



ANNUAL SYMPOSIUM, 2011
Oxford, July 5 – 8, 2011

LECTURE ROOM 4
SAID BUSINESS SCHOOL

PROGRAMME

Tuesday July 5

- 3.00pm – 3.30pm** Registration and Coffee (Seminar Room A)
Chair: MICHAEL DEVEREUX (Centre for Business Taxation)
- 3.30pm – 4.15pm** DOUGLAS A. SHACKELFORD (University of North Carolina)
Does Financial Constraint Affect Shareholder Taxes and the Cost of Equity Capital?
with Chongyang Chen (University of Texas), Zhonglan Dai (University of Texas) and Harold H. Zhang (University of Texas)
Discussant: Martin Simmler (DIW Berlin)
- 4.15pm – 5.00pm** PAOLO PANTEGHINI (University of Brescia)
Debt Shifting in Europe
Discussant: Andreas Oestreicher, University of Göttingen
- 5.00pm – 5.45pm** BEN LOCKWOOD (University of Warwick)
The taxation of foreign profits (CEN, CON and all that): a unified view
with Michael Devereux (Centre for Business Taxation) and Clemens Fuest (Centre for Business Taxation)
Discussant: Harry Grubert (US Treasury)
- 7.00pm** **Drinks Reception at Exeter College**
- 7.30pm** **Dinner at Exeter College**

Wednesday July 6

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

9.00am – 9.45am ALFONS WEICHENRIEDER (Goethe University Frankfurt and Vienna University of Economics and Business)
Optimal Income Taxation with Tax Competition
with Vilen Lipatov (Goethe University of Frankfurt)

Discussant: Tim Schmidt-Eisenlohr (Centre for Business Taxation)

9:45am – 10.30am EDWARD KLEINBARD (University of Southern California)
Stateless Income

Discussant: Richard Vann (University of Sydney)

10.30am – 11.15am DAN SHAVIRO (New York University)
The Rising Tax-Electivity of US Corporate Residence

Discussant: Rick Krever (Monash University)

11.15am -11.30am Coffee

YOUNG SCHOLARS SESSION I

Chair: CLEMENS FUEST (Centre for Business Taxation)

11.30am-12.15pm SCOTT DYRENG (Duke University)
Exploring the Role Delaware Plays as a Domestic Tax Haven
with Bradley P. Lindsey (College of William&Mary) and Jacob R. Thornock (University of Washington)

Discussant: Michael Stimmelmayer (University of Munich)

12.15pm-1.00pm KEVIN S. MARKLE (Dartmouth College)
A Comparison of the Tax Motivated Income Shifting of Multinationals in Territorial and Worldwide Countries

Discussant: Kim Clausing (Reed College)

1.00pm Lunch

YOUNG SCHOLARS SESSION II

Chair: JOACHIM ENGLISCH (University of Münster)

2.30pm – 3.15pm SEBASTIAN KRAUTHEIM (Goethe University of Frankfurt)
Wages and International Tax Competition
with Tim Schmidt-Eisenlohr (Centre for Business Taxation)

Discussant: Marko Köthenbürger (University of Copenhagen)

3.15pm – 4.00pm SHAFIK HEBOUS (Goethe University of Frankfurt)
A Journey from a Corruption Port to a Tax Haven
with Vilen Lipatov (Goethe University of Frankfurt)

Discussant: Johannes Voget (University of Mannheim)

4.00pm – 4.45pm NIELS JOHANNESSEN (University of Copenhagen)
Strategic Line Drawing between Debt and Equity

Discussant: Johannes Becker (University of Münster)

6.30pm Punting at Cherwell Boathouse

7.30pm Buffet Dinner at Cherwell Boathouse

Thursday July 7

Chair: DAVID DUFF (University of British Columbia)

9.00am – 9.45am ANDREAS HAUFLER (University of Munich)
Entrepreneurial innovations and taxation
with Pehr Johan Norbäck (RIIE Stockholm) and Lars Persson (RIIE Stockholm)

Discussant: Martin Ruf (University of Mannheim)

9:45am – 10.30am HARRY HUIZINGA (University of Tilburg)
**The Impact of Capital Gains Taxes on Buyers and Sellers:
Evidence from Cross-border M&As**
with Johannes Voget (University of Mannheim) and Wolf Wagner
(University of Tilburg)

Discussant: Michael Overesch (University of Mannheim)

10.30am– 11.15am JENNIFER BLOUIN (University of Pennsylvania)
Coordination of Transfer Prices on Intra-Firm Trade
with Leslie A. Robinson (Dartmouth College) and Jeri K. Seidman
(University of Texas)

Discussant: Nadja Dwenger (MPI Munich)

11.15am Coffee

1.00pm Lunch

Chair: CHRIS EVANS (University of New South Wales)

3.30pm – 4.15pm MICHAEL DEVEREUX (CBT)
How do taxes affect cross-border acquisitions?
with Wiji Arulampalam (University of Warwick) and Federica Liberini
(University of Warwick)

Discussant: Nils Herger (Study Centre Gerzensee)

4.15pm – 5.00pm DHAMMIKA DHARMAPALA (University of Illinois):
An alternative transfer pricing norm
with Mihir Desai (Harvard University)

Discussant: Leslie Robinson (Dartmouth College)

5.00pm – 5.45pm PETER EGGER (ETH Zürich)
**The Impact of CFC Legislation on Multinational Firms - Evidence
from a Two-dimensional Regression Discontinuity Approach**
with Georg Wamser (ETH Zürich)

Discussant: Li Liu (Centre for Business Taxation)

7.00pm **Dinner at the Indian restaurant ‘4500 Miles From Delhi’**

Friday July 8

Chair: MICHAEL WALPOLE (University of New South Wales)

9.00am – 9.45am NICOLAS SERRANO VELARDE (Centre for Business Taxation)
Back to Basics: Private and Public Investment in Basic R&D and Macroeconomic Growth
(with Ufuk Akcigit (University of Pennsylvania) and Douglas Hanley (University of Pennsylvania))

Discussant: Tim Goodspeed (Hunter College)

9:45am – 10.30am MARCO RUNKEL (University of Magdeburg)
Even Small Trade Costs Restore Efficiency in Tax Competition
with Johannes Becker (University of Münster)

Discussant: John Diamond (Rice University)

10.30am– 11.15am GEORGE ZODROW (Rice University)
The Dynamic Economic Effects of a US Corporate Income Tax Rate Reduction
with John Diamond (Rice University) and Thomas Neubig (Ernst&Young)

Discussant: Stephanie Sikes (University of Pennsylvania)

11.15am Coffee and conference close