

Tax Research Network
2023 Annual Conference
Tuesday 5 to Thursday 7 September 2023



Tuesday 5 September 2023

8:30 – 9:00 Registration open

9:00 – 9:15 Welcome (LG19)

9:20 – 11:00 Parallel sessions

Parallel session 1 (G24)

Chair: Alex Brassey

Carla Edgley, 'Beliefs and attitudes to taxation – the attitudes of the press'

Fabian Homberg, Phyllis Alexander and Merima Balavac-Orlic, 'The influence of Personality Traits and Public Service Motivation on Tax Morale'

Lynda Burkinshaw and Jane Frecknall-Hughes, 'The Jurisprudence of Tax Law: Some First Considerations'

Douglas Bamford, 'Why and how do people disagree about taxation?'

Parallel Session 2 (LG19)

Chair: May Hen-Smith

Yvette Lind, 'Blurring the Separation of powers – a legal and political study of the phenomenon of tax administrations moving from the executive branch towards the legislative branch'.

João André Araújo Marques, Gerda Vervecken and Ana Helena Tavares, 'Challenges to Disable the Tax Enablers'

Edidiong Basse and Emer Mulligan, 'Towards a Theory and Model of Tax Administration: Finding a Truce between the Epistemic Colonists, Pragmatic Localists and Administrative Internationalists'

John Bevacqua and Amna Tariq Shah, 'Deterring Tax Evasion Through Mandatory Public Corporate Tax Transparency – "Naming and Shaming" Risks and Implications'

Parallel Session 3 (B16)

Chair: Guy Mulley

Marco Greggi and Anna Miotto 'Greenhouse Gas emission and Green Houses: the quest for a sustainable EU Tax Policy for Households'

Penelope Tuck, John Snape and Rodrigo Ormeño Perez, 'The changing nature of environmental taxes: the development of Landfill tax'

Vasiliki Koukouloti, 'Sustainability reporting and corporate taxation '

Hans Gribnau, 'Sustainable Tax Governance'

11:00 – 11:20 Break

11:20 – 13:00 Parallel sessions

Parallel Session 1 (G24)

Chair: Stephen Daly

Rodney Brown, Bjorn Jorgensen and Kerrie Sadiq, 'Toward a new tax reality: An empirical examination of formulary apportionment using public country-by-country reports'

Swati Verma, 'Transfer Pricing Audit of Services and Intangibles : A Review of Practical Challenges and Tax Disputes in India'

Ajay Kumar, 'Fiscal Jurisdiction: Everything not forbidden is allowed – Since When?'

Pavlo Selezen, 'Practice of interpretative Mutual Agreement Procedure under the Double Taxation Treaties of Ukraine'

Parallel Session 2 (LG19)

Chair: Penelope Tuck

Carolin Richrath, 'Unwritten General Anti-Avoidance Rules and Their Role in Combating Tax Abuse'

Iva Guterres, 'The Spread of GAAR(s) – A (in) successful process'

Carlene Wynter, 'I will not touch it with a long stick! The forfeiture rule and tax enforcement in Jamaica'

Markus Diller, 'The Epidemiology of Tax Avoidance Narratives'

Parallel Session 3 (B16)

Chair: Stefanie Geringer

Mahmoud Abdellatif and Binh Tran-Nam, 'Assessing the impact of VAT/ GST on sustainability of government revenue: comparative analysis of Australia and GCC countries'

Michael Blackwell, 'Principles of VAT: the ghosts of reasoning past, present and yet to come...'

Michał Chodorowski, '(Re)Evaluating VAT in the Digital Age Reform Package from the Perspective of Fiscal Federalism – Has the Harmonisation Train Left Its Tracks?'

Michelle Andrea Markham, 'Streamlining the Mutual Agreement Procedure to ensure the efficient and effective resolution of tax treaty disputes'

13:00 – 14:00 Lunch

14:00 – 15:40 Parallel sessions

Parallel Session 1 (G24)

Chair: Elaine Doyle

Sarajuddin Isar, 'Negotiating taxes and allocating rents: a

Parallel Session 2 (LG19)

Chair: Yvette Lind

Alex Zhang, 'Fiscal Citizenship and Taxpayer Privacy'

Parallel Session 3 (B16)

Chair: Hans Gribnau

Maximilien Zahnd, 'Remote Yet Colonized: Rurality,

political economy analysis of taxation in Afghanistan'

Swapna Verma, 'Australia's backpacker tax: A problem child in Australia's residence-based taxation system'

Mohammed Abdullahi Umar, Ummulkhayr Adamu and Abba Yau, 'What determines attitude towards tax compliance in an introductory tax regime? Lessons from the United Arab Emirates'

