

Wednesday 5 September		
10-11am	Registration	
11-11.15am	Welcome	
11.15-noon	Stewart Karlinsky and Hughlene Burton Large and Mid-Sized Business Tax Professionals Perception of the Tax Law's Complexity Phase II: The Case of Corporate Tax Directors and Outside Advisers	Marco Gregg Germans (and Brits) do it better ? Understanding Rubik agreements and the consequences on EU Law
Noon-12.45	Malcolm James Once more down the rabbit hole – UK Uncut, Goldman Sachs and the challenge to administrative discretion	Aleksandra Bal Tax implications of cloud computing
12.45-1.45pm	Lunch	
1.45-2.30pm	Michael Walpole and David Salter Who guards the guards? Regulation of the tax profession in Australia and the United Kingdom	Ajay Kumar Why are Tax Havens crucial to make Tax Treaties Developmental?
2.30-3.15pm	Gerardine Doyle Technologies of tax avoidance: A governmentality perspective	Franklin Hundscheid Comparing transfer pricing for management control and tax purposes
3.15-3.45pm	Afternoon tea	
3.45-4.30	Tim Vollans Privacy and Disclosure in International Taxation – only just balanced?	Katrin Hohler The introduction of the exemption system for foreign profits and its effects on international M&A transactions – The United Kingdom regaining competitiveness?
4.30-5.15pm	Susan Griffin, Aileen Pierce and Karan Sonpar Competing Institutional Logics and the Erosion of Professional Autonomy – The Impact of Anti-Avoidance Tax Legislation on the Accounting Profession	Markus Diller Economic Analysis of Advance Tax Rulings

Thursday 6 September		
9-9.45am	Recep Yucedogru, Andrew Grainger and Andrew Lymer The influence of religiosity on tax compliance	John Taylor Archival research as an aid to the interpretation of tax legislation
9.45-10.30am	Margaret McKerchar, Kim Bloomquist and Jeff Pope Indicators of tax morale: an empirical analysis	Kevin Holland The ability of equity markets to interpret tax legislation and assess its effects on individual companies
10.30-11am	Morning coffee	
11-11.45am	Suhaila Abdul Hamid A qualitative approach in understanding ethics and tax compliance in Malaysia and New Zealand from the viewpoint of tax professionals	Special presentation by ICAEW
11.45-12.30pm	Lisa Marriott Does crime pay? A trans-Tasman comparison of penalties for serious tax offences	Jason Kerr Modernising the administration of the personal tax system: what next for HMRC?
12.30-1.30pm	Lunch	
1.30-2.15pm	Theuns Steyn Developing a conceptual framework for evaluating the tax burden of individual taxpayers in South Africa	Binh Tran-Nam and Margaret Mckerchar A study of regulation of services offered by tax intermediaries in selected OECD countries
2.15-3pm	Erich Kirchler “How can I help you?” Perceived service orientation of tax authorities and tax compliance	Henk Vording, Hans Gribnau and Allard Lubbers Responsive tax legislation – the use of taxpayer feedback
3-3.30pm	Afternoon tea/wine reception hosted by Hart Publishing to launch the <i>World Journal of VAT/GST Law</i>	
3.30-4.15pm	Karen Boll Dodgy Car Dealings: Accounting for Illicit Activities and Shaping the Licit Economy	Elaine Doyle, Jane Frecknall-Hughes and Barbara Summers ‘Law and Order’ Moral Reasoning in Tax Practitioners
Guided walk in Roehampton Royal Park followed by the conference dinner		

Friday 7 September		
9-9.45am	Michael Godwin and Colin Lawson The life and death of Child Tax Credit and Working Tax Credit in the UK	Moseki Maleka Pay now, argue later: a socio-economic factor in South Africa?
9.45-10.30am	Sara Closs-Stacey Working tax credits and families	Puseletso Letete The impact of trade agreements on tax systems: A case study of the Southern African Development Community trade agreements
10.30-11.15am	Morning coffee and Funders' Forum	
11.15-noon	Special presentation by HMRC	Attiya Waris Planning the Future Progression of a Post-conflict Fiscal System: A comparative case study of Rwanda and Southern Sudan
Noon-12.45pm		Annet Oguttu Developing South Africa as a gateway for foreign investment in Africa: a critique of South Africa's headquarter company regime
12.45-1.30pm	Lunch	
1.30-2.15pm	Chris Evans, Ann Hansford, John Hasseldine, Philip Lignier, Sharon Smulders and Francois Vaillancourt The world is not so different after all: small business tax compliance costs and concessions – a comparative analysis across Australia, Canada, South Africa and the United Kingdom	
2.15-3pm	Closing plenary with a panel discussion led by Lynne Oats and Kevin Holland	