

Tax Research Network
28th Annual Conference
9 – 11 September 2019



Monday 9 September 2019			
8:30 – 9:50	Harrington Social Space Registration and refreshments		Brook 019 PhD Colloquium
9:50 – 10:10	Welcome – Harrington Lecture Theatre Chris Pyke, Dean, Lancashire School of Business and Enterprise Andy Lymer, Chair, Tax Research Network		
	Parallel sessions		
	Brook 008	Brook 013	Brook 019
10:15 – 10:45	Bronwyn McCredie <i>Behaviours and Characteristics of Tax Aggressive Corporations</i>	Mateusz Zawadska <i>Changes in the Polish PIT Act affecting the revenues of the authors of copyrighted works</i>	Francesco Cortellese <i>Tax and Gender in Spain</i>
10:45 – 11:15	Ann Kayis-Kumar <i>ATAD too late? An optimisation modelling approach to designing and evaluating cross-border anti-avoidance rules.</i>	Rodrigo Ormeño Pérez <i>The unwritten side of tax law: Guidance and endogenization of tax transfer pricing rules</i>	PhD João Marques <i>Responsive regulation at tax investigations: The Portuguese tax inspectors' view about power</i>
11:15 – 11:30	Refreshments Brook 009/012 (one room – 2 doors)		
11:30 – 12:00	Michelle Markham <i>A taxpayer conundrum: choosing the most advantageous tax treaty dispute resolution mechanism in the wake of the OECD's BEPS Action Plan - the Mutual Agreement Procedure, Arbitration, or APAs?</i>	Sigrid Hemels <i>The Dutch R&D incentives: a triumph for innovation or a lobby success?</i>	PhD Kgabo Masehela <i>Is the South African Revenue Service compromising audit quality over quantity</i>
12:00 – 12:30	Ranjana Gupta <i>Tax Implications of Intangibles in the World of BEPS: Do APAs still have a role to play in the Tax Planning Strategies of Multinationals?</i>	Stephen Graw <i>Using Taxation to Encourage Innovation: The Australian Experiments</i>	Rebecca Boden <i>Life is a random walk: reconfiguring National Insurance as taxation in the UK</i>
12:30– 13:30	Buffet Lunch – Brook 009/012 Steering Group Working Lunch – Brook 016		



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	Parallel Sessions		
	Brook 008	Brook 013	Brook 019
13:30 – 14:00	Rebwar Taha <i>Towards a more sustainable taxation with tax transparency: the role and perspective of institutional investors</i>	PhD Tracey Wilson	Maureen Donnelly <i>Tax Planning Using Private Corporations: Lessons from a failed Canadian Reform Effort</i>
14:00 – 14:30	Jane Frecknall-Hughes <i>An examination of companies tax strategy documents: Some preliminary findings.</i>	Daniele de Carolis <i>Comparing WTO and international tax law through soft law: the case of peer reviews of the trade policy review mechanism (TPRM) and the Global Forum on transparency and exchange of information for tax purposes.</i>	PhD Adejoh Edogbanya <i>Corporate governance and tax reporting issues in Nigeria public listed companies</i>
14:30 – 15:00	PhD Johan van der Walt <i>Tax transparency: a panacea to curb aggressive tax planning</i>	Marco Gregg <i>Tangled: Addressing BEPS the Rise of Tax Sovranism in Europe</i>	John McLaren <i>The UK abolished Dividend Imputation as its corporate-shareholder tax system: Should Australia contemplate implementing the current UK system?</i>
15:00 – 15:10	Break		
15:10 – 15:45	Plenary – Harrington Lecture Theatre <i>Tax planning in Lancashire – Brexit and Patent Box</i> Angela Hiney – Head of Tax, Victrex PLC		
15:45	Refreshments in Harrington Social Space or First coach to Samlesbury Hall for afternoon tea and <i>Women in Tax</i> or early tour of the Hall		
17:15	Second coach to Samlesbury Hall		
From 17:30	Welcome Drinks and tour of Hall		
18:30	CONFERENCE DINNER		
20:30 & 21:30	Coaches back to Preston (drop offs for the Station, Hotels and City Centre)		



