



OXFORD UNIVERSITY
**CENTRE FOR
BUSINESS TAXATION**

**2008 SUMMER SYMPOSIUM
JUNE 16-20**

**SAID BUSINESS SCHOOL
Lecture Theatre 4**

PROGRAMME

Monday June 16

12.30 – 1.00 Registration (Entrance, Said Business School)

1.00 Lunch (Reception room)

Business Taxation in a Globalised World
Joint conference with Oxford Review of Economic Policy

Chair: Michael Devereux (Centre for Business Taxation)

2.00 – 2.40 Simon Loretz (CBT, Oxford)
What is the state of corporation taxes in OECD countries?
Discussant: Chris Allsopp (Oxford)

2.40 – 3.20 Ruud de Mooij (Erasmus University, Rotterdam)
What do we know about intensive and extensive tax margins of
business behaviour
Discussant: Chris Adam (Oxford)

3.20 – 4.00 Dhammika Dharmapala (Connecticut)
What problems are created by tax havens?
Discussant: Ken Mayhew (Oxford)

4.00 – 4.20 Break (coffee in Reception room)

4.20 – 5.00 Michael Devereux (CBT, Oxford)
What principles should guide the taxation of international income?
Discussant: David Duff (Toronto)

5.00 – 5.40 Clemens Fuest (Cologne and CBT, Oxford)
The European Commission's proposal for a Common Consolidated Corporate Tax Base.
Discussant: Michel Aujean (TAJ)

7.00 Dinner, Oriel College

Tuesday June 17

Session 2 Chair: Michael Devereux (CBT, Oxford)

8.45 - 9.00 Coffee outside LT4

9.00 – 10.00 Harry Huizinga (Tilburg)
International taxation and takeover premiums in cross-border M&As,
with Johannes Voget and Wolf Wagner
Discussant: Michael Devereux (CBT, Oxford)

10.00 – 11.00 Clemens Fuest (Cologne)
Fiscal competition and offshoring, with Johannes Becker
Discussant: Doina Radulescu (Munich)

11.00 Coffee (Reception room)

1.00 Lunch (Reception room)

Session 3 Chair: Judith Freedman (CBT and Law Faculty, Oxford)

3.15 Coffee outside LT4

3.30 – 4.30 David Weisbach (Chicago)
A Model Carbon Tax
Discussant: Johannes Becker (Cologne)

4.30 – 5.30 Dhammika Dharmapala (Connecticut)
Taxes, Institutions and Foreign Diversification Opportunities, with
Mihir Desai
Discussant: Johannes Voget (CBT, Oxford)

6.00 Punting and buffet dinner, St Hilda's College

Wednesday June 18

Session 4 **Chair: Alfons Weichenrieder (Frankfurt)**

8.45 Coffee outside LT4

9.00 – 10.00 **Jay Wilson (Michigan State)**
Optimal tax remittance with firm-level administrative costs, with
Dhammika Dharmapala and Joel Slemrod
Discussant: Michael Stimmelmayer (Munich)

10.00 – 11.00 **Christian Keuschnigg (St Gallen)**
The distorting arm's length principle in international transfer pricing,
with Michael Devereux
Discussant: Eckhard Janeba (Mannheim)

11.00 Coffee (Reception room)

1.00 **Barbecue lunch, Saïd Business School**

Session 5 **Chair: Harry Huizinga (Tilburg)**

3.15 Coffee outside LT4

3.30 – 4.30 **Thiess Buettner (Ifo Institute and Munich)**
*The impact of thin-capitalization rules of multinationals' financing and
investment decisions*, with Michael Overesch, Ulrich Schreiber and
Georg Wamser
Discussant: Celine Azemar (Glasgow)

4.30 – 5.30 **Alfons Weichenrieder (Frankfurt)**
*Thin-Capitalization Rules and Company Responses -- Experience from
German Legislation*, with H. Windischbauer
Discussant: Nadine Riedel (Munich)

Thursday June 19

Session 6 **Chair: Ruud de Mooij ((Erasmus University, Rotterdam)**

8.45 Coffee outside LT4

9.00 – 10.00 **Miranda Stewart (Melbourne)**
*Business tax Reform in Australia: towards an effective tax policy
network*
Discussant: Chris Evans (ATAX, UNSW)

- 10.00 – 11.00 Julian Alworth (EIC, Milan)**
Taxation Policy in EMU, with Giampaolo Arachi
Discussant: Ben Lockwood (Warwick and CBT)
- 11.00** Coffee (Reception room)
- 1.00 Lunch (Reception room)**
- Session 7 Chair: David Weisbach (Chicago)**
- 3.15** Coffee outside LT4
- 3.30 – 4.30 Harry Grubert (US Treasury)**
Formula apportionment: is it better than the current system? – Are there better alternatives? with Rosanne Altshuler
Discussant: Rick Krever (Monash)
- 4.30 – 5.30 Ruud de Mooij (CPB and Erasmus)**
Evaluating proposals for formula apportionment in the EU
- 6.00 Cricket and buffet dinner, University Club**

Friday June 20

- Session 8 Chair: Rick Krever (Monash)**
- 8.45** Coffee outside LT4
- 9.00 – 10.00 Nadine Riedel (Munich)**
Corporate taxes, profit shifting and the location of intangible within multinational firms, with Matthias Dischinger
Discussant: Socrates Mokkas (CBT)
- 10.00 – 11.00 Andreas Haufler (Munich)**
Economic integration and the relationship between profit and wage taxes, with Alex Klemm and Guttorm Schjelderup
Discussant: Christian Bellak (Vienna)
- 11.00** Coffee (Reception room)
- 1.0 Lunch (Reception room)**