# 1st Annual MaTax Conference

**September 17 – 18, 2014**

## Day 1

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<thead>
<tr>
<th>Time</th>
<th>Activity</th>
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<tr>
<td>09.00 am</td>
<td>Registration and Coffee</td>
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<tr>
<td>09.30 to 09.45</td>
<td>Short welcome: Friedrich Heinemann (ZEW, MaTax Board Member)</td>
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<tr>
<td><strong>Session A</strong></td>
<td>09.45 to 11.45</td>
<td>Caren Sureth: Can Tax Rate Increases Foster Investment under Entry and Exit Flexibility – Insights from an Economic Experiment</td>
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<td>Michael Devereux: Small Business Incorporation and Investment: the Role of Corporation Tax</td>
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<td>Nadine Riedel: The Global Effects of R&amp;D Tax Credits</td>
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<td>11.45 to 13.15</td>
<td>Lunch</td>
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<td>13.15 to 14.15</td>
<td>Keynote speech: Joel Slemrod (U. Michigan)</td>
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<td>14.15 to 14.30</td>
<td>Coffee break</td>
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<td><strong>Session B</strong></td>
<td>14.30 to 16.30</td>
<td>Rita de la Feria: Designing and Implementing a Destination-Based Tax Unilaterally</td>
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<td>Roger Gordon: How should multinationals be taxed?</td>
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<td>Thiess Büttner: Comparative Tax Information and the Choice of the local business tax rate</td>
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<td>16.30 to 16.45</td>
<td>Coffee break</td>
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<td><strong>Session C</strong></td>
<td>16.45 to 18.45</td>
<td>Jennifer Blouin: t.b.a.</td>
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<td>Michael Knoll: Tax Discrimination in the European Union and Beyond</td>
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<td>Sjoerd Douma: State aid review of IP boxes</td>
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<td>Afterwards</td>
<td>Departure for dinner</td>
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Day 2

**Session D**
08.45 to 10.45

- **Martin Jacob**
  Taxation, Payout Policy, and Ownership Structure

- **Leslie Robinson**
  Ownership Structures of U.S. Multinational Firms

- **Andreas Oestreicher**
  The effects of income taxation on M&A transaction prices - empirical evidence

10.45 to 11.00

**Coffee break**

**Session E**
11.00 to 13.00

- **Harry Huizinga**
  Capital Gains Taxation and the Cost of Capital: Evidence from Unanticipated Cross-Border Transfers of Tax Bases

- **Sören Blomquist**
  Child Care Subsidies, Quality and the Optimal Income Tax

- **Johannes Rincke**
  Do Taxes Crowd Out Intrinsic Motivation? Field-Experimental Evidence from Germany

13.00 to 14.00

**Lunch**

**Session F**
14.00 to 16.00

- **Alfons Weichenrieder**
  Does Exchange of Information between Tax Authorities Influence Foreign Direct Investment into Tax Havens?

- **Michael Overesch**
  Profit Shifting and Tax Response of Multinational Banks

- **Michelle Hanlon**
  Tax Rates and Corporate Decision Making

16.00 to 16.15

**Coffee break**

16.15 to 17.15

**Scientific board meeting**

17.15 to 17.30

**Coffee break**

**MaTax Opening Ceremony**
17.30 to 19.00

**Ceremonial Addresses**
- Prof. Dr. Clemens Fuest (ZEW President, MaTax Board Member)
- Theresia Bauer (Minister of Science, Research and the Arts, Federal State Baden-Württemberg)
- Prof. Dr. Matthias Kleiner (President Leibniz Association)
- Prof. Dr. Thorsten Meiser (Vice President of Research, University of Mannheim).

**Panel discussion**
Latest developments in international taxation

**Discussants**
- Dr. Wolfgang Haas (Head of BASF taxation unit)
- Prof. Dr. Nadine Riedel (University of Bochum)
- Prof. Dr. Christoph Spengel (University of Mannheim, MaTax Board Member)
- Rolf Schumacher (Ministerial Director in the Ministry of Finance and Economics Baden-Württemberg)

Moderation: Prof. Dr. Clemens Fuest.

**Fare-well Reception**