



Tax Administration  
Research Centre

Tax Administration Research Centre's 6<sup>th</sup> Annual Conference

University of Exeter Business School

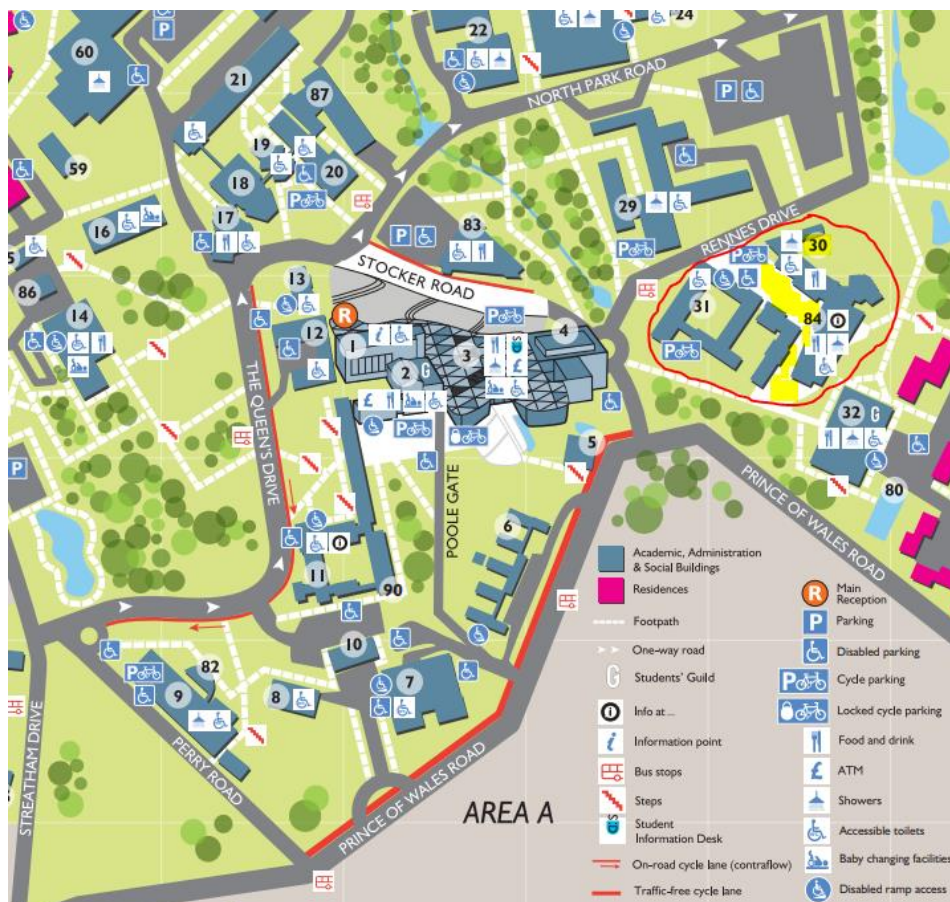
Monday 23<sup>rd</sup> April & Tuesday 24<sup>th</sup> April 2018

