

TRN 2013 Accepted Papers

Phyllis Alexander & Mansi Ghodsi	An extension of a classic structural measure of vertical equity
Aleksandra Bal	Do virtual worlds generate taxable income
John Bevacaqua	From moral duty to legal rule - taxpayer rights to fairness in the UK & Australia
Lynda Burkinshaw and Jane Frecknall Hughes	Assessing the Legal status of HMRC guidance: Some first thoughts
Graeme Currie and Penelope Tuck	The dynamics of 'virtuous organizational identity: the case of regulating or enabling corporate tax avoidance
Sara Closs –Stacey	Tax credits: Does the HMRC increase the financial hardship of claimants?
Dominic de Cogan	The self-regulatory threat to UK tax democracy
Elaine Doyle	Enhancing Moral Reasoning in tax: an educational intervention
Chris Evans , Binh Tran-Nam & Phil Lignier	Personal Taxpayer Compliance Costs: Recent Evidence from Australia
Marco Greggi	An Euro model for a tobin tax? The (possible) impact of the new tax on the European Financial Market (and on the Non-EU investors).
Hans Gribnau	Tax planning: not by rules alone
Azime Adem Hassen	Analysis of Agricultural taxation in developing countries
E. Hofmann M. Hartner-Tiefenthaler, M Gangl & E. Kirchler	Coercive and Legitimate Power: Experimental Evidence for the impact on Tax Compliance.
Sally-Ann Joseph	Environmental Taxation - environmental action or revenue raising: where is the behavioural change?
Sarah-Kate Keogh & Anne Tynan	Tax Education: A study of civic responsibility among Irish children
Christoph Kogler Erich Kirchler, Larissa Batrancea & Ance Nichita	Trust and Power as main determinants of tax compliance: are the assumptions of the slippery slope framework valid all over the world?
Catriona Lavermicocca & Margaret Mc Kerchar	Tax risk Management and tax compliance behaviour: Findings from a study of large Australian Companies
Lisa Marriott	Tax Evasion and Optimal Punishment
Mirza Mohamed	Understanding Customs agents compliance behaviour towards import tax in Malaysia: A study inspired by theory of planned behaviour
Emer Mulligan, James Cunningham & James Gawley	Alignment of Tax planning functions and activities with corporate strategy
Letete Puseletse	The impact of trade agreements on tax systems: a case study of the Southern African Development Community trade agreements
Kerrie Sadiq	A Nations' role in addressing base erosion and profit shifting: Balancing sovereignty with international collaboration and coordination
Adrian Sawyer	Assessing the implications of the multilateral convention on mutual administrative assistance in tax matters and FACTA: An Australian perspective
C. John Taylor	An examination of some alternative approaches to cross border corporate-shareholder taxation for Australia
Nor Shaipah Abdul Wahab & Kevin Holland	Book-Tax Differences and their time series properties.
Michael Walpole	VAT compliance costs indicators
Neil Warren	A taxonomic framework for making sense of personal income tax deductions and their reform.
Stephen Whittington & John Prebble	Regulation of cross border arbitrage and the prisoner's dilemma: a law and economics approach
Recep Yucedogru	Understanding effects of tax morale on tax compliance: evidence from SME survey