



Tax Administration
Research Centre

Tax Administration Research Centre's 3rd Annual Workshop

Monday 20th & Tuesday 21st April 2015

University of Exeter

Monday 20th April

| Time | Item | Location |
|---------------|--|--------------------------------|
| 08.45 – 09.00 | <i>Coach leaves Jurys Inn to take delegates to the Business School</i> | |
| 09.00 – 10.00 | Registration | Xfi Café |
| 10.00 – 10.15 | Opening remarks – Gareth Myles | Henderson Lecture Theatre, Xfi |
| 10.15 – 11.15 | Keynote presentation: Jeffrey Owens <i>'Tax Administrations in a post BEPS environment'</i> | Henderson LT, Xfi |
| 11.15 – 11.45 | Coffee Break | Xfi Cafe |
| 11.45 – 12.20 | Kim Scharf & Janne Tukiainen <i>'Does market size also matter for charities?'</i> | Henderson LT, Xfi |
| 12.20 – 12.55 | Eva Eberhartinger & Matthias Petutschnig <i>'Is tax administration always right? A critical analysis of views on BEPS'</i> | Henderson LT Xfi |
| 12.55 – 14.00 | Lunch | Xfi Café |
| 14.00 – 14.35 | Cécile Bazart & Aurélie Bonein <i>'Do people contribute to punish evaders?'</i> | Henderson LT, Xfi |
| 14.35 – 15.10 | Carlos Scartascini <i>'Don't kill the messenger. A field experiment on tax compliance'</i> | Henderson LT |
| 15.10 – 15.40 | Cream Tea | Xfi Café |
| 15.40 – 16.15 | Sara Closs-Stacey <i>'How does the HMRC affect the financial hardship of claimants? A case study of the UK tax credits system'</i> | Henderson LT, Xfi |
| 16.15 – 16.50 | Sjoerd Goslinga, Maarten Siglé & Robbert Veldhuizen <i>'Tax compliance attitudes and fiscal policy of large businesses'</i> | Henderson LT, Xfi |
| 16.50 – 17.00 | Break | |
| 17.00 – 18.00 | Keynote presentation: Leonard Burman <i>'Tax Expenditures and the Size and Efficiency of Government'</i> | Henderson LT, Xfi |
| 18.00 – 19.00 | Drinks Reception | Reed Hall |
| 19.00 – 22.00 | Conference Dinner | Reed Hall |
| 22.15 | <i>Coach leaves Reed Hall to take delegates to the Jurys Inn</i> | |

Tuesday 21st April

| Time | Item | Location |
|---------------|---|---------------------------------------|
| 08.45 – 09.00 | <i>Coach leaves Jurys Inn to take delegates to Business School</i> | |
| 09.00 – 09.35 | Ewald Aschauer & Matthias Petutschnig <i>'The effect of interpersonal trust on tax aggressiveness – evidence from tax audits'</i> | Bateman Lecture theatre, Building One |
| 09.35 – 10.10 | Jonathan Farrar <i>'The influence of guilt cognitions on taxpayers' amnesty disclosures'</i> | Bateman LT, Building One |
| 10.10 – 10.45 | Kristin Hickman <i>'Treasury's retroactivity'</i> | Bateman LT, Building One |
| 10.45 – 11.15 | Coffee Break | Outside Bateman LT |
| 11.15 – 11.50 | Kevin Holland <i>'Revisions to corporate income tax provisions in companies' financial statements'</i> | Bateman LT, Building One |
| 11.50 – 12.25 | Luca Salvadori <i>'Does tax enforcement counteract the negative effects of terrorism? A case study of the basque country'</i> | Bateman LT, Building One |
| 12.25 – 13.00 | Alari Paulus <i>'Micro-estimates of income underreporting based on income-consumption gaps: survey vs tax records'</i> | Bateman LT, Building One |
| 13.00 – 14.00 | Lunch | Outside Bateman LT |
| 14.00 – 14.35 | Jonathan Shaw, William Elming & Arun Advani <i>'How long-lasting are the effects of audits?'</i> | Bateman LT, Building One |
| 14.35 – 15.10 | Christos Kotsogiannis & Konstantinos Serfes <i>'Optimal performance reward, tax compliance and enforcement'</i> | Bateman LT, Building One |
| 15.10 – 15.45 | Daniel Moncayo <i>'Optimal income taxation with costly income falsification'</i> | Bateman LT, Building One |
| 15.45 | Close | |
| 16.00 | <i>Coach Leaves Business School to drop off at St Davids Station and then on to the Jurys Inn</i> | |