

Oxford University Centre for Business Taxation Doctoral Conference, 13-14 September 2021

PROGRAMME - DAY 1

The conference will be held on Zoom. All times BST.

Monday 13 September

14:00-14:30 Introductions

Session 1 Chair: **Mike Devereux** (University of Oxford)

14:30-15:20 **Ikuo Takei** (University of Wisconsin-Madison)

A Quantitative Model of Corporate Reputation Building in Debt Markets and Firm Dynamics

Discussant: **İrem Güçeri** (University of Oxford)

15:25-16:15 **Claire Leroy** (CREST - Ecole Polytechnique)

Follow the money! Why dividends overreact to flat tax reforms

With Laurent Bach (ESSEC Business School), Antoine Bozio (Paris School of Economics), Brice Fabre (Paris School of Economics), Arthur Guillouzouic (Paris School of Economics), and Clément Malgouyres (Paris School of Economics)

Discussant: **Steve Bond** (University of Oxford)

16:15-16:30 Break

Session 2 Chair: **Sarah Clifford** (University of Oxford)

16:30-17:20 **Lily Zechner** (University of Graz)

Taxing Profit and Consumption in Market Jurisdictions: Thoughts on Administrability in the Digital Era

With Stefan Hammerl (University of Graz)

Discussant: **Alice Pirlot** (University of Oxford)

17:25-18:15 **Georg Thuncke** (University of Tübingen)

Are consumers paying the bill? How international tax competition affects consumption taxation

Discussant: **Mike Devereux** (University of Oxford)

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PROGRAMME - DAY 2

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Tuesday 14 September

- Session 1 Chair: **Martin Simmler** (University of Oxford)
- 14:00-14:50 **Pranvera Shehaj** (Vienna University of Economics and Business)
Corporate Income Tax, IP Boxes and the Location of R&D
With Alfons Weichenrieder (Goethe University Frankfurt)
- Discussant: **Nadine Riedel** (University of Muenster)
- 14:55-15:45 **Daniel Klein** (University of Mannheim)
Foreign Aid through Domestic Tax Reforms? Evidence from Multinational Firm Presence in Developing Countries
With Jeffrey L. Hoopes (University of North Carolina), Rebecca Lester (Stanford Graduate School of Business), and Marcel Olbert (London Business School)
- Discussant: **Eddy Tam** (University of Oxford)
- 15:45-16:00 Break
- Session 2 Chair: **Alice Pirlot** (University of Oxford)
- 16:00-16:50 **Paul Organ** (University of Michigan)
Citizenship and taxes: Evaluating the effects of the U.S. tax system on individuals' citizenship decisions
- Discussant: **Tsilly Dagan** (University of Oxford)
- 16:55-17:45 **Christopher Ludwig** (ZEW Mannheim)
Internal Digitalization and Tax-efficient Decision Making
With Daniel Klein (ZEW Mannheim) and Katharina Nicolay (ZEW Mannheim)
- Discussant: **Sarah Clifford** (University of Oxford)
- 18:00-18:15 Award Ceremony & Closing Remarks