Abiodun Adegboye, 'Understanding the Tax Compliance Attitude in West Africa: Evidence from Senegal

Amanda Parsons, 'Taxing Taxonomies'

Amy Lawton, 'Labelling "taxes": internalising tax word aversion'

Amanda Heeney, 'Tax Literacy: A study into the tax literacy of MSE owners in Ireland'

Indigeneity, and the Evolving Functions of the Alaska Net Income Tax, 1949 – 1980'

David Massey, 'A Virtual Tax Museum – philately as tax research'

Fernando Javier Loayza Jordán and Hima Trisha Mohan, 'The Fiscal Sociology of India's Independence'

Justine Riccomini and Jane Frecknall-Hughes, 'Scottish Independence: Taxation Considerations'

15:40 – 16:00 Break

16:00 – 17:30 Keynote (LG19)

18:30 Reception (Clare College)

19:30 Conference Dinner (Clare College)

Wednesday 6 September 2023

9:20 – 11:00 Parallel sessions

Parallel Session 1 (G24)

Chair: Alex Brassey

Alice Pirlot, 'Tax Law Scholarship: Introspection and Typology'

Srishti Singh, 'The Interlinking between Taxation and Free Speech in India: The World's largest democracy'

Henry Ordower, 'Taxation as Hybrid Law: Civil/Common Law Convergence'

Ira Lindsay, 'Taxation and Cooperation'

Parallel Session 2 (LG19)

Chair: May Hen-Smith

Monique Malan, 'The De Minimis Exclusions in the ATAD's CFC Rules'

Jeroen Lammers and Tarcísio Diniz Magalhães, 'Improving Tax Treaties by Allowing Limited Double Taxation of Business Income'

Evidence James, 'Reformulating the concept of Permanent Establishment under the Digital Economy from a Zimbabwean and South African Context – Emergence of Virtual/Digital Permanent Establishment'

Parallel Session 3 (B16)

Chair: Kui Li

Angelika Mohr, 'The Application of Automated Risk Management Systems in Tax Administration and the Taxpayer's Right to Equal Treatment'

Stephanie Hunter McMahon, 'The Rule of Law Must Be Administered'

Till-Arne Hahn, Dirk Kiesewetter and Josef Wunderlich, 'The role of tax advisors: Enforcer, exploiter, or educator?'

Alison Lui and Umut Turksen, 'Prioritising prevention of fiscal corruption in the UK: A critique of corporate criminal liability in practice'

11:00 – 11:20 Break

11:20 – 13:00 Parallel sessions

Parallel Session 1 (G24)

Chair: Ira Lindsay

Tamir Shanan and Doron Narotzki, 'A new governance framework in cross-border tax policymaking'

Khodani Sengwane, 'Effectiveness and suitability of Pillar One in addressing jurisdiction to tax challenges'

Parallel Session 2 (LG19)

Chair: Jane Frecknall-Hughes

Umut Turksen and Adam Abukari, 'Unified Tax Crime Definition in EU: Implications for Enforcement and Compliance'

Jawad Harb, Siddhi Pittayachawan and Elizabeth Morton, 'The impact of

Parallel Session 3 (B16)

Chair: Adrian Sawyer

Jonathan Farrar and Harjot Mehmi, 'Fairness bias in judicial decision making? Evidence from tax law'

Michael Hatfield, 'Safeguarding Taxpayer Data'

posed by the digital economy: An African developing country perspective'

Bret Wells, 'The Enigma of BEPS, the United States, and Global Tax Cooperation?'

Darien Shanske and David Gamage, 'Taxpayer Mobility and the Goal of Inclusive Prosperity'

technological advancements on taxpayers' compliance behaviour in Australia'

Tomo Kudrich, 'The potential impact of participatory budgeting on tax compliance in Australia.'

Brendan McCarthy, Elaine Doyle, Joan Ballantine and Michelle O'Sullivan, 'Voice and the Tax Practitioner: The Rhetoric and the Reality of Employee Voice in Big 4 Accounting Firms'

Israel Klein, 'Unsustainable, yet unenforceable, tax reporting'

13:00 – 14:00 Lunch

14:00 – 15:40 Parallel sessions

Parallel Session 1 (G24)

Chair: Amy Lawton

Alessia Tomo, 'The involvement of digital platforms as private third parties in the direct taxation process: lights and shadows'

Noam Noked, 'Tax Transparency for Crypto Assets: A Critical Assessment of the OECD's Crypto-Asset Reporting Framework'

Emmanuelle Deglaire, 'TaxTech – Digital Maturity of French Companies' Tax Department'

Young Ran (Christine) Kim, 'Taxing the metaverse'

Parallel Session 2 (LG19)

