



May 2019

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Please send any notices for the June Newsletter to diamassey@uclan.ac.uk by Wednesday 12 June

TRN Annual Conference – University of Central Lancashire (UCLan), Preston, 9-11 September 2019

Thank you to our sponsors



Thank you to the Chartered Institute of Taxation and to the ICAEW Charitable Trusts who have generously sponsored the conference. We have been able to provide support to the presenters of 50 papers, including a dozen PhD students.



Conference themes

We are pleased to have received abstracts covering the full range of tax research across disciplines.

Two particular themes have emerged from the papers submitted:

- BEPS Actions and the taxation of large corporates
- Devolution and localization of taxes

We plan to stream these papers and we are in the process of securing keynote speakers to complement these presentations.

Education Day – Wednesday 11 September

Details of the programme for the Education Day will be available next month.

In addition to papers from members sharing their practice, we will be exploring the following themes:

- Undergraduate research in taxation
- Clinical tax education
- Producing tax-aware law graduates (with regards, in particular, to changes to our curricula that may be required soon by the regulatory bodies).

Conference Registration

The Conference page on the UCLan website is [here](#). The registration form will be available in the next week or so.

Prices will be:

- Full conference £240 (including conference dinner)
- 2 days £180 (including conference dinner)
- Day rate £100
- Conference dinner £ 35 (additional guests welcome)

Friday 6 September – Wigan Warriors v Catalans Dragons

UCLan are one of the sponsors of [Wigan Warriors](#) Rugby League Club.

TRN has first refusal on the University's tickets for the match against Catalans Dragons on the Friday evening before the start of the conference.

Any TRN members (and their guests) who will be attending the Society of Legal Scholars (SLS) conference that finishes that afternoon, or will otherwise be in the area, are very welcome to join us down at the game (and for Wigan Pier and Pie tour beforehand).

Please email [David Massey](#) for more details or to register your interest.

Twitter

TRN are very pleased to announce that we have joined the Twitter-sphere - [@TaxResearchNet](#)



If you 'tweet', please follow us and obviously we would be hugely grateful for any retweets of our content, with or without comments as you see fit, to help us spread the reach of this new social media experiment for us.

If you have any content you'd like to flag for us to tweet out do please send them to Andy Lymer (using the email address twitter@trn.org.uk ideally please or by including our Twitter name in your tweet so we are flagged to pick this up this way). In particular if you have published a paper, are organising a tax related event, doing something tax related you think our community might like to know about, or produced some other form of output of your work that you would like to share with the wider TRN community this way, as we would like this to be a way that enables us to support the TRN community to promote their work to the widest possible audience.

Tax Havens and Social/Environmental Sustainability – Workshop, 4 June, University of Birmingham

Jointly organised by: the Centre for Tax Governance part of the Accountability and Governance Research Cluster, Lloyds Centre for Responsible Business and the Centre for Social and Environmental Accounting Research.

Outline:

This workshop aims to bring together scholars and perspectives from a variety of disciplines to explore issues that arise at the intersection of social and environmental sustainability concerns and the nature and functioning of tax havens (especially around transparency). Scholars from these two areas of research (tax and sustainability) not 'naturally' meet for conversations, yet there are links between these two aspects. For example, there is a concern in some quarters that a lack of transparency about who are the beneficial owners of companies may mean that it is harder to hold organisations accountable for their social and environmental impacts. In addition, in some sectors production assets (such as fishing vessels – by virtue of their Flag status) are linked to tax havens and this may again prevent information about the activities of vessels being readily available. At the same time, there is a lack of understanding of the nature of tax havens and their functioning and, indeed contestation about what constitutes a tax haven.

With this background in mind, this workshop will gather together speakers (and workshop participants) who have experiences in tax haven research as well as social/environmental/sustainability issues. The workshop will include a series of provocations as well as space for more generative conversations about potential future research questions, key concepts that could inform work at this intersection and theoretical themes that are relevant to this work.

It is our hope that the engagement between researchers from a variety of disciplines and with a variety of perspectives will generate new insights that will enter the literature. We are in conversation with the Social and Environmental Accountability Journal (see: <https://www.tandfonline.com/loi/reaj20>) about a possible call for paper a special issue on the role of tax havens in social/environmental sustainability. We hope that this workshop might create the starting point for this future conversation.

The workshop is free to attend (we ask participants to cover their own travel costs) and will take place at The University of Birmingham on Tuesday 4th of June 2019 (from 9:30 – 17.00).

Please follow this link <https://www.birmingham.ac.uk/schools/business/events/2019/06/tax-havens-workshop.aspx> to register for the conference.

If you have any questions please be in touch with the workshop host Jan Bebbington (j.bebbington@bham.ac.uk) or for organisational matters with Emily Pickering (E.K.J.pickering@bham.ac.uk).

