

ANNUAL SYMPOSIUM, 2013
Oxford, June 24 – 26
SAID BUSINESS SCHOOL

PROGRAMME

Monday June 24

2.00pm – 2.45pm Registration and Coffee

Chair: MICHAEL DEVEREUX (Centre for Business Taxation)

2.45pm – 3.30pm JENNIFER BLOUIN (Wharton, University of Pennsylvania)
Thin capitalization rules and multinational firm capital structure
with Harry Huizinga (Tilburg University and CEPR), Luc Laeven
(International Monetary Fund and CEPR) and Gaëtan Nicodème
(European Commission, ULB, CESifo and CEPR)

Discussant: RICHARD SANSING (Tuck School of Business at
Dartmouth and CentER, Tilburg University)

3.30pm– 4.15pm MARTIN JACOB (WHU – Otto Beisheim School of Management)
The effect of awareness and incentives on tax evasion
with Annette Alstadsæter (University of Oslo)

Discussant: TIM GOODSPEED (Hunter College and CUNY Graduate
Center)

4.15pm Coffee

4.30pm – 5.15pm RUUD DE MOOIJ (IMF)
**Taxation and corporate leverage: the difference between banks
and non-banks**
with Jost Heckemeyer (University of Mannheim)

Discussant: MARTIN RUF (University of Tübingen)

5.15pm – 6.00pm *MATT KRZEPKOWSKI (University of Calgary)
Debt & tax losses: the effect of tax asymmetries on the cost of capital and capital structure

Discussant: MARTIN SIMMLER (DIW Berlin)

7pm **Punting at Cherwell Boathouse**

8pm **Buffet dinner at Cherwell Boathouse**

Tuesday June 25

Chair: JOHN VELLA (Centre for Business Taxation)

9.00am – 9.45am *DANNY YAGAN (University of California, Berkeley)
Capital tax reform and the real economy: the effects of the 2003 dividend tax cut

Discussant: LI LIU (Centre for Business Taxation)

9:45am – 10.30am ALFONS WEICHENRIEDER (Goethe University Frankfurt & Vienna University of Economics and Business)
CFC legislation, passive assets and the impact of the ECJ's Cadbury-Schweppes decision
with Martin Ruf (University of Tübingen)

Discussant: DEVAN MESCALL (University of Saskatchewan)

10.30am - 11.15am *SEBASTIAN SIEGLOCH (IZA and University of Cologne)
Employment effects of local corporate taxes

Discussant: TUOMAS MATIKKA (Government Institute for Economic Research and University of Tampere)

11.15am Coffee

1.00pm Lunch

Chair: JUDITH FREEDMAN (University of Oxford)

2.45pm – 3.30pm NIELS JOHANNESSEN (University of Copenhagen) and JOHN VELLA (Centre for Business Taxation)
Can taxes tame the banks? Capital structure response to the post-crisis bank levies.
with Michael Devereux (Centre for Business Taxation)

Discussant: RAPHAËL PARCHET (University of Lausanne and University of Basel)

3.30pm – 4.15pm JARKKO HARJU (Government Institute for Economic Research and University of Turku)
Entrepreneurs and the elasticity of taxable income: what is ‘real’ and what is not?
with Tuomas Matikka (Government Institute for Economic Research and University of Tampere)

Discussant: ROBERT ULLMANN (University of Münster)

4.15pm Coffee

4.30pm – 5.15pm *DOMINIKA LANGENMAYR (University of Munich)
Taxation and corporate risk-taking
with Rebecca Lester (MIT)

Discussant: LESLIE ROBINSON (Tuck School of Business, Dartmouth)

5.15pm – 6.00pm *ANNE BROCKMEYER (LSE)
The Investment Effect of Taxation: Evidence from a Corporate Tax Kink
Discussant: SIMON LORETZ (University of Bayreuth and Centre for Business Taxation)

7.00pm Drinks at Oriel College

7.30pm Dinner at Oriel College

Wednesday June 26

Chair: MICHAEL WALPOLE (University of New South Wales)

9.00am – 9.45am REUVEN AVI-YONAH (University of Michigan)
And yet it moves: taxation and labor mobility in the 21st century

Discussant: BEN ALARIE (University of Toronto)

9:45am – 10.30am JOHANNES BECKER (University of Münster)
Learning and international tax policy diffusion
with Ronald B. Davies (University College Dublin)

Discussant: BEN LOCKWOOD (University of Warwick)

10.30am– 11.15am *MICHAEL BLACKWELL (LSE)
Do the haves come out ahead in tax litigation? An empirical study of the dynamics of tax appeals.

Discussant: LINDA KRULL (University of Oregon)

11.15am Coffee

1.00pm Lunch

Chair: DAVID DUFF (University of British Columbia)

2.45pm – 3.30pm DHAMMIKA DHARMAPALA (University of Illinois at Urbana-Champaign)
Competitive neutrality among debt-financed multinational firms
with Mihir A. Desai (Harvard University and NBER)

Discussant: CLEMENS FUEST (ZEW, Mannheim)

3.30pm – 4.15pm RITA DE LA FERIA (Durham University)
Implementing a destination-based profits tax
with Michael Devereux (Centre for Business Taxation)

Discussant: ILAN BENSALOM (Hebrew University)

4.15pm Coffee

4.30pm – 5.15pm ANDREAS HAUFLER (University of Munich and CESifo)

Reforming an asymmetric union: on the virtues of dual tier capital taxation

with Christoph Lülkesmann (Simon Fraser University and CESifo)

Discussant: NADJA DWENGER (Max Planck Institute for Tax Law and Public Finance)

5.15pm – 6.00pm BEATA JAVORCIK (University of Oxford and CEPR)
WTO accession and tariff evasion
with Gaia Narciso Trinity College Dublin, IIS and CReAM

Discussant: PAUL BAKER (University of Cambridge)

7.00pm **Drinks at the University Club**

7.30pm **Buffet dinner at the University Club**
(Cricket can be watched on the field and tennis from Wimbledon on the television)

*** Eligible for young scholar's prize.**