

Professor Clemens Fuest

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Year of Birth: 1968

Fields of Research

Public Economics, Corporate Taxation, International Taxation, Labour Markets

Education

1987-1991 Studies of Economics, *University of Bochum* and *University of Mannheim*
1991 Dipl. Volkswirt, *University of Mannheim*
1994 Dr. rer. pol., *University of Cologne*
2001 Habilitation, Venia Legendi for Economics, *University of Munich*

Academic and Professional Career

1991-1995 Research Assistant Chair of Economic Policy (Prof. Watrin),
University of Cologne
1995-2001 Research Assistant, Chair of Public Economics (Prof. Huber), *University of Munich*
since 2001 Full Professor, Chair of Public Economics, *University of Cologne*
2004 Guest Professor, Bocconi University, Milan, Italy
since 2008: Professor of Business Taxation and Research Director, Centre for Business Taxation, said Business School, University of Oxford

Fellowships, Awards

1988-91 Scholarship of the Studienstiftung des deutschen Volkes (undergraduate scholarship)
1998 Knut Wicksell Prize of the European Public Choice Society
since 2001 Research Fellow CESifo, Munich.
since 2006 International Fellow, Oxford Center for Business Taxation, Said Business School, Oxford University.
since 2007 Fellow, IZA (Institute for the Study of Labour), Bonn.

Professional Services and Affiliations

Member of the Academic Advisory Board of the German Federal Ministry of Finance (since 2007 chairman)

Member of the International Institute for Public Finance, Verein für Socialpolitik, Canadian Economic Association, American Economic Association

Member of the Scientific Advisory Board of the Rheinisch-Westfälisches Institut für Wirtschaftsforschung, RWI, Essen.

Editor of the Book Series „Beiträge zur Finanzwissenschaft“, Mohr-Siebeck (with H.-W. Sinn), Advisory Editor, Canadian Journal of Economics

Selected Publications

(2009): Internationalization and Business Tax Revenue, forthcoming in: *International Tax and Public Finance* (with J. Becker).

(2009): Taxing foreign profits with international mergers and acquisitions, forthcoming in: *International Economic Review* (with J. Becker).

(2009) Beyond Eurosclerosis: Comment, forthcoming in: *Economic Policy*.

(2009): EU Regional Policy and Tax Competition, forthcoming in: *European Economic Review* (with J. Becker).

(2009): Tax enforcement and tax havens under formula apportionment, forthcoming in *International Tax and Public Finance* (with J. Becker).

(2008): The European Commission's Proposal for a Common Consolidated Corporate Tax Base, *Oxford Review of Economic Policy* 24, 720-739.

(2008): Household Debt Repayment Behaviour: what role do institutions play? Comment, forthcoming in *Economic Policy*.

(2008) Is a flat tax reform feasible in a grown-up democracy of Western Europe? A simulation study for Germany: *International Tax and Public Finance* 15, 620-636 (with A. Peichl and T. Schaefer).

(2008): Does Tax Simplification Yield more Equity and Efficiency? An empirical analysis for Germany", *Cesifo Economic Studies* 54, 73-97 (mit A. Peichl and T. Schaefer).

(2007): How would the introduction of an EU-wide formula apportionment affect the size and the distribution of the corporate tax base? An analysis based on German multinationals, *International Tax and Public Finance* 14, 605-626 (with T. Hemmelgarn and F. Ramb).

(2007): A theory of user fee competition, *Journal of Public Economics* 91, 497-509 (with M. Kolmar).

(2006): Can regional policy in a federation improve economic efficiency? *Journal of Public Economics* 90, 499-511 (with B. Huber).

(2005) Capital Mobility and Tax Competition, *Foundations and Trends in Microeconomics* 1, 1-62 (with B. Huber and J. Mintz).

(2005): Economic Integration and Tax Policy with Endogenous Foreign Firm Ownership, *Journal of Public Economics* 89, 1823-1840.

(2004): Why do countries combine the exemption system for the taxation of foreign profits with domestic double taxation relief? *Journal of International Economics* 62, 219-231 (with B. Huber).

(2003): Why is the corporate tax rate lower than the personal tax rate? The role of new firms. *Journal of Public Economics* 87, 157-174 (with B. Huber and S.B. Nielsen).

(2000): Why do governments subsidise investment and not employment? *Journal of Public Economics*, Vol. 78, 183-204 (with B. Huber).