Version 2\*

Monday 23 <sup>rd</sup> April 2018		
Time	Item	
08.30 – 09.00	<i>Coach leaves Rougemont Hotel to take delegates to Business School</i>	
09.00 – 09.30	<b>Registration</b> Location: XFi Atrium	
09.30 – 09.45	<b>Opening Remarks</b> Christos Kotsogiannis & Lynne Oats Location: Henderson Lecture Theatre	
09.45 – 10.30	<b>Keynote Presentation</b> <b>Brian Erard</b> <i>Ghosts in the Tax Machinery</i> Location: Henderson Lecture Theatre	
10.30 – 11.00	<b>Coffee Break</b> Location: XFi Atrium	
11.00 – 11.30	<b>Eva Eberhartinger</b> , Kevin Holland, Catriona Lavermicocca, Maximilian Zieser <i>Corporate Governance and Taxation: The Case of Co-operative Compliance</i> Location: Henderson LT	<b>Mohammed Abdullahi Umar</b> <i>Why Information Technology is Handicapped in Tackling Tax Noncompliance in Developing Countries: Nigerian Tax Administrators' Perspectives</i> Location: Conference rooms 1 & 2
11.30 – 12.00	Malcolm Beynon, <b>Kevin Holland</b> <i>Dynamic Analysis of Corporate Tax Management Strategies</i> Location: Henderson LT	<b>Ifeanyichukwu Azuka Aniyie</b> <i>Taxpayer Compliance Behaviour: Report of a Multi-Stage Mixed Methods Investigation</i> Location: Conference rooms 1 & 2
12.00 – 12.45	<b>Paul Morton</b> <i>What is Tax Simplification?</i> Location: Henderson LT	
12.45 – 14.00	<b>Lunch</b> Location: XFi Atrium	
14.00 – 14.30	Willem M. Schoonderbeek, Joyce Vliegen, <b>Leon van Rijswijk</b> <i>Reaching SME's through their Tax Practitioner. A Survey among Tax Practitioners by the Netherlands Tax and Customs Administration</i> Location: Henderson LT	<b>Marc Berenson</b> <i>Transitioning to Greater Trust and Tax Compliance" from Taxes and Trust: from Coercion to Compliance in Poland, Russia and Ukraine</i> Location: Conference rooms 1 & 2
14.30 – 15.00	Sebastian Beer, <b>Matthias Kasper</b> , Erich Kirchler, Brian Erard <i>Audits, Attitudes and Tax Compliance: Evidence from Self-Employed US Taxpayers</i> Location: Henderson LT	<b>Michael Masiya</b> <i>Lessons from Voluntary Compliance Window (VCW), Malawi's Tax Amnesty Programme</i> Location: Conference rooms 1 & 2
15.00 – 15.30	<b>Coffee Break</b> Location: XFi Atrium	

Monday 23rd April 2018

<p>15.30 – 16.00</p>	<p><b>David Massey</b>  <i>How “The Kinks” can Enlighten us about Bunching at the Kinks. What do Taxpayers, Tax Advisers and Front-Line Tax Administrators really get up to at those Kink Points?</i>            Location: Henderson LT</p>	<p><b>Jelte Verberne</b>, Rex Arendsen  <i>Taxation and the Informal Business Sector in Uganda: An Exploratory Socio-Legal Research</i>            Location: Conference rooms 1 &amp; 2</p>
<p>16.00 – 16.30</p>	<p><b>Stephen Daley</b>  <i>HMRC as Tax Advisor - types 1 &amp; 2 Soft Law and Protections in Tax</i>            Location: Henderson LT</p>	
<p>16.30 – 17.15</p>	<p>Ana Cinta G. Cabral, <b>Norman Gemmell</b>  <i>Estimating Self-Employment Income - Gaps from Registered and Survey Data: Evidence for New Zealand</i>            Location: Henderson LT</p>	
<p>17.30 – 18.15</p>	<p><b>Drinks Reception</b>            Location: Reed Hall</p>	
<p>18.15</p>	<p><b>Conference Dinner</b>            Location: Reed Hall</p>	
<p>20.15 (approx.)</p>	<p><i>Coach leaves Reed Hall to take delegates to the Rougemont Hotel.</i></p>	



University of Exeter Business School is located in the area circled in red on the map. The XFi building is number 30. All rooms used are on the ground floor. There is a bus stop on Rennes Drive. Visitor parking is available on campus. For further information go to [www.exeter.ac.uk/visit/](http://www.exeter.ac.uk/visit/)

