Oxford University Centre for Business Taxation
with the support of the British Academy

*International Tax Cooperation:*
*The Challenges and Opportunities of Multilateralism*

10-11 December 2018, Oxford
Saïd Business School, University of Oxford

**CONFERENCE PROGRAMME**

**Monday 10 December**

08.15 – 09.00am  |  Registration
09.00 – 09.10am  |  Welcome remarks

**SESSION I. Multilateral Instruments in International Taxation**

*Chair: TBC*

09.10 – 10.40am  |  Yariv Brauner (University of Florida Levin College of Law)
The MLI as a Platform for Coordination of International Tax Policies

|  Edoardo Traversa (University of Louvain)  |
|  Permanent Establishment and Multilateralism in the Time of BEPS: an International and European Perspective  |
|  with Dhruv Sanghavi (Maastricht University)  |

|  Michael Lennard (UN)  |
|  The Relationship of Tax, Trade and Investment Treaties in a Multilateral Environment  |
10.40 – 11.00am  Coffee & Poster Session

SESSION II. National Tax Policies and Global Tax Competition

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

11.00 – 1.00pm  Reuven Avi-Yonah (University of Michigan)
BEPS, ATAP and the New Tax Dialogue: A Transatlantic Competition?
with Gianluca Mazzoni (University of Michigan)

Mindy Herzfeld (University of Florida Levin College of Law)
U.S. Tax Reform: A Multilateral Success?

Susan Morse (University of Texas School of Law)
International Cooperation and the 2017 Tax Act

Martin Hearson (LSE)
China’s Challenge to International Tax Rules and its Implications for Global Economic Governance
with Wilson Prichard (University of Toronto)

1.00 – 2.00pm  Lunch

SESSION III. Assessing the Impact of Tax Cooperation

Chair: TBC

2.00 – 4.00pm  Anzhela Cédelle (OECD / University of Oxford)
What Do We Know about the Impact of Tax Transparency?

Niels Johannesen (University of Copenhagen)
The Impact of FATCA
With John Guyton (IRS), Daniel Reck (London School of Economics), Max Risch (University of Michigan), Joel Slemrod (University of Michigan) and William Strang (U.S. Treasury)

Barbara Stage (University of Mannheim and ZEW)
Cross-Border Tax Evasion After the Common Reporting Standard: Game Over?
with Christoph Spengel (University of Mannheim / ZEW) and Elisa Casi (University of Mannheim)

Thomas Rixen (University of Bamberg)
Their Hands Untied but Still Imprisoned? National Tax Policy under the Automatic Exchange of Information
with Fabio Bothner, Lukas Hakelberg and Leo Ahrens (University of Bamberg)

4.00 – 4.30pm  Coffee & Poster Session

4.30 – 6.00pm  Panel Discussion “Multilateral Cooperation in International Taxation: Challenges and Opportunities”
Tuesday 11 December

SESSION IV. Tax, Development and Wealth Sharing

Chair: TBC

09.00 – 10.30am   Allison Christians (McGill University)
                   Aligning Tax and the Sustainable Development Goals: Why and How

                   Laurens van Apeldoorn (Leiden University)
                   Justice, the Sustainable Development Goals, and International Tax Reform

                   Jack Mintz (School of Public Policy, University of Calgary)
                   Sharing the Wealth
                   with and Richard Bird (Rotman School, University of Toronto)

10.30 – 11.00am   Coffee & Poster Session

11.00 – 12.00am   SESSION V. Taxpayers and International Tax Cooperation

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

                   Philip Baker (Field Court Tax Chambers and University of Oxford)
                   The Need to Secure Taxpayers’ Rights in the Context of International Tax Cooperation

                   Joachim Englisch* (Sciences Po / University of Muenster)
                   Joint Audits – Applicable Law and Taxpayer Rights
                   With Tina Ehrke-Rabel (University of Graz) and Nevia Cicin-Sain (University of Zagreb)

12.00 – 1.00pm    Lunch

SESSION VI. International Tax Cooperation and Fiscal Sovereignty

Chair: TBC

1.00 – 2.30pm     Steven Dean (NYU School of Law)
                   Taxation as Freedom

                   Ricardo Garcia Anton (Tilburg University)
                   Multilateral Dynamics in Bilateral and Unilateral Settings: Back to Realpolitik

                   Irma Johanna Mosquera Valderrama (Institute of Tax Law and Economics, Leiden University)
Peer Review of BEPS 4 Minimum Standards: From Compliance to Contextualization

2.30 – 3.00pm Closing address

POSTER SESSION PROGRAMME

Adrian Grant and Frederik Heitmüller (Leiden University)
**A New Model of Global Governance in International Tax Law Making**
with Frederik Heitmüller (Leiden University)

Dina Scornos (KU Leuven)
**Towards a Global and Fair Corporate Tax Solution for Pure Digital Transactions**

Haiyan Xu (University of Michigan)
**A Global Treaty Override? The New OECD Multilateral Tax Instrument and its Limits**

Ioana-Felicia Rosca (WU Vienna)
**The Recent European Anti-hybrid Rules: a Stepping Stone of International Tax Cooperation or the Road to Double Taxation?**

Natalia Pushkareva (European University Institute)
**The Sooner or The Better? Multilateralism in International Tax**

Paul van der Smitte (University of Utrecht and University Complutense Madrid)
**Mutual Assistance for the Recovery of Tax Claims Matters!**

Saila Stausholm (Copenhagen Business School)
**Revenue Implications of Destination Based Cash Flow Taxation**
with Shafik Hebous (IMF) and Alexander Klemm (IMF)

Shaomei Chen (Leiden University)
**Elimination of Double Source Taxation Arising in the Application of Overlapping Distributive Rules in Multilateral Situations**

Yifan Yuan (Leiden University)
**The Worldwide Approach to Interest Deductibility for MNEs**