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## Conference on International Business Taxation

9-10 July 2012

### 'Tax Competition, Common Consolidated Corporate Tax Base and Fiscal Autonomy'

Organisers: Céline Azémar, Ron Davies, Rodolphe Desbordes

#### *Venue*

University of Strathclyde, Graduate School of Business, Room 505, (Reference 8 on  
the [Campus Map](#))

## Programme

### Monday July, 9

11.00-11.30 am      Registration

#### **Tax Competition**

11.30-12.15 pm      **Eckhard Janeba** (University of Mannheim)  
*'Tax and the City – A Theory of Tax Competition and Evidence  
for Germany'*

12.15-1.00 pm      **Tim Schmidt-Eisenlohr** (Oxford University)  
*'Wages and International Tax Competition'*  
Joint work with Sebastian Krautheim



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1.00-2.00 pm                      Lunch

### Tax Competition and Selectivity

2.00-2.45 pm                      **Ben Ferret** (Loughborough University)  
*'Fiscal Competition for FDI when Governments Must Choose  
which Firm to Target'*  
Joint work with Ian Wooton

2.45-3.30 pm                      **Céline Azémar** (University of Glasgow)  
*'Tax Competition and Hidden Tax Discrimination: Firm-level  
Evidence in Europe'*

3.30-4.00 pm                      Coffee Break

4.00-4.45 pm                      **Ian Wooton**, (University of Strathclyde)  
*'Intra-regional Competition for FDI amongst Heterogeneous  
Nations'*  
Joint work with Julia Darby and Ben Ferrett.

4.45-5.30 pm                      **Dominika Langenmayr** (University of Munich)  
*'Should Tax Policy Favor High- or low- Productivity Firms?'*  
Joint work with Christian Bauer and Andreas Haufler

19.30 pm                          Dinner

### Tuesday July, 10

#### Common Consolidated Corporate Tax Base

9.30-10.15 am                      **Ron Davies** (University College Dublin)  
*'CCCTB 4 EU? SA vs. FA w/FTA'*

10.15-11.00 am                      **Simon Loretz** (University of Bayreuth)  
*'CCCTB and the Co-location of Tangible and Intangible Assets'*



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11.00-11.30 am      Coffee Break

### **Taxation and Welfare**

11.30-12.15 pm      **Nadine Riedel** (University of Hohenheim)  
*'How Profit Shifting Behaviour within European Multinationals is Influenced by Corporate Tax Rate Changes and Transfer Pricing Regulations'*  
Joint work with Theresa Lohse

12.15-1.00 pm      **Michael Devereux** (Oxford University)  
*'Consumption and Cash-Flow Taxes in an International Setting'*  
Joint work with Alan Auerbach

1.00-2.00 pm      Lunch

### **Tax Issues**

2.00-2.30 pm      **Gary Gillespie** (Scottish Government, Chief Economic Adviser)  
*'Fiscal Autonomy for Scotland'*

2.30-3.00 pm      **Kim Swales** (Fraser of Allender Institute, University of Strathclyde)  
*'The Impact of a Devolved Corporation Tax to Scotland'*  
Joint work with Patrizio Lecca and Peter McGregor

3.00-3.30 pm      **Helen Miller** (Institute for Fiscal Studies)  
*'Issues in Tax Competition'*

3.30-4.00 pm      Coffee Break

4.00-5.30 pm      Round Table