

Tax Research Network 2018 Annual Conference
University of Birmingham
3 – 5 September

Conference Monday 3 September 2018			
09.30– 10:00	Registration & Refreshments		
10.00	Welcome Professor Catherine Cassell (Dean of Birmingham Business School)		
10:15 – 11:00	Plenary: Bill Dodwell, Senior Policy Adviser of the Office of Tax Simplification, Member of the GAAR Advisory Panel, Editor in Chief of Tax Adviser, Past President Chartered Institute of Taxation, Former Head of Tax Policy, Deloitte		
11:00- 11:20	Refreshments Alan Walters Building		
Parallel Sessions			
11:20- 11:50	Henk Vording <i>Social Contract Theory as Applied to Taxation</i>		Katharina Schulte Sasse Christoph Watrin Falko Weiß <i>Profit Allocation in Line with Real Activity? – European Evidence in Light of the BEPS Action Plan</i>
11.50- 12.20	Jane Frecknall-Hughes <i>Taxation Theory Reconsidered</i>		Adrian Sawyer <i>Tax Design and Administration in a Post - BEPS Era: A Study of Key Reform Measures in 16 Countries</i>
12:20– 12:50	John D'Attoma <i>A Holistic Approach to Studying Budget Preference</i>		Dr, Yue Dong and Balbir Kaur <i>An Assessment of the Potential Economic Impact of BEPS Project 11/04/2018 Action 4 on Companies in Asia</i>
12:50- 13:30	Buffet Lunch Alan Walters Building		
Parallel Sessions			
13:30– 14:00	Aleksandra Bal <i>Virtual Currency Regulation - Are We Moving in the Right Direction?</i>		Dave Goyvaerts <i>Who Adapts to Thin Capitalization Rules? Evidence from Belgium</i>



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14:00– 14:30	Rodrigo Ormeño Pérez <i>The Tax Policy Making Process in Practice: The Chilean Experience</i>		Hanneke du Preez and J Els <i>The Role of Taxation in the Mahdist Revolt</i>
14.30- 15.00	Falko Weiss <i>The Fair Amount of Taxes – Relative Tax Planning</i>		Cristina Trenta <i>European VAT and the digital economy: recent developments</i>
15.00- 15.30	Refreshments Alan Walters Building		
15.30- 16.00	Jane Kenway, Malcolm James, Rebecca Boden. <i>Elite schools and tax privilege in England</i>		Dominic de Cogan <i>Tax law and state-building in the twenty-first century UK</i>
16.00 – 16.30	Plenary: Michael Hatfield, Professor of Law, University of Washington School of Law, Seattle <i>Cybersecurity and Tax Reform</i>		
16.30- 17.00	Members Meeting - TRN Executive and Steering Group		
17:00– 19.00	Lapworth Museum and Drinks Reception		
20:00	Dinner Hornton Grange		



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Conference Tuesday 4 September 2018					
09:00– 09:45	Plenary: Anne Fairpo, Barrister, Temple Tax Chambers, Past President CIOT <i>Discrimination in the Tax System</i>				
Parallel sessions					
9.45– 10:15	Phyllis Alexander Tax Morale: <i>Framing and Fairness</i>		Binh Tran-Nam <i>Tax compliance burden, governance and tax revenue: Evidence from emerging Asian countries from 2004 to 2015</i>		PhD Lyla Latif Khan <i>Zakat: Where Tax Law and Islamic Jurisprudence Meet to Solve the Kenyan Fiscal Health Woes</i>
10:15– 10:45	Sigrid J.C. Hemels <i>The position of married women and unmarried couples in Dutch income tax law 1893-2018</i>		Anculien Schoeman <i>The Effect of Changes in the Value-Added Tax Rate on Tax Compliance Behaviour in South Africa</i>		PhD Saré Pienaar <i>A comparative political analysis of South African tax policy: VAT and Sugar Tax</i>
10:45– 11.15	Gerardine Doyle, Lisa Marriott, Marius Claudy, Shane O'Donnell, Grace O'Malley. <i>Towards a New Theoretical Framework for Critical Analysis of a Sugar Tax Policy</i>		Gamannossi Degl'Innocenti, Duccio <i>Tax Evasion on a Social Network</i>		PhD Aniyie Ifeanyichukwu Azuka: <i>Evaluating the Relationship Between the Role Tax Intermediaries and Taxpayer Compliance Behaviour</i>
11:15– 11:45	Refreshment Break Alan Walters Building				
Parallel Sessions					
11:45– 12:15	Muhammad Khawar <i>Do All Listed Firms Engage in Tax Planning to Reduce Their Tax Bills?</i>		Ida Suriya Ismail <i>Do Family Firms Respond Towards the Implementation of Single Tier Tax System? Evidence from Malaysia</i>		PhD Natalia Jarzebowska <i>Global Mobility – Personal Taxes Gone Corporate</i>



