

# Tax Research Network Conference 2009



## A New Agenda for Tax?: Presenters

**Tony Anamourlis**, Latrobe University (Australia),

*Tax Avoidance, Part IVA, Tax havens and the relevance of tax information exchange agreements*

**Christine Breunung** and **Luise Hölscher**, Frankfurt School of Finance and Management (Germany)

*The influence of the restriction of interest deductibility upon corporate financial decisions – an empirical examination using business games*

**Elaine Doyle**, Jane Frecknall-Hughes and Barbara Summers, University of Limerick, (Eire)

*Cognitive Ethical Reasoning of Tax Practitioners: A Preliminary Investigation Using a Tax Specific Version of The DIT*

**Nataliya Frolova**, Kiev University (Ukraine)

*Effects of Capital Tax Competition in post-socialist countries: evidence from Ukraine*

**Andrew Gambier**, Institute of Chartered Accountants for England and Wales, (UK)

*Tax and accounting: where to next?*

**Helen Hodgson**, University of New South Wales (Australia)

*Applying Gender Equality to Tax Transfer Systems in Neoliberal States*

**Alistair Hodson**, University of Canterbury, (New Zealand)

*'Sticks and Stones' - The Social Cost of New Zealand's First Two Supreme Court Tax Avoidance Decisions : Is a Scheme Disclosure Provision the Way Forward for New Zealand?*

**Malcolm James**, UWIC (UK)

*Humpty Dumpty's Guide to tax law: Rules, principles and certainty in taxation*

**Marta Kluzek**, Poznan University of Economics, (Poland)

*Personal income tax in Poland – an attempt to evaluate existing tax rules*

**Angharad Miller** and **Allan Webster**, University of Bournemouth (UK)

*The Significance of Indirect Taxes in the Overall Effect of Taxation on Foreign Direct Investment: Evidence from the UK and USA*

**Emer Mulligan**, National University of Ireland, Galway; **Lynne Oats & Penelope Tuck**, University of Warwick, (UK)

*Meta risk management and tax administration*

**Rizal Palil** and **Andrew Lymer**, University of Birmingham, (UK)

*Tax knowledge and tax compliant behaviour in self assessment systems: what can we learn from the case of Malaysia?*

**Jeff Pope**, Curtin University (Australia)

*Australia's Carbon Emissions Trading Scheme: Estimated Operating Costs and Other Tax Policy Issues*

**Nor Shaipah Abdul Wahab** and **Kevin Holland**, University of Southampton, (UK)

*Tax Planning Activities: Effects of Shareholders' Valuation under Clean Surplus Accounting*

**Allister Young**, Brock University, Ontario (Canada)

*Politics over Policy: Tax-Assisted Savings in a Global Recession*