



# Centre for Business Taxation

## Doctoral Conference

12-13 September 2018, Oxford

Saïd Business School

Classroom 1, Thatcher Business Education Centre

### PROGRAMME

Wednesday 12 September

09.30 – 10.00am Registration

#### SESSION I

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

10.00 – 10.45am Kunka Petkova (Vienna University of Economics and Business)

**On the Relevance of Double Tax Treaties**

with Andrzej Stasio and Martin Zagler

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

10.45 – 11.30am Jakob Miethe (Humboldt University and DIW Berlin)

**The elusive banker: The impact of hurricanes on activity in offshore financial centers**

Discussant: Eddy Tam (Oxford University Centre for Business Taxation)

11.30 – 12.00am Coffee

## SESSION II

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

**12.00 – 12.45pm** Aaron K. Hemmerich (University of Kiel and Leibniz Universität Hannover)  
**Information Exchange and Tax Haven Investment in OECD Securities Markets**  
with Jost H. Heckemeyer

Discussant: Sarah Clifford (Oxford University Centre for Business Taxation)

**12.45 – 1.30pm** Eva Escribano (Universidad Carlos III de Madrid)  
**A preliminary assessment of the EU proposal on significant digital presence: a brave attempt that requires and deserves further analysis**

Discussant: John Vella (Oxford University Centre for Business Taxation)

**1.30 – 2.30pm** Lunch

## SESSION III

*Chair: Alice Pirlot (Oxford University Centre for Business Taxation)*

**2.30 – 3.15pm** Aliisa Koivisto (University of Helsinki)  
**Small firms and tax incentives : Effects on (real) economic outcomes**  
With Jarkko Harju, Li Liu & Tuomas Matikka

Discussant: Thomas Pope (Institute for Fiscal Studies)

**3.15 – 3.45pm** Coffee

**3.45 – 4.30pm** David Quentin (Queen Mary University of London)  
**Tax jurisprudence and ‘value creation’**

Discussant: Judith Freedman (Oxford University and Oxford University Centre for Business Taxation)

**4.30 – 5.15pm** Terry S. Moon (Princeton University)  
**Capital Gains Tax and Real Corporate Investment**

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

**7.15pm** Dinner at St Edmund Hall

Thursday 13 September

**SESSION IV**

*Chair: Anzhela Cédelle (Oxford University Centre for Business Taxation)*

- 09.30 – 10.15am** Daniel Gravino (Loughborough University)  
**Fiscal Competition for Plant and Profits: Adjusting Expectations about Gains from Tackling Profit Shifting**  
with Ben Ferrett
- Discussant: Ben Lockwood (University of Warwick and Oxford University Centre for Business Taxation)
- 10.15 – 11.00am** Paloma Schwarz (University of Liechtenstein)  
**Restructuring the selectivity test in direct tax matters**
- Discussant: Stephen Daly (King's College London)
- 11.00 – 11.30am** Coffee

**SESSION V**

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

- 11.30 – 12.15pm** Henning Giese (Catholic University of Eichstaett – Ingolstadt)  
**Tax avoidance and the use of joint managers within multinational enterprises**  
with Markus Gamm & Reinald Koch
- Discussant: Irem Guceri (Oxford University Centre for Business Taxation)
- 12.15 – 13.00pm** Ivan Lazarov (Vienna University for Economics and Business)  
**Carpet-bombing Tax Avoidance in Europe: Examining the Validity of the ATAD under EU Law**  
with Sriram Govind
- Discussant: Anzhela Cédelle (Oxford University Centre for Business Taxation)
- 13.00 – 14.15pm** Lunch
- 14.15 – 14.30pm** Award Ceremony