



OXFORD UNIVERSITY
**CENTRE FOR
BUSINESS TAXATION**

SUMMER SYMPOSIUM, 2010

Oxford, June 28 – July 1, 2010
SAID BUSINESS SCHOOL

PROGRAMME

*All sessions will take place in the Rhodes Trust Lecture Theatre
Coffee and lunch will be served in Seminar Room B*

Monday June 28

- 3.00** **Registration and Coffee** (Reception Room)
Chair: MICHAEL DEVEREUX (Centre for Business Taxation)
- 3.30 – 4.30** JOHN D. WILSON (Michigan State)
Tax Competition with and without Tax Discrimination against Domestic Firms with Steve Mongrain (Simon Fraser)
Discussant: SEBASTIAN KRAUTHEIM (Paris School of Economics)
- 4.30 – 5.30** DOUGLAS A. SHACKELFORD (North Carolina)
Book Tax Differences: Which Ones Matter for Equity Investors?
With Jana S. Raedy (North Carolina) and Jeri Seidman (Texas)
Discussant: MICHELLE HANLON (MIT)
- 7.00** **Dinner**
Oriol College

Tuesday June 29

8.45 - 9.00 Coffee

Chair: JUDITH FREEDMAN (Oxford, and Centre for Business Taxation)

9.00 – 10.00 PETER EGGER (Zurich)

Optimal Taxation of Profits and Personal Income

with Michael Pfaffermayr (Innsbruck) and Hannes Winner (Salzburg)

Discussant: PAOLO PANTEGHINI (Brescia)

10.00 – 11.00 RITA DE LA FERIA (Centre for Business Taxation)

The Economic Effects of European Tax Jurisprudence

with Clemens Fuest (Centre for Business Taxation)

Discussant: MIHIR DESAI (Harvard Business School)

11.00 Coffee

1.00 Lunch

3.15 Coffee

Chair: CLEMENS FUEST (Centre for Business Taxation)

3.30 – 4.30 DAVID DUFF (UBC)

Responses to Treaty Shopping: A Canadian Perspective

Discussant: ILAN BENSALOM (Hebrew University)

4.30 – 5.30 MICHAEL SMART (Toronto)

Repatriation Taxes and Foreign Direct Investment: Evidence from Tax Treaties

Discussant: HARRY GRUBERT (U.S. Treasury)

6.30 Punting

7.30 Buffet Dinner
Magdalen College

Wednesday June 30

8.45 - 9.00 Coffee

Chair: DHAMMIKA DHARMAPALA (Illinois)

9.00 – 10.00 THIESS BÜTTNER (Munich)
Revenue Forecasting Practices: Differences across Countries and Consequences for Forecasting Performance
with Björn Kauder (Ifo Institute, Munich)
Discussant: NADJA DWENGER (Max Planck Institute, Munich)

10.00 – 11.00 DAVID WEISBACH (Chicago)
A Quantitative Examination of Trade and Carbon Taxes
with Joshua Elliot, Ian Foster, Sam Kortum, Todd Munson, Fernando Pérez Cervantes (Chicago)
Discussant: tbc

11.00 Coffee

11.45 – 12.45 **Guided Tour of Ashmolean Museum**

1.00 Lunch

3.15 Coffee

Chair: JOHN D. WILSON (Michigan State)

3.30 – 4.30 CHRISTIAN KEUSCHNIGG (St Gallen)
Profit Taxation, Innovation and the Financing of Heterogeneous Firms
with Evelyn Ribi (St Gallen)
Discussant: MARKO KÖTHENBÜRGER (Copenhagen)

4.30 – 5.30 DAN SHAVIRO (New York University)
Rethinking Foreign Tax Creditability
Discussant: RICHARD VANN (Sydney)

7.00 **Dinner**
Al Shami restaurant

Thursday July 1

8.45 - 9.00 Coffee

Chair: DAVID DUFF (UBC)

9.00 – 10.00 NADINE RIEDEL (Centre for Business Taxation)
**Earnings Shocks and Tax Motivated Income Shifting: Evidence
from European Multinationals**

with Dhammika Dharmapala (Illinois)

Discussant: ALFONS WEICHENRIEDER (Frankfurt)

10.00 – 11.00 TIMOTHY GOODSPEED (Hunter College, New York)
**Public Policies and FDI Location: Differences between Developing
and Developed Countries**

with Jorge Martinez Vazquez (Georgia State) and Li Zhang (CUFE,
China)

Discussant: MICHAEL STIMMELMAYR (Munich)

11.00 Coffee