Calls for Papers – Conferences and workshops

Organisers	Date, Venue	Theme	Deadline for abstract
Centre for Business Taxation, Said Business School	19/20 September 2019, University of Oxford	The 8th annual Doctoral Conference	31 May 2019
Reshaping Work	24/25 October 2019, Amsterdam	Platform Economy	17 June 2019
National Tax Association	21-23 November 2019, Tampa, Florida, USA	112 th Annual Conference on Taxation	1 June 2019 (papers and panel proposals) 31 July 2019 (graduate student papers) 31 August 2019 (graduate student posters)
University of Sydney Business School Journal of Chinese Tax and Policy Department of Public Economics of Xiamen University University of Auckland	8/9 December 2019, University of Auckland	International Trade, the Digital Economy and the Impacts of Recent Chinese Tax Laws and Policies.	30 September 2019

Calls for Papers – Journals

Special issues devoted to taxation

Journal	AJG/ABDC	Theme	Deadline
Journal of Management Accounting Research	2/A	The interface between managerial accounting and tax	August 1, 2019
Social and Environmental Accountability Journal	1/B	See the invitation to the Tax Havens and Social/Environmental Sustainability workshop	

Other calls which include taxation

Journal	AJG/ABDC	Theme	Deadline
Journal of Critical Realism	-/-	Critical realism in management and organizational studies	October 31, 2019
Journal of Accounting & Organizational Change	2/B	Management Accounting Developments in German-speaking Countries	November 30, 2019
Journal of International Accounting, Auditing and Taxation	3/B	Accounting in India	December 1, 2019

Calls for Proposals

The International Centre for Taxation and Development has issued a number of calls including:

- International taxation and development
- Gender and tax in Africa
- Taxation of self-employed professionals

Open Consultations and Calls for Evidence

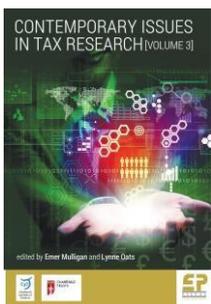
Department	Subject	Closing date
Australia		
ATO	Draft Taxation Ruling TR 2019/D3 Income tax: deductions for expenditure on environmental protection activities	17 May 2019
	Draft Taxation Ruling TR 2019/D1 Income tax: income of international organisations and persons connected with them that is exempt from income tax	28 May 2019
	Draft Taxation Ruling TR 2019/D2 Income tax: thin capitalisation – the arm's length debt test	31 May 2019
New Zealand		
Inland Revenue Te Tari Taake	"There are no policy proposals currently open for consultation"	
	Draft item - PUB00316: Income tax - when does the business premises exclusion under s CB 19 apply?	7 June 2019
	Draft item - PUB00316: Income tax – when does the business premises exclusion to the bright-line test apply?	7 June 2019
Ireland		
Department of Finance	CGT Entrepreneur Relief	24 May 2019
	VAT Treatment of Food Supplement Products	24 May 2019
	Research and Development Tax Credit Review 2019	7 June 2019
South Africa		
	No open tax consultations found	

		
HMT & HMRC	Preventing abuse of the R&D tax relief for SMEs	24 May 2019
HMRC	Protecting your taxes in insolvency	27 May 2019
HMRC	Off-payroll working rules from April 2020	28 May 2019
MHCLG	Decapitalisation rates for 2021 business rates revaluation	30 May 2019
HMRC	Capital Gains Tax: Private Residence Relief: changes to the ancillary reliefs	1 June 2019
HMT	Social Investment Tax Relief: call for evidence	17 July 2019



www.parliament.uk

HCLG Committee	Local Government Finance and the 2019 Spending Review	Open-ended
Science and Technology Committee	Balance and effectiveness of research and innovation spending enquiry	Open-ended
UK devolved administrations Northern Ireland Scotland Wales		
 Scottish Government Riaghaltas na h-Alba gov.scot	Devolved taxes: a policy framework	6 June 2019
 Llywodraeth Cymru Welsh Government	Decapitalisation rates for Wales for the Non-Domestic Rates Revaluation 2021	30 May 2019



For next year's reading lists?

Papers from our recent conferences have been published as [“Contemporary Issues in Tax Research \(Volume 3\)”](#).

Please consider adding this to your Reading Lists for the next academic year (or as a sound investment to use of any surplus funds you may need to spend before the end of this financial year).

Contents

- 1 ***Contemporary Issues in Taxation Research: An Overview*** Emer Mulligan and Lynne Oats
- 2 ***Sweden: Failure of a Cooperative Compliance Project?*** Lotta Björklund Larsen
- 3 ***Aggressive Tax Planning and Corporate Social Irresponsibility: Managerial discretion in the light of corporate governance*** Ave-Geidi Jallai and Hans Gribnau
- 4 ***Alternative Methods for Resolving Tax Disputes in Poland: The odds of success*** Hanna Filipczyk
- 5 ***How Effective is Islam on Tax Compliance Decisions of Muslims?*** Recep Yucedogru
- 6 ***The Role of Software Systems in Tax: An Empirical Evaluation*** Menno van Werkhoven, Reinout Kok and Felienne Hermans
- 7 ***The Role of Social Norms in Tax Compliance Decisions*** Riad Cheikh, Emer Mulligan and Breda Sweeney
- 8 ***Tax and Social Policy: The Case of the Irish Pension System*** Dinali Wijeratne, Emer Mulligan and Michelle Maher
- 9 ***The EU Notion of Abuse of Law and the Italian Tax Legal System: Towards an Enhanced Horizontal Interaction among National GAARs?*** Daniele de Carolis
- 10 ***The EU Directive against Tax Avoidance (ATAD-1)*** Marco Greggi
- 11 ***Key Stakeholders' Perceptions of Introducing a General Anti-Avoidance Rule (GAAR) for Tackling Aggressive Tax Planning in Indonesia*** Niken Evi Suryani and Ken Devos
- 12 ***Cooperative Compliance in Action: A UK/Dutch Comparison*** Dennis de Widt and Lynne Oats