



ANNUAL SYMPOSIUM, 2012
Oxford, June 25 – 28

SAID BUSINESS SCHOOL

PROGRAMME

Monday June 25

3.00pm – 3.30pm Registration and Coffee

Chair: MICHAEL DEVEREUX (Centre for Business Taxation)

3.30pm – 4.15pm JOHN D. WILSON (Michigan State University)
The Optimal Taxation of Internationally Mobile Capital under Outsourcing
with Meng-Chi Tang (National Chung Cheng University)

Discussant: Andrea Schneider (University of Münster)

4.15pm – 5.00pm HELEN MILLER (Institute for Fiscal Studies)
Government Tax Setting for Mobile Income
with Rachel Griffith (University of Manchester) and Martin O’Connell (University College London)

Discussant: Jing Xing (Centre for Business Taxation)

5.00pm – 5.45pm KEVIN MARKLE (University of Waterloo)
Tax Haven Use Across International Tax Regimes
with Leslie Robinson (Dartmouth College)

Discussant: Jost Heckemeyer (ZEW, Mannheim)

6.30pm **Salter’s Steamers river trip with dinner**

Tuesday June 26

Chair: JUDITH FREEDMAN (Centre for Business Taxation)

9.00am – 9.45am Jennifer BLOUIN (University of Pennsylvania)
Investment, Tax Uncertainty, and Aggressive Tax Avoidance
with Michael Devereux (Centre for Business Taxation)
and Douglas Shackelford (University of North Carolina)

Discussant: Lisa de Simone (University of Texas)

9:45am – 10.30am THIESS BÜTTNER (University of Erlangen-Nürnberg)
Revenue and Welfare Effects of Financial Sector VAT Exemption
with Katharina Erbe (University of Erlangen-Nürnberg)

Discussant: Rick Krever (Monash University)

10.30am – 11.15am GEOFF LOOMER (Dalhousie University)
Tax Havens and Strategic Trade Policy – Economic and Legal Implications
with Johannes Becker (University of Münster)

Discussant: Michael Walpole (UNSW Sydney)

11.15am -11.30am Coffee

1.00pm Lunch

YOUNG SCHOLARS SESSION

Chair: CLEMENS FUEST (Centre for Business Taxation)

2.30pm – 3.15pm MARTIN SIMMLER (DIW Berlin)
Differential Taxation and Firm's Financial Leverage – Evidence from the Introduction of a Flat Tax on Interest Income
with Frank Fossen (Free University Berlin)

Discussant: Søren Bo Nielsen (Copenhagen Business School)

3.15pm – 4.00pm JOHANNES VOGET (University of Mannheim)
Tax Complexity and Foreign Direct Investment
with Cornelius Müller (University of Mannheim)

Discussant: Steve Bond (Centre for Business Taxation)

4.00pm – 4.45pm NIELS JOHANNESSEN (University of Copenhagen)
The End of Bank Secrecy? An Evaluation of the G20 Tax Haven Crackdown
with Gabriel Zucman (Paris School of Economics)

Discussant: Tim Goodspeed (Hunter College)

7.00pm **Drinks at Exeter College (Rector's Lodgings)**

7.30pm **Dinner at Exeter College (Dining Hall)**

Wednesday June 27

Chair: RICHARD VANN (University of Sydney)

9.00am – 9.45am NADINE RIEDEL (University of Stuttgart-Hohenheim)
Business Taxes and the Electoral Cycle
with Dirk Foremny (University of Bonn)

Discussant: Li Liu (Centre for Business Taxation)

9:45am – 10.30am DAVID WILDASIN (University of Kentucky)
Fiscal Competition, Redistributive Transfers, and Factor Mobility in a Dynamic Context

Discussant: Michael Stimmelmayer (University of Munich)

10.30am– 11.15am ECKHARD JANEBA (University of Mannheim)
Tax and the City – A Theory of Local Tax Competition and Evidence for Germany
with Steffen Osterloh (ZEW Mannheim)

Discussant: Valeria Merlo (ETH Zürich)

11.15am Coffee

1.00pm Lunch

Chair: WIJI ARULAMPALAM (University of Warwick)

3.30pm – 4.15pm ROSANNE ALTSHULER (Rutgers University)
Fixing the system: An Analysis of Alternative Proposals for the Reform of International Tax
with Harry Grubert (U.S. Treasury)

Discussant: Michael Devereux (Centre for Business Taxation)

4.15pm – 5.00pm GIORGIA MAFFINI (Centre for Business Taxation)
Territoriality, Worldwide Principle, and Competitiveness of Multinationals: A Firm-level Analysis of Tax Burdens

Discussant: Doina Radulescu (ETH Zürich)

5.00pm – 5.45pm PETER EGGER (ETH Zürich)
The Consequences of the New UK Tax Exemption System: Evidence from Micro-Level Data
with Valeria Merlo (ETH Zürich), Martin Ruf (University of Mannheim) and Georg Wamser (ETH Zürich)

Discussant: Ben Lockwood (University of Warwick)

7.00pm University Club - fork buffet

Thursday June 28

Chair: Norman Gemmel (University of Wellington)

9.00am – 9.45am JACOB R. THORNOCK (University of Washington)
The Reputational Cost of Tax Avoidance and the Under-Sheltering Puzzle
with John Gallemore (University of North Carolina) and Edward L. Maydew (University of North Carolina)

Discussant: Stephanie Sikes (University of Pennsylvania)

9:45am – 10.30am ILAN BENSHALOM (Hebrew University Jerusalem)
Rethinking the Source of the Arm's Length Transfer Pricing Problem

Discussant: Andreas Östreicher (University of Göttingen)

10.30am– 11.15am GAETAN NICODEME (European Commission)
On the Political Economics of Tax Reforms: survey and empirical assessment
with Micael Castanheira (ECARES, Université Libre de Bruxelles, Belgium) and Paola Profeta (Università Bocconi, Econpubblica and Dondena, Italy, CESifo)

Discussant: Nils Herger (Study Centre Gerzensee)

11.15am Coffee and conference close