Chair: Dominic de Cogan

Dionysios Pelekis, 'The Ever-Expanding Notion of Fiscal Subsidies: An Analysis of the Notion of Tax Specificity in EU and UK Law'

Adrian Sawyer, 'Whither tax simplification – the UK in a post-OTS world'

Fernando Siahaan, 'The Timeliness of CIT Payment'

Parallel Session 3 (B16)

Chair: Michael Blackwell

Nora Schreier and Anna Anderwald, 'VAT: source of tax revenue and imprecise policy instrument
Legal consequences for pursuing policy objectives in VAT'

Stefanie Geringer, 'VAT as a policy tool to prevent, mitigate and overcome the negative economic and social effects of short-term crises'

Vincent Ooi, 'Crypto Assets and Risks to the Tax Base'

15:40 – 16:00 Break

16:00 – 17:30 Keynote (LG19)

Thursday 7 September 2023 (Education Day)

8:30 – 9:00 Registration open

9:00 – 10:30 Session 1 (LG19): **Creating a pedagogical impact within tax education** (Nicky Thomas, Terry Filer and Anne van de Vijver)

This session will identify the key themes identified in TRN's inaugural Tax Academics Creative workshop and will explore how tax academics can support each other to develop ideas and practice ... developing a community of support leading to more pedagogical tax education publishing.

10:30 – 10:45 Break

10:45 – 12:00 Session 2 (LG19): **Panel session**

Chair: Kevin Holland

Marina Bornman and Julia Soobramoney, 'The role of attention and confidence in student motivation when studying tax'

Nellie Munin and Yael Efron, 'Sweet Surrender? Role Playing Tax on Sugar Sweetened Beverages'

Terry Filer, 'Is Choice Desirable in Tax Education?'

12:00 – 13:00 Lunch

13:00 – 14:15 Session 3 (LG19): **Panel session**

Chair: John Hasseldine

Muhammad Khawar, 'Assessing the Relevance of Foreign Tax and Law Modules in GCC Universities: Perspectives of Students, Graduates, and Employers'

Diane Kemker, 'The Rhetoric of Race and Poverty in U.S. Tax Law Casebooks'

Christine Tjen, Zubir Azhar and Yulianti Abbas, 'Tax Education Program in Indonesia: A Comparative Case Study of Tax Awareness Inclusion Program in Two Universities'

14:15 – 14:30 Break

Session 4 (LG19): **Interactive session**

14:30 – 15:15 Exploring SDG coverage in tax courses – A carbon tax game (Mayya Konovalova and Andy Lymer). Come prepared to talk about how you are feature SDGs in your tax courses!

15:15 – 16:00 Developing more effective feedback in tax education (Rex Obeng, and Andy Lymer)

16:00 Close

Useful information

Registration

Registration will take place in the atrium at the entrance of the Faculty of Law.

Location

The conference will take place in the Law Faculty at the University of Cambridge. Directions to the Faculty can be found at <https://www.law.cam.ac.uk/about-faculty/how-find-us>. Plenary sessions will be held in room LG19 (Lower Ground, one floor beneath reception, through a set of double doors) and panel sessions will also be held in rooms G24 (Ground floor, down the corridor to the right of reception) and B16 (Basement, two floors beneath reception). Registration, teas, coffees and lunches will be available in the main atrium areas of the Law Faculty.

Dinner

For those who have signed up to the conference dinner on Tuesday 5 September, it will be held in the Great Hall of Clare College, directions to which can be found here: <https://www.clare.cam.ac.uk/visit-clare>. More precise details of times will be provided in due course.

Online participation

The conference proceedings will be streamed in all three meetings using Microsoft Teams and login details will be provided to those who have registered for online access. As mentioned previously, we cannot guarantee that the experience will be as seamless as attending in person, but we have assigned all online talks to room G24 which is the best equipped for hybrid meetings.

Refreshment breaks and cafés

There are toilet facilities on each floor of the Faculty of Law, on the ground floor of the neighbouring Alison Richard Building and in the basement of the Faculty of History. We will provide refreshments during breaks, but there are also several close to the Faculty Building, including the ARC Café in the Alison Richard Building, Harvey's Coffee House in Harvey Court and Iris Café in Newnham College.

Presentation timings

If you are presenting, please note that the time allotted for each talk, inclusive of discussion, is 25 minutes. Chairs will be instructed to apply time-limits strictly in order to spare delegates from going hungry at breaktimes.

Research posters

There will be several research posters dotted around the main atriums of the Faculty. Please feel free to have a look at these posters and discuss the work with the poster presenters during breaks in the conference.

Paper bank

Papers provided to us will be made available on a paper bank, details of which will be distributed in due course.

Wifi

Instructions can be found at <https://help.uis.cam.ac.uk/service/wifi/connect-to-uniofcam-guest>.