

Tax Administration Research Centre’s 5th Annual Workshop

University of Exeter Business School

Wednesday 26 April & Thursday 27 April 2017

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| Wednesday 26th April 2017 |
| **Time** | **Item** |
| 08.40 – 09.00 | *Coach leaves Rougemont Hotel to take delegates to Business School* |
| 09.00 – 09.30 | RegistrationLocation: Xfi Atrium |
| 09.30 – 09.45 | Opening RemarksChristos Kotsogiannis & Lynne OatsLocation: Henderson Lecture Theatre |
| 09.45 – 10.30 | **Keynote Presentation**Helmuth Cremer*Household Bargaining, Spouses’ Consumption Patterns and the Design of Commodity Taxes*Location: Henderson Lecture Theatre |
| 10.30 – 11.00 | Coffee BreakLocation: Xfi Atrium |
| 11.00– 11.30 | Abiodun Adegboye*Tax (Non)compliance and Nigeria's Informal Sector: Assessing the Response of Tax Agency of Subnational Governments*Location: Henderson LT | Luca Salvadori *The Determinants of Tax Enforcement Along Time: The Role of Central and Regional Tax Authorities*Location: Conference rooms 1 & 2 |
| 11.30 – 12.00 | Alice Guimarães*Fiscal Decentralization in Developing Countries: The Cases of Nigeria and South Africa*Location: Henderson LT | Daniele de Carolis*A New Approach to International Taxation Dispute Resolution Process (ITDRP)*Location: Conference rooms 1 & 2 |
| 12.00 – 12.30 | Kristin Hickman*Rediscovering the Lost Anti-Injunction Act*Location: Henderson LT |
| 12.30 – 13.30 | LunchLocation: Xfi Atrium |
| 13.30 – 14.00 | Mohammed Abdullahi Umar*Tax Noncompliance and Audit Effectiveness in Developing Countries: A System Theory Approach*Location: Henderson LT | Amir Pichhadze*Legislative Authorization of Administrative Powers in Transfer Pricing: Addressing the Tensions with Contract Law*Location: Conference rooms 1 & 2 |
| 14.00 – 14.30 | Arifin Rosid*Perceptions of Corruption and Intentional Non-Compliance Behaviour: Policy Implications for Developing Countries*Location: Henderson LT | Stephen Daly*Holding HMRC to Account Through the Tribunals*Location: Conference rooms 1 & 2 |
| 14.30 – 15.00 | Mustapha Ndajiwo*SWOT Analysis: A Case of a Sub-National Tax Authority*Location: Henderson LT | Dominic de Cogan*The Story of the Fleet Street Casuals*Location: Conference rooms 1 & 2 |
| 15.00 – 15.30  | Coffee breakLocation: Xfi Atrium |
| 15.30 – 16.00 | Jane Frecknall-Hughes *Barriers to Tax Compliance: The Tax Problems Experienced by Older People*Location: Henderson LT | Mohd Rizal Palil*The Mediating Effect of Power and Trust in the Relationship between Procedural Justice and Tax Compliance.*Location: Conference rooms 1 & 2 |
| 16.00 – 16.30 | Michelle Lyon Drumbl*Improving Tax Credits for the Working Poor*Location: Henderson LT | Henrik Andersson*When Nudge Comes to Shove - Soft vs Hard Incentives for Tax Compliance*Location: Conference rooms 1 & 2 |
| 16.30 – 17.15 | **Keynote Presentation**Erich Kirchler*The Janus Face of Tax Audits: Effects of Audits on Tax Compliance*Location: Henderson Lecture Theatre |
| 17.15 – 18.15 | Drinks ReceptionLocation: Reed Hall |
| 18.15 | Conference DinnerLocation: 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 – 09.30 | Maimbo Nyanga*TADAT: Strategic Objectives and Emerging Lessons from Completed Assessments to date*Location: Henderson LT |
| 09.30 – 10.00 | Antoine Malézieux*Tax Evasion under Oath*Location: Henderson LT | Guocheng Wang*Impacts of Biased Status Perceptions on Preference for Redistribution and Happiness*Location: Conference rooms 1 & 2 |
| 10.00 – 10.30 | Duccio Gamannossi *Tax Avoidance on a Social Network*Location: Henderson LT | Mathias Sinning*Behavioral Insights and Business Taxation:**Evidence from Two Randomized Controlled Trials*Location: Conference rooms 1 & 2 |
| 10.30 – 11.00 | Coffee breakLocation: Xfi Atrium |
| 11.00 – 11.30 | Izlawanie Muhammad *Resolving Audit Settlement Disputes: An Empirical Study of Factors Influencing Tax Auditors’ Conciliatory Style*Location: Henderson LT | Matthias Kasper*Do Audits Deter Future Non-Compliance? Evidence on Self-Employed Taxpayers*Location: Conference rooms 1 & 2 |
| 11.30 – 12.00 | Risa Pavia*Tax Evasion by Domestic and Multinational Portuguese Firms: A Bunching Analysis*Location: Henderson LT | Pawel Doligalski *Optimal Redistribution with a Shadow Economy*Location: Conference rooms 1 & 2 |
| 12.00 – 12.30 | Cécile Bazart*Do People Contribute to Punish Evaders?*Location: Henderson LT |
| 12.30 – 13.30 | LunchLocation: Xfi Atrium |
| 13.30 – 14.00 | Ben Lockwood*Malas Notches\**Location: Henderson LT |
| 14.00 – 14.30 | Kerrie Sadiq*Revenue Authority Tax Disclosures: Corporate Reponses Through a Study of Impression Management Strategies Leading to Increased Voluntary Disclosure*Location: Henderson LT | Wangui Mwaniki*"Unlocking” Taxes in Dispute through Alternative Dispute Resolution: An Assessment of Kenya Revenue Authority’s ADR Framework*Location: Conference rooms 1 & 2 |
| 14.30 – 15.00 | Coffee breakLocation: Xfi Atrium |
| 15.00 – 15.30 |  Jonathan Leigh Pemberton*Different Treatment, Same Outcome: Reconciling Cooperative Compliance with the Principle of Legal Equality*Location: Henderson LT | Norman Gemmell*The Effects of Penalty Information on Tax Compliance: Evidence from a New Zealand Field Experiment*Location: Conference rooms 1 & 2 |
| 15.30 – 16.00 | Dennis De Widt*Cooperative Compliance: Tax Administration and Taxpayers Working Together?*Location: Henderson LT | Thierry Blayac*Tax Compliance Costs and Reforms of the French Tax System: A Move Toward Education or Simplification?*Location: Conference rooms 1 & 2 |
| 16.00 – 16.15 | *Closing remarks*Location: Henderson LT |
| 16.30 | *Coach leaves Business School to take delegates to St David’s Station and then on to the Rougemont Hotel.* |

**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. Depending on your device, you may be automatically redirected to the login page, but 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. To confirm your connection, log in to your email account and confirm your registration. To complete the registration process, open your web browser and click “Log In”.

**Lunch and Refreshments**

These will be served in the XFI Atrium.