Monday 8 July

08:45-09:00  Registration

Chair: Michael Devereux

09:00-09:50  James R. Hines Jr, University of Michigan
Corporation Taxation and the Distribution of Income

Discussant: Steve Bond, University of Oxford

09:50-10:40  Reuven Avi-Yonah, University of Michigan,
Bridging the red-blue divide: A proposal for US regional tax relief
With Orli Avi-Yonah, Nir Fishbien, Gianluca Mazzoni and Haiyan Xu, all
University of Michigan

Discussant: Jennifer Blouin, University of Pennsylvania

10:40-11:10  Coffee

Chair Judith Freedman

11:10-12:00  John Vella, University of Oxford
Residual Profit Allocation by Income
With Alan Auerbach, University of Berkeley; Michael Devereux, University of
Oxford; Michael Keen, IMF; Paul Oosterhuis, Skaddens; Wolfgang Schon, Max
Planck Institute for Tax and Public Finance, Munich.

Discussant: Illan Benshalom, Hebrew University

12:00-12:50  Itai Grinberg, Georgetown University
Stabilizing Pillar One: Profit Allocation in an Uncertain Environment

Discussant: Michael Devereux, Oxford University Centre for Business Taxation

12:50-14:30  Lunch
Chair: Alice Pirlot

14:30-15:20 Mazhar Waseem, University of Manchester
Pecuniary and Non-Pecuniary Motivations in Tax Compliance: Evidence from Pakistan

Discussant: Irem Guceri, Oxford University Centre for Business Taxation

15:20-16:10 Lucie Gadenne, University of Warwick
Taxation and Supplier Networks: Evidence from India
With Roland Rathelot, Warwick and Tushar Nandi, CTFPP Kolkata

Discussant: Eddy Tam, Oxford University Centre for Business Taxation

16:10-17:00 Nadine Riedel, Ruhr University, Bochum
Spatial Tax Enforcement Spillovers: Evidence from South Africa
With Collen Lediga, Ruhr University Bochum and GIZ; Kristina Strohmaier, University of Tubingen

Discussant: Sarah Clifford, Oxford University Centre for Business Taxation

19:00 Oriel College – drinks reception in the Box Room followed by dinner in Champneys Room

Tuesday 9 July

Chair: Sarah Clifford

09:00-09:50 Katarzyna Bilicka, Utah State University
Debt Shifting Restrictions and Reallocation of Debt
With Yaxuan Qi, City University of Hong Kong, Department of Economics and Finance, Jing Xing, Antai College of Economics and Management, Shanghai Jiao Tong University

Discussant: Tim Goodspeed, Hunter College CUNY

09:50-10:40 Niels Johannesen, University of Copenhagen
What Is Real and What Is Not in the Global FDI Network?
With Jannick Damgaard (Danish Central Bank) and Thomas Elkjaer (IMF)

Discussant: Juan Carlos Suárez Serrato, Duke University

10:40-11:10 Coffee
11:10-12:00

Jennifer Blouin, University of Pennsylvania
Double Trouble: How Much of U.S. Multinationals' Profits are Really in Tax Havens?
With Leslie Robinson (Dartmouth College)

Discussant: Travis Chow, Singapore Management University

12:00-12:50

Li Liu (IMF)
Where does Multinational Profit Go with Territorial
With Dominika Langenmayr, KU Eichstatt-Ingolstadt and CESifo

Discussant: Martin Simmler, Oxford University Centre for Business Taxation

12:50-14:30

Lunch

Chair: Steve Bond

14:30-15:20

Juan Carlos Suárez Serrato, Duke University
Tax Policy and Lumpy Investment Behavior: Evidence from China’s VAT Reform
With Zhao Chen, Fudan University, Xian Jiang, Duke University; Zhikuo Li, Shanghai University of Finance and Economics; and Daniel Yi Xu, Duke University.

Discussant: Nicolas Serrano Velarde, University of Bocconi

15:20-16:10

Jacob Goldin, Stanford University
Ironing out the tax code
With Edward Fox, University of Michigan

Discussant: Anzhela Cedelle, Oxford University Centre for Business Taxation

16:10-17:00

Daniel Schaffa, University of Richmond, School of Law
Awkward realizations
With James R. Hines Jr., University of Michigan

Discussant: Johannes Becker, University of Munster

18:00
Punting and BBQ at Cherwell Boathouse
Wednesday 10 July

Chair: Martin Simmler

09:00-09:50  
**Martin Hearson**, LSE & Pol Sci  
*An Unacceptable Surrender of Fiscal Sovereignty*: Arbitration and Sovereignty in the Double Taxation Regime  
With Todd Tucker, Roosevelt Institute

Discussant: **Carlo Garbarino**, Bocconi University

09:50-10:40  
**Chris Evans**, University of New South Wales  
*Assessing the Tax Compliance Burden: An Alternative Method*  
With Richard Highfield, Binh Tran-Nam and Michael Walpole (University of New South Wales)

Discussant: **Alice Pirlot**, Oxford University Centre for Business Taxation

10:40-11:10  
Coffee

Chair: John Vella

11:10-12:00  
**Thiess Buettner**, FAU  
*Sales and Price Effects of Pre-announced Consumption Tax Reforms: Micro-level Evidence from European VAT*  
With Boryana Madzharova, FAU

Discussant: **Paul Baker**, University of Bath

12:00-12:50  
**Enda Hargaden**, University of Tennessee, Knoxville  
*Does Statutory Incidence Matter? Earnings Responses to Social Security Contributions*  
With Barra Roantree, Economic and Social Research Institute, Dublin

Discussant: **Michael Stimmelmayr**, ETH Zurich

12:50  
Conference close and lunch
**WiFi**
If you would like to use WiFi during the Symposium, you can connect to SBS-Conf, for which there is no password.

**Printing**
Should you require boarding passes to be printed, please email cbtevents@sbs.ox.ac.uk by 10:00 on Wednesday 10 July.