



Tax Administration
Research Centre

Tax Administration Research Centre's 5th Annual Workshop

University of Exeter Business School

Wednesday 26 April & Thursday 27 April 2017

Wednesday 26 th April 2017			
Time	Item		
08.40 – 09.00	<i>Coach leaves Rougemont Hotel to take delegates to Business School</i>		
09.00 – 09.30	Registration Location: Xfi Atrium		
09.30 – 09.45	Opening Remarks Christos Kotsogiannis & Lynne Oats Location: Henderson Lecture Theatre		
09.45 – 10.30	Keynote Presentation Helmuth Cremer <i>Household Bargaining, Spouses' Consumption Patterns and the Design of Commodity Taxes</i> Location: Henderson Lecture Theatre		
10.30 – 11.00	Coffee Break Location: Xfi Atrium		
11.00 – 11.30	<table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> Abiodun Adegboye <i>Tax (Non)compliance and Nigeria's Informal Sector: Assessing the Response of Tax Agency of Subnational Governments</i> Location: Henderson LT </td> <td style="width: 50%; vertical-align: top;"> Luca Salvadori <i>The Determinants of Tax Enforcement Along Time: The Role of Central and Regional Tax Authorities</i> Location: Conference rooms 1 & 2 </td> </tr> </table>	Abiodun Adegboye <i>Tax (Non)compliance and Nigeria's Informal Sector: Assessing the Response of Tax Agency of Subnational Governments</i> Location: Henderson LT	Luca Salvadori <i>The Determinants of Tax Enforcement Along Time: The Role of Central and Regional Tax Authorities</i> Location: Conference rooms 1 & 2
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12.00 – 12.30	Amir Pichhadze <i>Legislative Authorization of Administrative Powers in Transfer Pricing: Addressing the Tensions with Contract Law</i> Location: Henderson LT		
12.30 – 13.30	Lunch Location: Xfi Atrium		
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15.00 – 15.30	Coffee break Location: Xfi Atrium	
15.30 – 16.00	Jane Frecknall-Hughes <i>Barriers to Tax Compliance: The Tax Problems Experienced by Older People</i> Location: Henderson LT	Mohd Rizal Palil <i>The Mediating Effect of Power and Trust in the Relationship between Procedural Justice and Tax Compliance.</i> Location: Conference rooms 1 & 2
16.00 – 16.30	Michelle Lyon Drumbl <i>Improving Tax Credits for the Working Poor</i> Location: Henderson LT	Henrik Andersson <i>When Nudge Comes to Shove - Soft vs Hard Incentives for Tax Compliance</i> Location: Conference rooms 1 & 2
16.30 – 17.15	Keynote Presentation Erich Kirchler <i>The Janus Face of Tax Audits: Effects of Audits on Tax Compliance</i> Location: Henderson Lecture Theatre	
17.15 – 18.15	Drinks Reception Location: Reed Hall	
18.15	Conference Dinner Location: Reed Hall	
20.15 (approx.)	Coach leaves Reed Hall to take delegates to the Rougemont Hotel.	
Thursday 27th April 2017		
08.20 – 09.00	Coach leaves Rougemont Hotel to take delegates to Business School	
09.00 – 09.45	Keynote Presentation George Pitsilis <i>Transformation of the Greek Tax Administration into an Independent Authority. Current reforms, challenges and modernisation reform of the Tax Administration on a long-term basis</i> Location: Henderson LT	
09.45 – 10.15	Antoine Malézieux <i>Tax Evasion under Oath</i> Location: Henderson LT	Guocheng Wang <i>Impacts of Biased Status Perceptions on Preference for Redistribution and Happiness</i> Location: Conference rooms 1 & 2
10.15 – 10.45	Duccio Gamannossi <i>Tax Avoidance on a Social Network</i> Location: Henderson LT	Mathias Sinning <i>Behavioral Insights and Business Taxation: Evidence from Two Randomized Controlled Trials</i> Location: Conference rooms 1 & 2
10.45 – 11.15	Coffee break Location: Xfi Atrium	
11.15 – 11.45	Izlawanie Muhammad <i>Resolving Audit Settlement Disputes: An Empirical Study of Factors Influencing Tax Auditors' Conciliatory Style</i> Location: Henderson LT	Matthias Kasper <i>Do Audits Deter Future Non-Compliance? Evidence on Self-Employed Taxpayers</i> Location: Conference rooms 1 & 2
11.45 – 12.15	Risa Pavia <i>Tax Evasion by Domestic and Multinational Portuguese Firms: A Bunching Analysis</i> Location: Henderson LT	Pawel Doligalski <i>Optimal Redistribution with a Shadow Economy</i> Location: Conference rooms 1 & 2
12.15 – 12.45	Maimbo Nyanga <i>TADAT: Strategic Objectives and Emerging Lessons from Completed Assessments to date</i> Location: Henderson LT	Cécile Bazart <i>Do People Contribute to Punish Evaders?</i> Location: Conference rooms 1 & 2
12.45 – 13.45	Lunch Location: Xfi Atrium	

13.45 – 14.30	Keynote Presentation Edward Troup Location: Henderson LT	
14.30 – 15.00	Kerrie Sadiq <i>Revenue Authority Tax Disclosures: Corporate Responses Through a Study of Impression Management Strategies Leading to Increased Voluntary Disclosure</i> Location: Henderson LT	Ben Lockwood <i>Malas Notches*</i> Location: Conference rooms 1 & 2
15.00 – 15.30	Coffee break Location: Xfi Atrium	
15.30 – 16.00	Jonathan Leigh Pemberton <i>Different Treatment, Same Outcome: Reconciling Cooperative Compliance with the Principle of Legal Equality</i> Location: Henderson LT	
16.00 – 16.30	Dennis De Widt <i>Cooperative Compliance: Tax Administration and Taxpayers Working Together?</i> Location: Henderson LT	Norman Gemmell <i>The Effects of Penalty Information on Tax Compliance: Evidence from a New Zealand Field Experiment</i> Location: Conference rooms 1 & 2
16.30 – 17.00	Wangui Mwaniki <i>"Unlocking" Taxes in Dispute through Alternative Dispute Resolution: An Assessment of Kenya Revenue Authority's ADR Framework</i> Location: Henderson LT	Thierry Blayac <i>Tax Compliance Costs and Reforms of the French Tax System: A Move Toward Education or Simplification?</i> Location: Conference rooms 1 & 2
17.00 – 17.10	<i>Closing remarks</i>	
17.15	<i>Coach leaves Business School to take delegates to St David's Station and then on to the Rougemont Hotel.</i>	

Registration

Registration will take place on the at the entrance to the Xfi building, on the ground floor, where you will be provided with your badge and workshop pack.

Venue

The workshop will take place in the XFI building. Keynote sessions will be held in the Henderson lecture theatre. Parallel sessions will take place in the Henderson lecture theatre and conference rooms 1 & 2.

Wi-Fi

Internet access will be available to participants. To access the university Wi-Fi, please connect to the 'UoE_Guest' connection. Once you have connected to UoE_Guest, depending on your device, you may be automatically redirected to the login page. 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. If all the details are correct, click "Log In". You will now be given a 10 minute grace period in which to complete the rest of the registration process.

Lunch and Refreshments

These will be served in the XFI Atrium.