

**Oxford University Centre for Business Taxation  
Annual Symposium, 28 June – 1 July 2016**

**PROGRAMME**

**Tuesday 28 June**

Chair: Michael Devereux, Oxford University Centre for Business Taxation

12:00-13:00 Registration and lunch

13:00-13:50 Nirupama Rao, NYU  
*Discrete prices and the incidence and efficiency of excise taxes*  
With Christopher T Conlon, Columbia University

Discussant: Martin Simmler, Oxford University Centre for Business Taxation

13:50-14:40 Niels Johannesen, University of Copenhagen  
*At your service! The role of tax havens in international trade with services*  
With Shafik Hebous, IMF

Discussant: Katarzyna Habu, Oxford University Centre for Business Taxation

14:40-15:10 Coffee

15:10-16:00 Reuven Avi-Yonah, University of Michigan  
*Evaluating BEPS*  
With Haiyan Xu, University of International Business & Economics, Beijing

Discussant: Henk Vording, Leiden University

16:00-16:50 Ben Lockwood, University of Warwick  
*VAT notches*  
With Li Liu, Oxford University Centre for Business Taxation

Discussant: Timothy Goodspeed, Hunter College and Graduate Center CUNY

18:00 Punting at Magdalen Bridge Boathouse

19:30 Drinks, followed by pub dinner at The Head of the River

## Wednesday 29 June

Chair: Steve Bond, University of Oxford

09:00-09:50 Daniel Saavedra, UCLA  
*A signaling benefit to forgoing tax refunds: evidence from private debt contracts*

Discussant: Jennifer Blouin, University of Pennsylvania

09:50-10:40 Lily Batchelder, NYU  
*Accounting for behavioral biases in business tax reform: the case of expensing*

Discussant: **Michael Devereux**, Oxford University Centre for Business Taxation

10:40-11:10 Coffee

11:10-12:00 Jing Xing, Shanghai Jiao Tong University  
*Agency conflicts and tax aggressiveness: evidence from China*  
With Iftexhar Hasan, Fordham University and Hui Zhou, University of Melbourne

Discussant: Joana Naritomi, LSE

12:00-12:50 Jan-Emmanuel De Neve, University of Oxford  
*Eliciting taxpayer preferences increases tax compliance*

Discussant: Nadine Riedel, University of Bochum

12:50-15:00 Lunch

Chair: Anzhela Cedelle, Oxford University Centre for Business Taxation

15:00-15:50 Johannes Voget, University of Mannheim  
*Corporate taxation and location of intangible assets: patents vs trademarks*  
With Olena Dudar, University of Mannheim

Discussant: Neils Johannesen, University of Copenhagen

15:50-16:40 Irem Guceri, Oxford University Centre for Business Taxation  
*Effectiveness of fiscal incentives for R&D*  
With Li Liu, Oxford University Centre for Business Taxation

Discussant: Miguel Almunia, University of Warwick

16:40-17:30 Steve Shay, Harvard University  
*Essay on R&D tax incentives – growth panacea or budget Trojan horse*  
With J Clifton Fleming Jr, Brigham Young University and Robert Peroni, University of Texas

Discussant: Li Liu, Oxford University Centre for Business Taxation

19:00

Drinks reception in the Fellows' Garden followed by dinner in Hall, Exeter College

## Thursday 30 June

Chair: Michael Walpole, University of New South Wales

09:00-09:50

Alex Raskolnikov, Columbia University  
*From deterrence to compliance: legal uncertainty re-examined*

Discussant: Johannes Becker, University of Munster

09:50-10:40

Jennifer Blouin, University of Pennsylvania  
*Investment and tax uncertainty: evidence from Fin 48*  
With Michael Devereux, Oxford University Centre for Business Taxation

Discussant: Jing Xing, Shanghai Jiao Tong University

10:40-11:10

Coffee

11:10-12:00

Anne Brockmeyer, The World Bank  
*Taxation, information, and withholding: evidence from Costa Rica*  
With Marco Hernandez, The World Bank

Discussant: Lucie Gadenne, University of Warwick

12:00-12:50

Mazhar Waseem, University of Manchester  
*Using movement of exemption cutoff to estimate tax evasion: theory and evidence from Pakistan*

Discussant: Steve Bond, University of Oxford

12:50-15:00

Lunch

Chair: John Vella, Oxford University Centre for Business Taxation

15:00-15:50

Andreas Haufler, University of Munich  
*Bonus taxes and international competition for bank managers*  
With Daniel Gietl, University of Munich

Discussant: Ben Lockwood, University of Warwick

15:50-16:40

Annette Alstadsæter, NMBU  
*Accounting for business income in measuring top income shares: integrated accrual approach using individual and firm data from Norway*  
With Martin Jacob, WHU, Wojciech Kopczuk, Columbia University and Kjetil Telle, Statistics Norway

Discussant: Brian Bell, University of Oxford

16:40-17:30 Victor Fleischer, University of San Diego  
*Alpha: labor is the new capital*

Discussant: Wolfgang Schön, Max Planck Institute for Tax Law and Public Finance,  
Munich

18:00 Bar opens in the Common Room

19:30 BBQ in the garden with optional viewing of the football European Cup quarter finals  
from 20:00 in the Common Room, Saïd Business School

## Friday 1 July

Chair: Judith **Freedman**, University of Oxford

09:00-09:50 Allison Christians, McGill University  
*Not so soft law: the OECD BEPS regime*

Discussant: John Vella, Oxford University Centre for Business Taxation

09:50-10:40 Nadine Riedel, University of Bochum  
*Corporate taxes and firm behavior - evidence from South Africa*  
With Collen Lediga and Kristina Strohmaier, University of Bochum

Discussant: Simon Quinn, University of Oxford

10:40-11:10 Coffee

11:10-12:00 Dominika Langenmayr, KU Eichstatt-Ingolstadt and CESifo  
*Why the current tax rate tells you little: competing for mobile and immobile firms*  
With Martin Simmler, Oxford University Centre for Business Taxation

Discussant: Johannes Voget, University of Mannheim

12:00-12:50 Braden Williams, University of Texas - Austin  
*IRS attention*  
With Zahn Bozanic, The Ohio State University, Jeffrey L Hoopes, The Ohio State  
University and Jacob R Thornock, University of Washington

Discussant: Kevin Holland, Cardiff University

12:50-15:00 Lunch (only available to those who have signed-up for it).

### WiFi

If you would like to use WiFi during the Symposium, you can connect to SBS-Conf, for which there is no password.

### Printing

Should you require boarding passes to be printed, please email [cbtevents@sbs.ox.ac.uk](mailto:cbtevents@sbs.ox.ac.uk) by 10am on