

**CBT Doctoral Meeting**  
**Oxford, October 27 – 28, 2011**

**SAID BUSINESS SCHOOL**

**PROGRAMME**

**Thursday October 27**

**9.00am – 9.30am** Registration (entrance foyer)

**SESSION I - Boardroom**

Chair: MICHAEL DEVEREUX (Centre for Business Taxation)

**9.30am – 10.15am** DANNY MCGOWAN (University of Nottingham)  
**Tax Policy and Firm Entry and Exit Dynamics: Evidence from OECD Countries**  
with Richard Kneller (University of Nottingham)

Discussant: Nicolas Serrano-Velarde (Centre for Business Taxation)

**10.15am – 11.00am** STEFFEN OSTERLOH (ZEW and University of Mannheim)  
**Tax and the City—A Theory of Local Tax Competition and Evidence for Germany**  
with Eckhard Janeba (University of Mannheim, CESifo and ZEW)

Discussant: Simon Loretz (University of Bayreuth and CBT)

**11.00am -11.30am** Coffee

**11.30am-12.15pm** ANNA GUMPERT (University of Munich)  
**The Use of Tax Havens in Exemption Regimes**  
with James R. Hines Jr.(University of Michigan) and Monika Schnitzer (University of Munich)

Discussant: Ben Lockwood (University of Warwick and CBT)

**1.00pm** Lunch - Reception Room

## **SESSION II - Boardroom**

Chair: WIJI ARULAMPALAM (University of Warwick and CBT)

- 2.15pm-3.00pm** ANDREW BIRD (University of Toronto)  
**The Effects of Taxes on the Market for Corporate Control**  
Discussant: Giorgia Maffini (Centre for Business Taxation)
- 3.00pm-3.45pm** FLORIAN WALCH (European Central Bank)  
**Tax Losses and Firm Investment: Evidence from Tax Statistics**  
with Nadja Dwenger (MPI Munich)  
Discussant: Li Liu (Centre for Business Taxation)
- 3.45pm-4.15pm** Coffee
- 4.15pm-5.00pm** DAVID AGRAWAL (University of Michigan)  
**The Tax Gradient: Do Local Sales Taxes Reduce Tax Differentials at State Borders?**  
Discussant: Michael Devereux (Centre for Business Taxation)
- 5.00pm-5.45pm** DOMINIKA LANGENMAYR (University of Munich)  
**Sorting into Outsourcing: Are Profits Taxed at a Gorilla's Arm's Length?**  
with Christian Bauer (University of Munich)  
Discussant: Tim Schmidt-Eisenlohr (Centre for Business Taxation)
- 7.00pm-7.30pm** Pre-dinner drinks
- 7.30pm** Dinner at 4500 Miles from Delhi (Indian restaurant)

## **Friday October 28**

### **SESSION III - Boardroom**

Chair: CLEMENS FUEST (Centre for Business Taxation)

- 9.00am – 9.45am** FEDERICA LIBERINI (University of Warwick)  
**Corporate Taxes and the Growth of the Firm**  
Discussant: Johannes Voget (University of Mannheim)

**9.45am – 10.30am** NIRUPAMA RAO (New York University)  
**Do Tax Credits Stimulate R&D Spending?**

Discussant: Steve Bond (University of Oxford and CBT)

**10.30am– 11.15am** ZARKO KALAMOV (University of Magdeburg)  
**Tax Competition, Risk Sharing and Financing Decisions of Firms**

Discussant: Nadine Riedel (University of Hohenheim and CBT)

**11.15am-11.30am** Coffee

**11.30am-12.15pm** JOHN GALLEMORE (University of North Carolina)  
**Deferred Tax Assets and Bank Regulatory Capital**

Discussant: Jing Xing (Centre for Business Taxation)

**12.15pm-1.00pm** CEYHUN ELGIN (University of Bogazici)  
**Political Turnover, Taxes and the Shadow Economy**

Discussant: Clemens Fuest (Centre for Business Taxation)

**1.00pm-2.30pm** Lunch and best paper award