



TARC 8th Annual Conference Programme 2020

15 December DAY 1	16 December DAY 2	17 December DAY 3
Morning Session Day 1 5 Papers each 20 minutes followed by Q&A	Morning Session Day 2 5 Papers each 20 minutes followed by Q&A	Morning Session Day 3 3 Papers each 20 minutes followed by Q&A Plenary session 1 hour
10:15 - 10:30 Welcome: David Allen Pro-Vice Chancellor and Executive Dean, University of Exeter Business School Introduction :Christos Kotsogiannis Director of TARC	10:15 - 10:30 Welcome to Day 2 Introduction to TARC: Christos Kotsogiannis Director of TARC	10:15 - 10:30 Welcome to Day 3 Introduction to TARC: Christos Kotsogiannis Director of TARC
10:30 - 11:00 Mazhar Waseem: Overclaimed refunds, undeclared sales, and invoice mills: Nature and extent of noncompliance in a Value-Added Tax	10:30 - 11:00 Zareh Asatryan: Nudging for tax compliance: A meta-analysis	10:30 - 11:00 Luca Salvadori: Do Tax Audits Deter CIT Non-Compliance? Evidence from Administrative Data
11:00 - 11:30 Thiess Buettner: Income Tax deductibility of services to combat VAT evasion	11:00 - 11:30 Lotta Björklund Larsen: Taxtech imaginaries: Outsourcing tax audits by introducing digitized information chains at the Swedish Tax Agency	11:00 - 11:30 Kristian A Prasetyo: The Distance between us - Social distance between taxpayers and tax officers in Indonesia: a preliminary evidence
11:30 - 12:00 Duccio Gamannossi degl' Innocenti: VAT threshold(s)	11:30 - 12:00 Emer Mulligan: Disruptive Technology in Tax Administration: A Socio-Technical Perspective	11:30 - 12:00 Muhammad Ashfaq Ahmed: UN MTC Article 5: The Predatory Ploy - A Neo-Marxist mapping of the permanent establishment
12:00 - 12:30 Angelos Alexopoulos: Fraud detection in VAT networks	12:00 - 12:30 Reyhaneh Safaei: Are Risk-based Tax Audit Strategies Rewarded? An Analysis of Corporate Tax Avoidance	12:00 - 12:35 Plenary session: Frantisek Imrecze Digitalisation of tax administrations and mastering team engagement – key elements of success during crisis and beyond
12:30 - 13:00 Athiphat Muthitacharoen: VAT threshold and small business behavior: Evidence from Thai tax returns	12:30 - 13:00 Mohammed Abdullahi Umar: Exploring the phenomenon of multiple taxation in a typical developing country	12:35 - 13:00 Plenary Q&A
13:00 - 13:45 Break 45 minutes (CHAT ROOM TIME)	13:00 - 13:45 Break 45 minutes (CHAT ROOM TIME)	13:00 - 13:45 Break 45 minutes (CHAT ROOM TIME)
Afternoon Session Day 1 6 Papers each 20 minutes followed by Q&A Panel discussion 1 hour Reflections on the day Plenary session 55 minutes	Afternoon Session Day 2 6 Papers each 20 minutes followed by Q&A Panel discussion 1 hour Plenary session 55 minutes	Afternoon Session Day 3 7 Papers each 20 minutes followed by Q&A
13:45 - 14:15 Raffael Speitmann: Sweetheart Deals in Tax Bargaining? How Trust Affects Concessionary Behavior	13:45 - 14:15 Arifin Rosid: Assessing the effectiveness of law enforcement in improving tax compliance: An empirical investigation	13:45 - 14:15 Jonathan Farrar: Tax fraud punishment, responsibility for tax fraud, and observers' tax compliance
14:15 - 14:45 Puseletso Letete: OECD BEPS Action 1 as it pertains to tax administration and tax policy: Tax challenges of digitalisation of the economy on tax administrations in selected SADC countries	14:15 - 14:45 Rosella Levaggi: Tax evasion and debt in a dynamic general equilibrium model	14:15 - 14:45 Precious Angelo Brenni: Shared Residential Occupancy and Property Tax Compliance
14:45 - 15:15 Mathias Dunker: Tax transparency through mandatory qualitative disclosures - Information context of UK tax strategy reports	14:45 - 15:15 Trifon Pavkov: Uncovering the tax elasticity using administrative data: Evidence from a comprehensive tax reform	14:45 - 15:15 T.Qivi Hady Dahol; Andreas Rossi Dewantari: The road not taken: Unlocking the conundrums of transfer pricing dispute in Indonesia
15:15 - 15:45 George Turner: What gets measured gets done?	15:15 - 15:45 Jiao Li: The supply and demand of tax avoidance	15:15 - 15:45 Armenak Antinyan: Does frequency of nudging matter for tax compliance? An RCT in P.R. China
15:45 - 17:00 PANEL DISCUSSION Roundtable discussion on COVID-19, tax and their related impacts on gender and in particular on women. Participants include Judith Freedman, Neil Buchanan, Jorge Atria, Birthe Larsen, Emer Mulligan, Mukulika Banerjee and Lotta Björklund Larsen (Chair)	15:45 - 16:45 PANEL DISCUSSION Tax administration & policy developments in response to the COVID-19 pandemic in Africa. Participants include Julian Jamison, Nara Monkam, Ezer Madzivanyika, Maimbo Nyanga, Mundia Kabinga, Denis Mukama and Christos Kotsogiannis (Chair)	15:45 - 16:15 Afternoon break
17:00 -17:15 Afternoon break	16:45 - 17:15 Antoine Genest-Grégoire: Measuring tax evasion with lists: A Canadian experiment	16:15 - 16:45 Maximilian Zieser: Tax Audit 2.0: The acceptance of online-based, automatic tax audits
17:15 -17:45 Stephen Daly: Priority-setting in tax administration	17:15 -17:45 Agung Darono; Aldi Pratama: Institutional logics in tax analytics: evidence from Indonesia	16:45 - 17:15 Najibullah Nor Isak; Abdinasir Abdullahi: How does Somalia manage to tax the informal business sector of Mogadishu, the capital city?
17:45 - 18:15 Celebrate with Lynne Oats John Hasseldine, Kevin Holland, Judith Freedman, Erich Kirchler, Nina Olson, Andy Lymer, Emer Mulligan, Rodrigo Ormeño- Pérez, Carla Edgley, John D'Attoma, Rebecca Boden	17:45 - 18:20 Plenary session: James Alm Tax policy measures to combat the SARS-CoV-2 pandemic and considerations to improve tax compliance: A behavioral perspective	17:15 Conference Close
18:15 - 18:40 Plenary session: Judith Freedman Administrative shaping of substantive law	18:20 - 18:40 Plenary Q&A	 
18:40 - 19:00 Plenary Q&A		