

**Oxford University Centre for Business Taxation
Doctoral Conference, 9-10 September 2024**

Saïd Business School, Oxford

Edmund Safra Lecture Theatre

PROGRAMME

Monday 9 September 2024

09.00 – 09.30 Registration & Coffee

SESSION I

Chair: Niels Johannesen (Oxford University Centre for Business Taxation)

09.30 – 10.15 Natalia Pushkareva (University of Urbino Carlo Bo)

Agreeing to Disagree: Institutionalizing International Tax Justice

Discussant: Tsilly Dagan (University of Oxford, Faculty of Law)

10.15 – 11.00 Roxanne Raabe (University of Muenster)

Corporate Taxes and Export Competition

With Tobias Böhm, Antonia Hohmann, and Nadine Riedel (University of Muenster)

Discussant: Sarah Clifford (University of Oxford, Department of Economics)

11.00 – 11.30 Coffee

SESSION II

Chair: Michael Devereux (Oxford University Centre for Business Taxation)

11.30 – 12.15 Ségal Le Guern Herry (Sciences Po)

Wealth Taxation and Portfolio Allocation

Discussant: Irem Guceri (University of Oxford, Blavatnik School of Government)

12.15 – 13.00 Emilia Teresa Sroka (Kozminski University)

Short-term rental platforms as deemed suppliers in the EU VAT system

Discussant: Nicolas Traut (Oxford University Centre for Business Taxation)

13.00 – 14.00 Lunch

SESSION III

Chair: Judith Freedman (Oxford University Centre for Business Taxation)

14.00 – 14.45 Keshav Choudhary (Max Planck Institute for Tax Law and Public Finance)

Dynamics of Firm Growth around Tax Thresholds: Evidence from India

With Bhanu Gupta (Ashoka University)

Discussant: Eddy Tam (King's College London)

14.45 – 15.30 Giulia Aliprandi (EU Tax Observatory, Paris School of Economics)

Profit Shifting by Large Multinational Firms: Evidence from France

With Alice Chiochetti (Paris School of Economics), Manon Francois (EU Tax Observatory, PSE), and Laure Heidmann (CREST)

Discussant: Michael Devereux (Oxford University Centre for Business Taxation)

15.30 – 16.00 Coffee

SESSION IV

Chair: Ander Iraizoz (Oxford University Centre for Business Taxation)

16.00 – 16.45 Owen Kay (University of Michigan)

Pollution Taxes and Clean Subsidies in the Open Economy

Discussant: Kristoffer Berg (Oxford University Centre for Business Taxation)

16.45 – 17.30 Hjalte Fejerskov Boas (University of Copenhagen)

Taxing the Crypto Investor

With Mona Barake (Skatteforsk NMBU)

Discussant: Jawad Shah (Oxford University Centre for Business Taxation)

19.00 Drinks Reception followed by Dinner at St Peter's College

Tuesday 10 September 2024

09.00 – 09.30 Coffee

SESSION V

Chair: Kristoffer Berg (Oxford University Centre for Business Taxation)

09.30 – 10.15 Monique Malan (WU Vienna University of Economics and Business)

The 750 Million Euro Question

Discussant: John Vella (Oxford University Centre for Business Taxation)

10.15 – 11.00 Maren Löwe (Freie Universität Berlin)

Who is most affected by a VAT change? Impact of VAT changes on consumer prices and EBIT

Discussant: Ander Iraizoz (Oxford University Centre for Business Taxation)

11.00 – 11.30 Coffee

SESSION VI

Chair: John Vella (Oxford University Centre for Business Taxation)

11.30 – 12.15

David Leite (Paris School of Economics)

The Firm as Tax Shelter: Micro Evidence and Aggregate Implications of Consumption Through the Firm

Discussant: Niels Johannesen (Oxford University Centre for Business Taxation)

12.15 – 13.00

Kristof Boel (WU Vienna University of Economics and Business)

Is the privilege too privileged? The Orde van de Vlaamse Balies Case revisited

Discussant: Paul Brice (University of Oxford, Faculty of Law)

13.00 – 14.00

Lunch

14.00 – 14.15

Award Ceremony