



**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

**09.10 – 09.40am**      Keynote opening address – Pascal Saint-Amans (OECD)

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

*Chair: TBC*

**09.40 – 11.10am**      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**

**11.10 – 11.30am** Coffee & Poster Session

**SESSION II. National Tax Policies and Global Tax Competition**

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

**11.30 – 1.30pm**

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)

**1.30 – 2.30pm**

Lunch

**SESSION III. Assessing the Impact of Tax Cooperation**

*Chair: TBC*

**2.30 – 4.30pm**

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**

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 Cusi (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)

**4.30 – 5.00pm**

Coffee & Poster Session

**5.00 – 6.30pm** Panel Discussion “**Multilateral Cooperation in International Taxation: Challenges and Opportunities**”

Pasquale Pistone (IBFD)  
Michael Lennard (UN)  
Other speakers – TBC

**6.30pm** Drinks Reception

**7.30pm** Conference Dinner

## **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 Nevla 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 (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**