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12:15– 12:45	Hans J.L.M. Gribnau <i>Legal Aspects of Behaviourally Informed Strategies to Enhance Tax Compliance</i>		Fred van Raaij <i>Skills for Tax Compliance by Small Business Owners</i>		PhD Lucy Bowe <i>The Introduction, Development, Amendment and Relaunch of Co-operative Compliance in Ireland</i>
12.45– 13.45	Buffet Lunch Alan Walters Building				
	Parallel Sessions				
13.45- 14.15	Marco Greggi <i>How Goes the Night, Commissioner? Some Considerations on the Digital Tax Proposal</i>		Emer Hunt <i>The Law, Therefore, is a Never-ending Story</i>		PhD Clara Coudert <i>Datacentres and Tax Incentives</i>
14.15– 15.15	Panel Discussion – Obtaining successful research funding. Professor Lynne Oats, University of Exeter, Pete Miller, The Miller Partnership, CIOT and Ipshta Ghose, University of Birmingham.				
15.15 - 15:30	Closing Remarks				
15:30– 15.45	Refreshment Break Alan Walters Building				
15:45- 17:00	Fringe Event Taxation and Social Policy Micheál Collins (University College Dublin) <i>Private Pensions and the Gender Distribution of Tax Supports</i> Adrian Sinfield (University of Edinburgh) <i>Building Social Policies in Fiscal Welfare</i> Sally Ruane (De Montfort University) <i>Public Perceptions of Tax Avoidance: Tax Avoidance and Everyday Theories of Tax</i>				
19.30	Dinner (self-organise)				

Education Day Wednesday 5 September 2018	
09:30 – 09:40	Opening Andy Lymer (Chair of the event)
	Innovative Approaches to Tax Education
	Room
09:40 – 11:00	Eileen McAuliffe (Sheffield Hallam University) - <i>Innovating the teaching of Transfer pricing</i> Stephen Daley (University of Birmingham) - <i>Legal blogs in tax education</i>
11:00- 11:15	Refreshments Alan Walters Building
11:15- 12:30	Julia Cann (University of Birmingham) - <i>Engaging tax education</i> Terry Filer (Swansea University) - <i>Virtual Reality and tax education</i>
12.30 – 13.30	Buffet Lunch Alan Walters Building
13:30 – 15:00	Tax panel discussion - <i>What should be the role of Universities in the creation of the next generation of tax professionals?</i> Peter Miller (The Miller Partnership and CIOT) Anita Monteith (ICAEW) Aileen Kinson (HMRC)
15:00 – 15:15	Refreshments Alan Walters Building
	Exemplars of Pedagogic Research in Taxation
	Room
15:15 – 16:30	Phyllis Alexander (Bournemouth University) and Merima Balavac (University of Sarajevo) <i>The Impact of Financial and Tax Literacy on the Development of Tax Morale in Young People Before they Enter the Job Market (a CIOT funded research study)</i> Elaine Doyle and Patrick Buckley (University of Limerick) <i>Game On! Students' Perceptions of Gamified Learning</i>
16:30– 16:40	Closing Remarks