



Oxford University Centre for Business Taxation

In collaboration with Skatteforsk, Centre for Tax Research, Norwegian University of Life Sciences

Annual Symposium, 26 – 28 June 2023

PROGRAMME

Monday 26 June

Chair: **Michael Devereux**, Centre for Business Taxation

9.00 – 9.50 **Juan Carlos Suarez-Serrato**, Stanford University
Tax Planning and Multinational Behavior
Co-authors: Rosanne Altshuler (Rutgers University) and Lysle Boller (Duke University)

Discussant: **Naomi Feldman**, Hebrew University of Jerusalem

9.50 – 10.40 **Annette Alstadsæter**, Norwegian University of Life Sciences
Pennies from Haven: Wages and Profit Shifting
Co-authors: Julie Brun Bjørkheim (Norwegian University of Life Sciences), Ronald B. Davies (University College Dublin) and Johannes Scheuerer (University College Dublin)

Discussant: **Sarah Clifford**, University of Oxford

10.40 – 11.10 Coffee

Chair: **Tsilly Dagan**, University of Oxford

11.10 – 12.00 **Marcel Olbert**, London Business School
The Effects of Taxing Carbon Emissions on Carbon Leakage to Developing Countries
Co-authors: Diego Kaenzig (Northwestern University) and Julian Marenz (LBS)

Discussant: **Martin Simmler**, Thünen Institute

12.00 – 12.50 **Irem Güçeri**, University of Oxford
Investor Tax Breaks and Venture Capital Investment: Evidence from China
Co-authors: Xipei Hou (Shanghai Jiao Tong University) and Jing Xing (Shanghai Jiao Tong University)

Discussant: **Alan Auerbach**, University of California, Berkeley

12.50 – 14.30 Lunch



Chair: **Miranda Stewart**, Melbourne University

14.30 – 15.20 **Anne Brockmeyer**, Institute for Fiscal Studies
Effective Tax Rates and Firm Size
Co-authors: Pierre Bachas (ESSEC Business School), Roel Dom (Belgian Ministry of Justice) and Camille Semelet (University of Munich)

Discussant: **Simon Loretz**, Austrian Institute of Economic Research

15.20 – 16.10 **Pablo Garriga**, World Bank
Firms as Tax Collectors
Co-author: Dario Tortarolo (University of Nottingham)

Discussant: **Phillip Dörrenberg**, University of Mannheim

16.10 – 17.00 **Michael Blackwell**, London School of Economics
Tax Risk

Discussant: **Peter Koerver Schmidt**, Copenhagen Business School

18.30 Punting at Cherwell Boathouse, followed by BBQ

Tuesday 27 June

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

9.00 – 9.50 **Eric Zwick**, University of Chicago
Tax Policy and Global Investment Behavior
Co-authors: Gabriel Chodorow-Reich (Harvard University), Matt Smith (US Department of the Treasury), and Owen Zidar (Princeton University)

Discussant: **Stephen Bond**, Oxford University and Centre for Business Taxation

9.50 – 10.40 **Eduardo Baistrocchi**, London School of Economics
A Theory of International Taxation

Discussant: **Leopoldo Parada**, University of Leeds

10.40 – 11.10 Coffee



Chair: **Victoria Perry**, Georgetown University

11.10 – 12.00 **Daniel Schaffa**, University of Richmond
Reimagining the Deduction for Employee Compensation

Discussant: **Reuven Avi-Yonah**, University of Michigan

12.00 – 12.50 **James Hines**, University of Michigan
Quality-aware tax incentives for charitable contributions
Co-author: Zachary Halberstam (Harvard University)

Discussant: **Ben Lockwood**, University of Warwick

12.50 – 14.30 Lunch

Chair: **Anzhela Cédelle**, OECD

14.30 – 15.20 **Rita de la Feria**, University of Leeds
Designing a Progressive VAT
Co-author: Artur Swistak, IMF

Discussant: **Rick Kreyer**, University of Western Australia

15.20 – 16.10 **Jennifer Blouin**, University of Pennsylvania
The Tax Cuts and Jobs Act and Investment Efficiency: The Role of Accounting
Co-authors: Linda Krull (University of Oregon) and Leslie Robinson (Dartmouth College)

Discussant: **Johannes Voget**, University of Mannheim

16.10 – 17.00 **Wei Cui**, University of British Columbia
The Mirage of Mobile Capital

Discussant: **Clemens Fuest**, ifo Institute, Munich

19.00 Dinner at The Divinity School



Wednesday 28 June

Chair: **Annette Alstadsæter**, Norwegian University of Life Sciences

9.00 – 9.50 **Johannes Becker**, University of Münster
Generalized formula apportionment of MNE profits

Discussant: **Kristoffer Berg**, Centre for Business Taxation

9.50 – 10.40 **Nadine Riedel**, University of Münster
Multilateral Tax Treaty Revision to Combat Tax Avoidance: On the Merits and Limits
of BEPS's Multilateral Instrument
*Co-authors: Antonia Hohmann (University of Münster) and Valeria Merlo (University
of Tübingen)*

Discussant: **Jawad Shah**, Centre for Business Taxation

10.40 – 11.10 Coffee

Chair: **John Vella**, Oxford University and Centre for Business Taxation

11.10 – 12.00 **Alex Raskolnikov**, Columbia Law School
Poor ESG

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

12.00 – 12.50 **Joel Slemrod**, University of Michigan
External Validity in Empirical Public Finance
*Co-authors: Rex Hsieh (University of Michigan) and Gerardo Sanz-Maldonado
(University of Michigan)*

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

12.50 – 14.30 Lunch

15.30 Informal dinner, drinks and games, Isis Farmhouse (food served from 18.00)