**Tuesday 24<sup>th</sup> April 2018**

08.30 – 09.00	<i>Coach leaves Rougemont Hotel to take delegates to Business School</i>	
09.00 – 09.30	<p align="center"><b>Adrian Sawyer</b>  <i>The Contributions of Tax Committees: A New Zealand's Perspective</i>                      Location: Henderson LT</p>	
09.30 – 10.00	<p align="center"><b>Guocheng Wang, Jiling Sun</b>  <i>Satisfaction with Public Services in China from Heterogeneous Behaviour</i>                      Location: Henderson LT</p>	<p align="center">Raffaele Petruzzi, <b>Sayee Prasanna</b>  <i>Digitalization of Traditional Business Models – Transfer Pricing Implications of Business Restructurings</i>                      Location: Conference rooms 1 &amp; 2</p>
10.00 – 10.30	<p align="center"><b>Marina Bornman</b>  <i>Principles of Rewarding Voluntary Tax Compliance</i>                      Location: Henderson LT</p>	
10.30 – 11.00	<p align="center"><b>Coffee Break</b>                      Location: XFi Atrium</p>	
11.00 – 11.30	<p align="center"><b>John D'Attoma,</b>                      Kim-Lee Tuxhorn, Sven Steinmo  <i>Mass Attitudes toward the Federal Budget</i>                      Location: Henderson LT</p>	
11.30 – 12.00	<p align="center">Jingnan (Cecilia) Chen, Miguel A. Fonseca, <b>Shaun B. Grimshaw,</b> Christos Kotsogiannis  <i>Experimental Examination of Incorrect Categorisation and Calculation Errors in Tax Returns</i>                      Location: Henderson LT</p>	
12.00 – 12.30	<p align="center"><b>Duccio Gamannossi Degl'Innocenti,</b>                      Matthew Rablen  <i>Tax Avoidance on a Social Network</i>                      Location: Henderson LT</p>	
12.30 – 13.30	<p align="center"><b>Lunch</b>                      Location: XFi Atrium</p>	
13.30 – 14.00	<p align="center"><b>Lotta Björklund Larsen</b>  <i>Striving for Legitimacy. The Swedish Fiscal system in Practice</i>                      Location: Henderson LT</p>	
14.00 – 14.30	<p align="center">Stanley Gyoshev, <b>Trifon Pavkov,</b>                      Gueorgui Kambourovz  <i>Flat Tax Reforms, European Union Accession, and Earnings Inequality in Bulgaria</i>                      Location: Henderson LT</p>	<p align="center">Jose Garcia Montalvo, <b>Amedeo Piolatto,</b>                      Joseph Raya  <i>Tax Evasion in the Housing Market</i>                      Location: Conference rooms 1 &amp; 2</p>
14.30 – 15.00	<p align="center"><b>Coffee Break</b>                      Location: XFi Atrium</p>	
15.00 – 15.30	<p align="center"><b>David Rodríguez-Justicia,</b> Bernd Theilen  <i>Ideology and Tax Morale</i>                      Location: Henderson LT</p>	<p align="center"><b>Aleksandra Bal</b>  <i>Technology Trends and Taxation</i>                      Location: Conference rooms 1 &amp; 2</p>
15.30 – 16.00	<p align="center">Era Dabla-Norris, Florian Misch, Munawer Sultan Khwaja, <b>Duncan Cleary</b>  <i>Tax Administration and Firm Performance: New Data and Evidence for Emerging Market and Developing Economies</i>                      Location: Henderson LT</p>	<p align="center">Leon van Rijswijk, <b>Hanneke Hermsen,</b>                      Rex Arendsen  <i>Exploring the Future of Taxation: a Blockchain Scenario Study</i>                      Location: Conference rooms 1 &amp; 2</p>
16.00 – 16.15	<p align="center"><b>Closing Remarks</b>                      Location: Henderson LT</p>	
16.30	<p align="center"><i>Coach leaves Business School to take delegates to St David's Station and then on to the Rougemont Hotel.</i></p>	

# **CONFERENCE NOTES**

## **Registration**

Registration will take place within the entrance to the XFi building, on the ground floor, where you will be provided with your badge and conference pack.

## **Venue**

The conference will take place in the XFi building. Plenary sessions will be held in the Henderson lecture theatre. Parallel sessions will take place in the Henderson lecture theatre and conference rooms 1 & 2. Lunch and refreshments will be in the XFi Atrium.

## **Wi-Fi**

Internet access will be available to participants. To access the university Wi-Fi, please connect to the 'UoE\_Guest' connection.

Depending on your device, you may be automatically redirected to the login page, but if you are not automatically redirected, open a web browser and navigate to any external web page. You should now be directed to the UoE\_Guest login page, where you will be asked to provide your name and email address.

Once you have completed the registration form and clicked "Register" you will be directed to a confirmation page which confirms the details you have supplied and your account activation and expiry time.

To confirm your connection, log in to your email account and confirm your registration. To complete the registration process, open your web browser and click "Log In".

## **Hearing Assistance**

Each room is equipped with an infra-red hearing support system. Delegates with hearing issues should request a hearing loop set from TARC staff.

## **Programme Version 2**

\*The programme may be altered owing to circumstances arising that are beyond TARC's control. We shall endeavour to inform all participants of any such changes as early as possible.