

Axel Prettl, University of Tuebingen

Influence of anti-tax avoidance rules on profit shifting – examining CFC rules

Discussants:

Martin Simmler, Oxford University Centre for Business Taxation

Anzhela Cédelle, Oxford University Centre for Business Taxation

11:00 – 11:30

Coffee

SESSION V

Chair: **John Vella**, Oxford University Centre for Business Taxation

11:30 – 12:45

Yige Zu, University of Leeds

VAT thresholds and small businesses: where to draw the line?

Discussant: **Glen Loutzenhiser**, University of Oxford

12:45 – 13:00

Diheng Xu, New York University School of Law

China and BEPS: interactions between China and international tax norms

Discussant: **Richard Collier**, Oxford University Centre for Business Taxation

13:30

Lunch & Award Ceremony

WiFi

If you would like to use WiFi, please connect to **SBS-Conf**, for which there is no password.