

Oxford University Centre for Business Taxation  
Academic Symposium, 27 – 29 June 2024  
Co-organised with Skatteforsk, Centre for Tax Research, Norwegian University of Life Sciences

PROGRAMME

Thursday 27 June

08:45-09:00 Registration

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

09:00-09:50 **Steve Bond** (University of Oxford)  
*Did the 2003 dividend tax cut increase the payouts and investment of large US corporations? An international perspective.*  
With Ahmed Tohamy

Discussant: **Tibor Hanappi** (IMF)

09:50-10:40 **Reuven Avi-Yonah** (University of Michigan)  
*Taxation of Autonomous Artificial Intelligence: Socially Sustainable Expansion of Automation and Impacts on International Tax*  
With Lucas Brasil Salama

Discussant: **Miranda Stewart** (University of Melbourne)

10:40-11:10 Coffee

11:10-12:00 **Simon Margolin** (Princeton University)  
*Micro vs Macro Corporate Tax Incidence*

Discussant: **İrem Güçeri** (University of Oxford)

12:00-12:50 **Jennifer Blouin** (University of Pennsylvania)  
*The Corporate Alternative Minimum Tax: A Congressional Folly*  
With Nathan Born

12:50-14:30 Lunch

Chair: **Annette Alstadsæter** (Skatteforsk - Centre for Tax Research)

14:30-15:20 **Clara Martínez-Toledano** (Imperial College London)  
*High-net-worth individuals, private capital and inequality*  
With Ararat Gocmen and Vrinda Mittal

Discussant: **Eddy Tam** (King's College London)

- 15:20-16:10      **Sébastien Laffitte** (CY Cergy-Paris University and THEMA)  
*The Market for Tax Havens*
- Discussant: **Niels Johannesen** (Oxford University Centre for Business Taxation)
- 16:10-17:00      **Noam Noked** (Chinese University of Hong Kong)  
*Chinese Companies in Tax Havens*  
With Jingyi Wang
- Discussant: **Ted Seto** (LMU Loyola Law School)
- 18:00              Punting and barbeque at Cherwell Boathouse, Bardwell Rd, Oxford OX2 6ST

## Friday 28 June

- Chair:              **Judith Freedman** (University of Oxford)
- 09:00-09:50      **Arun Advani** (University of Warwick)  
*Top flight: who migrates in response to top tax rates?*  
With Andy Summers and Cesar Poux
- Discussant: **Naomi Feldman** (Hebrew University of Jerusalem)
- 09:50-10:40      **Claus Thustrup Kreiner** (CEBI, University of Copenhagen)  
*Micro vs Macro Labor Supply Elasticities: The Role of Dynamic Returns to Effort*
- Discussant: **Steve Bond** (University of Oxford)
- 10:40-11:10      Coffee
- 11:10-12:00      **Wei Cui** (University of British Columbia)  
*Strategic Incentives for Adopting the Global Minimum Tax*
- Discussant: **Heydon Wardell Burrus** (University of Oxford)
- 12:00-12:50      **Shafik Hebous** (IMF)  
*Efficient Economic Rent Taxation under a Global Minimum Corporate Tax*  
With Anduaem Mengistu
- Discussant: **Johannes Becker** (University of Muenster)
- 12:50-14.30      Group Photo followed by Lunch

- Chair: **John Vella** (University of Oxford)
- 14:30-15:20 **Rustam Jamilov** (University of Oxford)  
*Estimating the Elasticity of Intertemporal Substitution using Dividend Tax News Shocks*
- Discussant: **Philipp Dörrenberg** (University of Mannheim)
- 15:20-16:10 **Daniel Hemel** (New York University)  
*Capital Taxation in the Middle of History*
- Discussant: **Michael Devereux** (Oxford University Centre for Business Taxation)
- 16:10-17:00 **Craig Elliffe** (University of Auckland)  
*The Quiet Revolution in International Tax: Domestic Law and Double Taxation*
- Discussant: **Alexander Evans** (LSE)
- 19:00 Dinner at St Edmund Hall, Queen's Lane, University of Oxford, Oxford, OX1 4AR

## Saturday 29 June

- Chair: **Michael Walpole** (University of New South Wales)
- 09:00-09:50 **Johannes Voget** (University of Mannheim)  
*Knowledge without Borders: The Global Effects of R&D Tax Incentives*  
With Roxanne Rabe and Nadine Riedel
- Discussant: **Sarah Clifford** (University of Oxford)
- 09:50-10:40 **Katarzyna Bilicka** (Utah State University)  
*The Role of Intellectual Property in Tax Planning*  
With İrem Güçeri and Paul Organ
- Discussant: **Michael Stimmelmayer** (University of Bath)
- 10:40-11:10 Coffee
- Chair: **Tsilly Dagan** (University of Oxford)
- 11:10-12:00 **Jeroen Lammers** (Copenhagen Business School)  
*Breaking the Double Tax Paradigm*  
With Tarcisio Diniz Magalhães
- Discussant: **Alice Pirlot** (Geneva Graduate Institute)



12:00-12:50

**Kristoffer Berg** (Oxford University Centre for Business Taxation)  
*Taxing Corporate or Shareholder Income: A Sufficient-Statistics Approach*

Discussant: **Mazhar Waseem** (University of Manchester)

12:50

Lunch and conference close