

## Tax Administration Research Centre's 4<sup>th</sup> Annual Workshop

Thursday 21<sup>st</sup> & Friday 22<sup>nd</sup> April 2016

University of Exeter

Thursday 21 <sup>st</sup> April 2016			
Time	Item		
08.40 – 09.00	<i>Coach leaves Jurys Inn to take delegates to Business School</i>		
09.00 – 09.30	Registration		
09.30 – 09.45	<u>Opening Remarks</u> Gareth Myles		
09.45 – 10.45	<u>Keynote Presentation</u> Nina Olson <i>Title tbc</i> <b>Location: Matrix lecture theatre, Building One</b>		
10.45 – 11.15	Coffee Break <b>Location: Outside Matrix lecture theatre, Building One</b>		
11.15– 11.50	Carlos Scartascini <i>Do rewards work to maintain and increase tax compliance? Evidence from the randomization of public goods</i> <b>Location: Matrix lecture theatre, Building One</b>		
11.50 – 12.25	Marco Greggi <i>And Yet It Moves</i> <b>Location: Matrix lecture theatre, Building One</b>		
12.25 – 13.25	Lunch <b>Location: Outside Matrix lecture theatre, Building One</b>		
13.25 – 13.50	<table border="0"> <tr> <td>Monia Noam <i>EU BEPS Directive from a non-cooperative game perspective, are EU member states moving towards a Nash equilibrium?</i> <b>Location: Constantine Leventis, 2<sup>nd</sup> floor Building One</b></td> <td>Abu Tariq <i>A legal analysis on transfer pricing taxation law in Malaysia</i> <b>Location: Pearson, 2<sup>nd</sup> floor, Building One</b></td> </tr> </table>	Monia Noam <i>EU BEPS Directive from a non-cooperative game perspective, are EU member states moving towards a Nash equilibrium?</i> <b>Location: Constantine Leventis, 2<sup>nd</sup> floor Building One</b>	Abu Tariq <i>A legal analysis on transfer pricing taxation law in Malaysia</i> <b>Location: Pearson, 2<sup>nd</sup> floor, Building One</b>
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14.40 – 15.10	Coffee break <b>Location: Outside Matrix lecture theatre, 1<sup>st</sup> floor, Building One</b>		
15.10 – 15.45	Alessandro Santoro <i>What is the impact of audits on taxpayers' compliance? Evidence from Italy</i> <b>Location: Matrix lecture theatre, Building One</b>		

15.45 – 16.20	Unal Zenginobuz <i>Tax morale in Turkey: evidence from a nationwide survey</i> <b>Location: Matrix lecture theatre, Building One</b>
16.20 – 16.30	Break
16.30 – 17.30	<u>Keynote Presentation</u> James Alm <i>Whither the tax gap?</i> <b>Location: Matrix lecture theatre, Building One</b>
17.30 – 18.15	Drinks Reception <b>Location: Reed Hall</b>
18.15	Conference Dinner <b>Location: Reed Hall</b>
20.30 (approx.)	<i>Coach leaves Reed Hall to take delegates to the Jurys Inn</i>

Friday 22 <sup>nd</sup> April 2016	
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09.00 – 09.30	<i>Coach leaves Jurys Inn to take delegates to Business School</i>
09.30 – 11.15	Devolution Special Session Chair: Thomas Nicholls Session 1: David Phillips Session 2: Julian Revell Session 3: Michael Smart Session 4: John Whiting <b>Location: Matrix lecture theatre, Building One</b>
11.15 – 11.45	Coffee break <b>Location: Outside Matrix lecture theatre, Building One</b>
11.45 – 12.10	Gerardine Doyle <i>Problematics of government: technologies for governing tax avoidance</i> <b>Location: Constantine Leventis, Building One</b>
	Cyril Chalendard <i>Use of internal information, external information acquisition and customs underreporting</i> <b>Location: Pearson, Building One</b>
12.10 – 12.35	Dennis De Widt <i>A European comparison of the regulation of tax advisory services: diverging systems, converging outcomes?</i> <b>Location: Constantine Leventis, Building One</b>
	Simona Gamba <i>Much ado about audits? Evidence from a natural experiment</i> <b>Location: Pearson, Building One</b>
12.35 – 13.00	May Hen <i>Sub-elites as fiduciary gatekeepers of global elites: a fiscal anthropology of the Cayman Islands and offshore financial industry</i> <b>Location: Constantine Leventis, Building One</b>
	Giulia Mascagni <i>Corporate effective tax rates in Ethiopia: Evidence from firm level data</i> <b>Location: Pearson, Building One</b>
13.00 – 14.00	Lunch <b>Location: Outside Matrix lecture theatre, Building One</b>
14.00 – 14.25	Jonathan Farrar <i>The effects of interpersonal fairness, informational fairness and delay on taxpayers' compliance intentions</i> <b>Location: Constantine Leventis, Building One</b>
	Lejila Lazovic <i>Tax policy reforms and tax administration in Bosnia and Herzegovina</i> <b>Location: Pearson, Building One</b>

14.25 – 14.50	Matthias Kasper <i>Puzzling tax law - Behavioral responses to complexity</i> <b>Location: Constantine Leventis, Building One</b>	Rasyidah Rosli <i>High net-worth individuals and tax malfeasance in Malaysia: evidence from tax audit</i> <b>Location: Pearson, Building One</b>
14.50 – 15.15	Nagel Hanskje <i>Promoting tax compliance by providing assistance at the start of a business: Results from a randomized controlled trial in The Netherlands</i> <b>Location: Constantine Leventis, Building One</b>	Jordi Sarda <i>Unemployment and the shadow economy</i> <b>Location: Pearson, Building One</b>
15.15 – 15.30	Coffee break <b>Location: Outside Matrix lecture theatre, Building One</b>	
15.30 – 16.05	Matthew Rablen <i>Incentivized tax disclosure schemes</i> <b>Location: Matrix lecture theatre, Building One</b>	
16.05 – 16.40	Norman Gemmell <i>Allowing for Income Effects in Estimates of the Elasticity of Taxable Income</i> <b>Location: Matrix lecture theatre, Building One</b>	
16.40 – 17.00	Closing remarks	