

Doctoral Meeting

Oxford, September 26-27

Saïd Business School, Boardroom

PROGRAMME

Thursday September 26

9.00am – 9.30am Registration (entrance foyer)

SESSION I

Chair: Michael Devereux (Centre for Business Taxation)

9.30am – 10.15am Thais Lærkholm-Jensen (Copenhagen University and Danmarks Nationalbank)
The cost of financial stability: how increased capital requirements to banks impact firm growth?

Discussant: Steve Bond (University of Oxford and Centre for Business Taxation)

10.15am – 11.00am Di Gong (University of Tilburg)
Does corporate income taxation affect securitization? Evidence from OECD banks?
with Jenny E. Lighthart (University of Tilburg)

Discussant: Jing Xing (Centre for Business Taxation)

11.00am -11.30am Coffee

Session II

Chair: Li Liu (Centre for Business Taxation)

11.30am-12.15pm Sebastian Beer (WU Vienna University of Economics and Business)
Profit shifting: drivers and potential countermeasures
with Jan Loeprick (WU Vienna University of Economics and Business)

Discussant: Paul Baker (University of Bath)

12.15pm - 1.00pm Katharina Finke (ZEW)

Tax avoidance of German multinationals and implications for tax revenue: evidence from a propensity score match approach

Discussant: Jan Loeprick (WU Vienna University of Economics and Business)

1.15pm Lunch

SESSION III

Chair: Jing Xing (Centre for Business Taxation)

2.15pm-3.00pm Assaf Prussak (University of Michigan)
The income of the 21st century: online advertising as a case study for the implications of technology for source-based taxation

Discussant: Rita de la Feria (University of Durham and Centre for Business Taxation)

3.00pm-3.45pm Sandra Martinho Fernandes (KU Leuven)
Corporate income tax as a net income tax – empirical claim

Discussant: John Vella (Centre for Business Taxation)

3.45pm-4.15pm Coffee

4.15pm-5.00pm Pablo A. Hernández González-Barreda (Universidad Pontificia Comillas de Madrid)
On the European way to FTT under enhanced cooperation: multi-speed Europe or shortcut?

Discussant: Anzhela Yevgenyeva (Centre for Business Taxation)

7.00pm-7:30pm Pre-dinner Drinks at The Oxford Retreat

7:30pm Dinner at 4500 Miles from Delhi

Friday September 27

SESSION V

Chair: Anzhela Yevgenyeva (Centre for Business Taxation)

- 9.00am – 9.45am** Eric Zwick (University of Harvard)
Cash or credit? The interaction between financial constraints and fiscal stimulus
with James F. Mahon III (University of Harvard)

Discussant: Li Liu (Centre for Business Taxation)
- 9:45am – 10.30am** Mohammad Vesal (LSE)
Optimization frictions in choice of the UK flat rate scheme of VAT

Discussant: Ben Lockwood (University of Warwick and Centre for Business Taxation)
- 10.30am– 11.15am** Nathan Seegert (University of Utah)
The post-merger performance puzzle: a tax wedge explanation

Discussant: Ken Okumura (Centre for Corporate Reputation)
- 11.15am-11.30am** Coffee
- 11.30am-12.15pm** Molly Saunders-Scott (University of Michigan)
How does transfer-pricing enforcement affect profit shifting?

Discussant: Michael Devereux (Centre for Business Taxation)
- 12.30pm-2:00pm** Lunch and best paper award