



Tax Administration
Research Centre

TARC Newsletter

September 2018 edition



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Introduction

From 1 September 2018, TARC entered an exciting new phase. **Since its creation in 2013, TARC has developed into a global hub of research activity in relation to tax administration**, and expanded its activities beyond its initial brief of working closely with HMRC. We are now solely funded by the ESRC and based primarily at the University of Exeter, as the Institute for Fiscal Studies transitions from being a full partner to being a collaborator.

We will continue to maintain dialogue with tax authorities both in the UK and internationally, and with supranational bodies, to build on the momentum achieved in the first five years of operation. We are grateful to HMRC for contributing to the initial funding for TARC which has allowed the Centre to develop into a thriving interdisciplinary research team. We are also grateful to the IFS for being part of TARC's evolution and project development.

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Member news

Michael Keen, 2018 Holland Medal Recipient

The [Daniel M Holland Medal](#) was created in 1993 in the memory of Dan Holland, a Professor of Economics at the MIT Sloan School of Management, who was an internationally recognized researcher, teacher, and practitioner in public finance. The Holland Medal, which is the most prestigious award given by the NTA, recognizes lifetime achievement in the study of the theory and practice of public finance.

This year's winner of the Holland Medal, Michael "Mick" Keen, is Deputy Director of the Fiscal Affairs Department at the International Monetary Fund, and a TARC International Fellow. Our heartfelt congratulations to Mick on this award!

International Fellows

Dr Brian Erard joined TARC as an International Fellow in April 2018. Dr Erard delivered the keynote lecture at the 6th Annual Conference in April. His topic was 'Ghosts in the Tax Machinery' (see the TARC website for the [Keynote video](#)).

TARC International Fellow Professor Norman Gemmill has been reappointed as an Honorary Professor upon completing his first term.

Journal of Tax Administration

The latest edition of the Journal of Tax Administration (Volume 4, Issue 1) is available on our [JOTA website](#), along with previous issues.

A special issue: The Tax Profession in the Spotlight, is now open for submissions, closing on 30 November 2018. Published issues of the journal, together with submission information, are available at the JOTA website. Submissions should be sent to jota@exeter.ac.uk.

You can also stay up to date with the latest news, events and calls for papers by:

- following us on Twitter ([@JOTAJournal](#)) or
- subscribing to our [mailing list](#)

Featured research projects

Tax Compliance and Social Networks

Duccio Gamannossi degli'Innocenti (Postdoctoral Research Associate at TARC, University of Exeter), and Matthew Rablen (Reader in Economics, University of Sheffield), are currently investigating how social relations impact on tax compliance behaviour.

The aim of the research is to estimate the improvements in audit targeting that may be achieved by exploiting information about taxpayers' social networks, in addition to the information collected on taxpayers through the tax return.

The results show that both an increase of collected revenues (+6%) and an improvement in audit targeting (+10%) may be attained.

The research is available as a [TARC discussion paper](#) (on tax avoidance) and as a [working paper](#) (on tax evasion).

Activities

Publications

Christos Kotsogiannis (with Ana Cinta G Cabral, and Gareth Myles)

["Self employment income gap in Great Britain: how much and who?"](#), forthcoming, CESifo Economic Studies

Lynne Oats (with Diana Onu and Erich Kirchler)

["The dynamics of internalised and extrinsic motivation in the ethical decision making of small business owners"](#), in press, Applied Psychology: An International Review

(with Carlene Wynter)

["Don't worry, we're not after you? Anancy culture and tax enforcement"](#), in press, Critical Perspectives on Accounting

Antoine Malezieux

["A practical guide to setting up your tax evasion game"](#), Journal of Tax Administration

Miguel Fonseca (with Kim Peters)

["Will any gossip do? Gossip does not need to be perfectly accurate to promote trust"](#), Games and Economic Behaviour

John D'Attoma

["More bang for your buck: tax compliance in the United States and Italy"](#), in press, Journal of Public Policy

["What explains the north-south gap in Italian tax compliance? An experimental analysis"](#), Acta Politica

Yige Zu

["VAT/GST Thresholds and Small Businesses: Where to Draw the Line?"](#), Canadian Tax Journal

Conference presentations

TARC was well represented at the recent **TRN conference** held in Birmingham, with Lynne Oats participating in a Panel Discussion, John D'Attoma presenting "A Holistic Approach to Studying Budget Preference", and Duccio Degl'Innocenti Gamannossi presenting "Tax Evasion on a Social Network". A number of TARC Fellows also attended.

