

DAY 1 – THURSDAY 6 SEPTEMBER

0900-0930	Registration and Tea/Coffee
0930–1030	<p>Session 1</p> <p>Welcome and Introduction</p> <ul style="list-style-type: none"> Jane Frecknall Hughes, University of Sheffield Management School, UK. TRN President and Conference Organiser. Keith Glaister, Dean, University of Sheffield Management School, UK. <p>Keynote Lecture</p> <ul style="list-style-type: none"> David Ulph, Head of School of Economics and Finance, St Andrews University, UK, and lately Director of Analysis at HM Revenue and Customs. Title to be announced.
1030–1100	Tea/Coffee
1100–1245	<p>Session 2 - Chaired by John Hasseldine</p> <ul style="list-style-type: none"> Paper 2 - Anuschka Bakker, IFBD, Amsterdam, The Netherlands. <i>"Corporate Governance and its Role in Tax"</i>. Paper 3 - Adrian Sawyer, University of Canterbury, New Zealand. <i>"Regulatory Impact Statements and Accountability: Recent Australasian Experience"</i>. Paper 4 – Cynthia Coleman and Barbara Mescher, University of Sydney, Australia. <i>"Tax Practitioners and Corporate Governance: The Role of Ethics in Taxation Advice to Directors"</i>.
1245–1400	Lunch
1400–1545	<p>Session 3, Chaired by (TBA)</p> <p>PhD Forum</p> <ul style="list-style-type: none"> Paper 5 - Elaine Doyle, University of Limerick, Ireland, Jane Frecknall Hughes and Keith Glaister, University of Sheffield Management School, UK. <i>"Equating Ethics and Risk Management in Taxation: Evidence from an Exploratory Study in Ireland and the UK"</i>. Paper 6 - Zaimah Zainol Ariffin and Lynn Hodgkinson, University of Wales at Bangor, UK. <i>"An Empirical Investigation of Factors Affecting Corporate Tax Avoidance Strategies for Public Listed Companies in Malaysia"</i>. Paper 7 - Ken Devos, Monash University, Australia. <i>"The Attitudes of Australian Personal Taxpayers Towards Tax Evasion and the Penalties for Tax Evasion – A Preliminary Study and Demographic Analysis"</i>.
1545–1615	Tea/Coffee

1615–1725	Session 4, Chaired by Andy Lymer <ul style="list-style-type: none"> • Paper 8 – Simon James and Alison Edwards, University of Exeter, UK. <i>“Optimum Tax Compliance Costs, Tax Simplification and Developing a Strategy for Tax Reform”</i>. • Paper 9 - Michelle Markham, Queensland University of Technology, Australia. <i>“Tax and Accountability: the Current Uncertainty of Mass Marketed Agribusiness Investment Schemes - Do they Constitute Tax Avoidance or Tax planning? Do Such Schemes Constitute ‘Carrying on a Business’ for Tax Purposes, or are they Merely a ‘Passive Investment’?”</i>.
1830	Coach departs Ranmoor Hall for Cutlers Hall for drinks reception and dinner
2330	Coach departs Cutlers Hall for Ranmoor Hall

DAY 2 – FRIDAY 7 SEPTEMBER

0900-0930	Arrival and Tea/Coffee for Delegates
0845-0930	Meeting for TRN Steering Committee Members
0930–1110	Session 5, Chaired by Simon James <ul style="list-style-type: none"> • Poster Presentations – Questions And Feedback Session • Short comfort break – 5-10 minutes • Paper 10 - Kevin Holland, University of Southampton, UK and John Hasseldine, University of Nottingham, UK. <i>“The Management of Tax Knowledge – Interim Findings”</i>. • Paper 11 - Rizak Palil and Andy Lymer, University of Birmingham, UK. <i>“The Importance of Tax Knowledge and its Impact on Compliance Behaviours in Self Assessment Systems”</i>.
1110–1130	Tea/Coffee
1130–1300	Session 6, Chaired by Kevin Holland <ul style="list-style-type: none"> • Paper 12 - John Taylor, University of New South Wales, Australia. <i>“An Analysis of Specific Anti-avoidance Provisions Triggered by the Occurrence of Non Arm’s Length Transactions in Australian Income Tax Law”</i>. • Paper 13 - David Dunbar, Victoria University of Wellington, New Zealand. <i>“The Case for a General Anti-avoidance Rule: Evidence from Recent Canadian and New Zealand Cases”</i>. • Paper 14 - Mark Burton, University of Canberra, Australia. <i>“Accountability and Democracy: A Comparative Study of the Legislative Processes in the United Kingdom and Australia”</i>.
1300–1400	Lunch

1400–1520	Session 7, Chaired by Lynne Oats <ul style="list-style-type: none"> • TRN Announcements • Paper 15 - Marco Gregg, University of Ferrara, Italy. <i>“Avoidance, Evasion and Abus de Droit: An (Also) Linguistic Issue Under EU Tax Law”</i>. • Paper 16 – Ann O’ Connell, University of Melbourne, Australia. <i>“Combatting Large-scale Tax Evasion – Recent Experience in Australia”</i>.
1520	Closing Remarks by Jane Frecknall Hughes, TRN President Tea/Coffee and Depart

POSTER SESSION PRESENTATIONS

- Caroline Fowler and Andrew Smith, Victoria University of Wellington, New Zealand. *“Can a Poll Tax Ever be Accepted? Evidence from Colonial New Zealand”*
- Michael Godwin and Colin Lawson, University of Bath, UK. *“The Working Tax Credit: A Critical Review of its Administration”*
- Alistair Hodson, University of Canterbury, New Zealand. *“Section 17: A Blunt but Fettered Instrument”*
- Sheila Killian, University of Limerick, Ireland, Jackie Arendse, University of the Witwatersrand, Johannesburg, South Africa and Stewart Karlinsky San José University, San José, USA. *“The Tax Burden on Small Business: A Two Country Comparison”*
- Tim Vollans, University of Coventry, UK. *“The New Appeals Tribunal”*