Centre for Business Taxation

Doctoral Meeting

12-13 September 2018, Oxford

Saïd Business School

Classroom 1, Thatcher Business Education Centre

PROGRAMME

Wednesday 12 September

09.30 – 10.00am Registration

SESSION I

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

10.00 – 10.45am Kunka Petkova (Vienna University of Economics and Business)
On the Relevance of Double Tax Treaties
with Andrzej Stasio and Martin Zagler

Discussant: Martin Simmler (Oxford University Centre for Business Taxation)

10.45 – 11.30am Jakob Miethe (Humboldt University and DIW Berlin)
The elusive banker: The impact of hurricanes on activity in offshore financial centers

Discussant: Eddy Tam (Oxford University Centre for Business Taxation)

11.30 – 12.00am Coffee
SESSION II

Chair:  Martin Simmler (Oxford University Centre for Business Taxation)

12.00 – 12.45pm  Aaron K. Hemmerich (University of Kiel and Liebniz Universität Hannover)
Information Exchange and Tax Haven Investment in OECD Securities Markets
with Jost H. Heckemeyer

Discussant: Sarah Clifford (Oxford University Centre for Business Taxation)

12.45 – 1.30pm  Eva Escribano (Universidad Carlos III de Madrid)
A preliminary assessment of the EU proposal on significant digital presence: a brave attempt that requires and deserves further analysis

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

1.30 – 2.30pm  Lunch

SESSION III

Chair:  Alice Pirlot (Oxford University Centre for Business Taxation)

2.30 – 3.15pm  Aliisa Koivisto (University of Helsinki)
Small firms and tax incentives: Effects on (real) economic outcomes
With Jarkko Harju, Li Liu & Tuomas Matikka

Discussant: Thomas Pope (Institute for Fiscal Studies)

3.15 – 3.45pm  Coffee

3.45 – 4.30pm  David Quentin (Queen Mary University of London)
Tax jurisprudence and ‘value creation’

Discussant: Judith Freedman (Oxford University and Oxford University Centre for Business Taxation)

4.30 – 5.15pm  Terry S. Moon (Princeton University)
Capital Gains Tax and Real Corporate Investment

Discussant: Michael Devereux (Oxford University Centre for Business Taxation)
Thursday 13 September

SESSION IV

Chair: Anzhela Cédelle (Oxford University Centre for Business Taxation)

09.30 – 10.15am  Daniel Gravino (Loughborough University)
Fiscal Competition for Plant and Profits: Adjusting Expectations about Gains from Tackling Profit Shifting
with Ben Ferrett

Discussant: Ben Lockwood (University of Warwick and Oxford University Centre for Business Taxation)

10.15 – 11.00am  Paloma Schwarz (University of Liechtenstein)
Restructuring the selectivity test in direct tax matters

Discussant: Stephen Daly (King’s College London)

11.00 – 11.30am  Coffee

SESSION V

Chair: Ben Lockwood (University of Warwick and Oxford University Centre for Business Taxation)

11.30 – 12.15pm  Henning Giese (Catholic University of Eichstaett – Ingolstadt)
Tax avoidance and the use of joint managers within multinational enterprises
with Markus Gamm & Reinald Koch

Discussant: Irem Guceri (Oxford University Centre for Business Taxation)

12.15 – 13.00pm  Ivan Lazarov (Vienna University for Economics and Business)
Carpet-bombing Tax Avoidance in Europe: Examining the Validity of the ATAD under EU Law
with Sriram Govind

Discussant: Anzhela Cédelle (Oxford University Centre for Business Taxation)

13.00 – 14.15pm  Lunch

14.15 – 14.30pm  Award Ceremony