Lynne was a panellist at the **3rd International Conference on Taxpayer Rights**, held in Amsterdam in May. You can watch her session "Trust and Time: Lessons from Cooperative Compliance" [here](#).

Lynne also presented at the Global Tax Policy Centre's **Co-operative Compliance and International Compliance Assurance Program** in Vienna in July, and at the **Cambridge Centre for Tax Law Conference** in April with John D'Attoma.

Christos Kotsogiannis co-hosted and address the **Strategic Dialogue of the 28 Heads of EU Tax Administrations** in June, participated in the **TADAT International Seminar** as a panellist later that month, and addressed the **Welsh Government** in July.

Christos has been invited by CESifo to organise an international conference "**New Perspectives on Tax Administration Research**" in Munich in November.

TARC "Brown Bag" Seminars

TARC Internal Seminars are organised by Duccio Gamannossi Degl'Innocenti and Antoine Malezieux. These lunchtime sessions feature presentations by PhD students, Postdoctoral Research Associates, and visitors.

The new season of Seminars kicks off on 4 October, with Antoine Malezieux presenting his working paper "40 years of Tax Evasion games: a Meta-Analysis" (written with Jim Alm).

TARC 6th Annual conference

TARC held its [6th Annual Conference](#) in April, with Brian Erard, TARC International Fellow, delivering the [keynote lecture](#) ("Ghosts in the Tax Machinery").



A wide variety of studies at various stages of completion were presented. The Conference brought together a lively set of presenters and audience and diverse set of research studies. The disciplinary mix has become a hallmark of the TARC programme and the conference provides a venue for stimulating debate from different perspectives about the ways in which our tax systems are administered now, and could be in the future. For an overview of the papers, see [Journal of Tax Administration](#), Volume 4, Issue 2 (forthcoming).

Visitors

We recognise the importance of international linking and aim to be a focal point for the global community of tax administration researchers, experts, and practitioners.

TARC has an active Visitor Programme, enabling Fellows, practitioners and policy-makers to spend time working within the Centre.

Current and upcoming visitors

Dr Rodrigo Ormeno Perez, University of Chile
 Trang Nguyen, Universitat Autònoma de Barcelona
 Ying He, Renmin University of China
 Professor Laetitia Mulder, University of Groningen
 Professor Konstantinos Serfes, Drexel University
 Professor Alessandro Santoro, Università di Milano-Bicocca
 Professor Dirk Kiesewetter, University of Würzburg
 Professor Binh Tran-Nam, University of New South Wales
 Professor Adrian Sawyer, University of Canterbury

If you would like to visit TARC, please email us at tarc@exeter.ac.uk.

International networking

Institute of Quantitative and Technical Economics (IQTE)

Earlier this year a group of TARC academics travelled Beijing to visit our partners at the Institute of Quantitative and Technical Economics (IQTE) at the Chinese Academy of Social Sciences (CASS), and a second visit is planned in January 2019 for further collaboration.



You can read more about TARC's partnership with IQTE on our [website](#).

Victoria University of Wellington

A group of tax researchers will be visiting Victoria University of Wellington in December as part of an international networking programme designed to improve collaboration and knowledge exchange, funded by the ESRC. A second series of activities will be held in the UK in March 2019.

Dates for your diary

7th Annual TARC Conference - 11 and 12 April 2019

University of Exeter Business School.

Call for papers: those wishing to submit a paper should email an abstract of no more than 500 words, along with their contact details and institutional affiliation, by the close of business Friday 18 January 2019 to tarc@exeter.ac.uk



The final programme will be announced by mid-February 2019. Full papers will be required by Friday 22nd March 2019.

General information

To keep up with the latest news from TARC please email our mailing list at tarc@exeter.ac.uk to subscribe to our email newsletter, or visit tarc.exeter.ac.uk for more information.

