



**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, poster exhibition and coffee

09.00 – 09.10am Welcome remarks by Anzhela Cédelle and Michael Devereux

SESSION I. Multilateral Instruments in International Taxation

Chair: Dan Sarooshi QC, Oxford Law Faculty and Essex Court Chambers

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 After 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: Helen Miller, Institute of Fiscal Studies

2.00 – 4.00pm Anzhela Cédelle (OECD / Oxford University Centre for Business Taxation)

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)

New Room to Maneuver? 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 **“Challenges and Opportunities of Multilateralism: Is There a Consensus-Based Path for Taxing the Digital Economy?”**

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

Pasquale Pistone (IBFD)
Johannes Becker (University of Münster)
Michael Devereux (Oxford University Centre for Business Taxation)
Giorgia Maffini (PwC)
Michael Lennard (UN)

7.30pm Conference Dinner

Tuesday 11 December

SESSION IV. Tax, Development and Wealth Sharing

Chair: Richard Bird, Rotman School, University of Toronto

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 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 Law Faculty and Oxford University 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: Malcolm Gammie (One Essex Court/Institute for Fiscal Studies)

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 by Anzhela Cédelle and Michael Devereux

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)

Daniele De Carolis (University of Oxford)
**Assessing the Role of Soft Law in International Taxation from a Comparative
Perspective: A Comparison between Soft Law in International Trade Law and Soft
Law in International Taxation**

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