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Tuesday 10 September 2019			
8:30 – 9:00	Refreshments		
	Parallel sessions		
	Brook 008	Brook 013	Brook 019
9:00 – 9:30	Hanneke du Preez <i>Fundamental principles of Taxation as an indicator of the success or failure of empires in West Africa from the tenth to the sixteenth centuries</i>	Ira Lindsay <i>Taxation without workers</i>	PhD Brendan McCarthy <i>Voice and Silence in Tax: A Study in the Propensity of Tax Practitioners for Speaking Up</i>
9:30 – 10:00	Adrian Sawyer <i>Principles and Frameworks for Evaluating Tax Systems: A New Zealand Perspective</i>	Shanmugham D. Jayan <i>Law of Taxation in the Era of the Internet of Things</i>	PhD Martyn Gordon <i>Transfer pricing BEPS policy formation</i>
10:00 – 10:30	Cristina Trenta <i>A Gender Perspective on the Role of Tax Law in Support of the Sustainable Development Goals and the New European Consensus on Development</i>	Michael Hatfield <i>Professionally responsible artificial intelligence</i>	PhD Benita R. Mathew <i>Why now, a proposal to tax digital activities?</i>
10:30 – 11:00	Refreshments Brook 009/012 (one room – 2 doors)		
	Parallel Sessions		
	Brook 008	Brook 013	Brook 019
11:30– 12:00	Sara Closs-Davies <i>Developing taxpayer understanding of new Welsh devolved taxation and its importance: Findings from an FSB Research Report</i>	PhD Renuka Menon <i>Cryptocurrency vis-à-vis sustainable taxation</i>	Hans Gribnau <i>A transparent tax administration</i>
12:00 – 12:30	Justine Riccomini <i>Devolved taxes in Scotland: silver bullet or expensive vanity project?</i>	Mohammed Abdullahi Umar <i>Why do they pay so much tithes but evade taxes? Faith in God versus distrust of government in Nigeria</i>	PhD Eddiong Bassey <i>Technology as a Tool for Reform: A case of Tax Administration</i>



12:30 – 13:30	Lunch Harrington Refectory		
13:30 – 14:45	Harrington Lecture Theatre Plenary – Devolution and Localisation of Taxes Rupert Seggins Head of Fully Devolved Tax Forecasting, Scottish Fiscal Commission <i>(Other speakers to be confirmed)</i>		
	Brook 008	Brook 013	Brook 019
15:00 – 15:30	Vincent Ooi <i>Stamp duties as a tool for regulating the property market</i>	Dominic De Cogan <i>Tax policy making and the constitution</i>	Vincent Fitzsimons <i>A model of attitudes towards payment or avoidance of taxes.</i>
15:30 – 16:00	Christian Spence <i>Local tax administration: richer, broader, fairer.</i>	Teresa Pidduck <i>Tax research methodology for untested legislation: An exemplar for the tax scholar</i>	Phyllis Alexander <i>Improving our understanding of tax literacy and tax morale of young adults further</i>
16:00 – 16:30	Karl Matikonis <i>Do property tax reductions for small businesses increase productivity, survival and local growth?</i>	Amy Lawton <i>Tax with a capital 'T'; understanding the concept of a Tax.</i>	Eileen McAuliffe <i>What factors Impact tax morale? An empirical analysis of perceived attitudes towards tax compliance.</i>
16:30 – 16:45	Refreshments Harrington Social Space		
16:45 – 17:00	Closing Remarks Harrington Lecture Theatre		
	There is nothing formal planned for the evening. Please sign up during the day for one of our informal dinner suggestions, or speak to one of our Student Ambassadors know if you'd like help making your own arrangements.		



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Education Day – Wednesday 11 September 2019

All events in Harrington Lecture Theatre (unless otherwise indicated)

08:30 – 10:00	Breakfast event - UK technical update workshop <i>Marion Hodgkiss</i>
09:30 – 10:30	Registration and Refreshments Harrington Social Space
10:30 – 11:00	A model for clinical tax education in the UK <i>Amy Lawton (University of Lancaster), David Massey (UCLan), TaxAid?</i>
11:00 – 11:30	Internship Projects: A case study of one approach to developing undergraduate research <i>Andrea Ferguson (University of Central Lancashire)</i>
11:30 – 12:00	Producing tax-aware law graduates: what, when and how? <i>Yvonne Evans (University of Dundee)</i>
12:00 – 12:10	Break
12:10 – 13:00	International discussant panel <i>Adrian Sawyer (New Zealand), Ann Kayis-Kumar (Australia), Tanya Hill (South Africa)</i>
13:00 – 14:00	Lunch Harrington Refectory
	Tax Teaching Sans Frontières
14:00 – 14:30	First year over: Teaching tax law and policy inclusively – a reflection on lessons learned and proposals for future change. <i>Rachael O'Connor (University of Leeds)</i>
14:30 – 15:00	Reflecting on approaches to facilitate students' cross-cultural learning: an action research study in tax education <i>Emer Mulligan (NUI Galway)</i>
15:00 – 15:30	Undergraduate taxation students' perceptions on the application of virtual reality as a teaching intervention: an international comparison <i>Tanya Hill (University of Pretoria), Terry Filer (University of Swansea)</i>
15:30 – 16:00	Refreshments Harrington Social Space
16:00 – 16:30	Assessment co-creation: an analysis of the effectiveness of student authored MCQs on the achievement of learning outcomes <i>Elaine Doyle (University of Limerick)</i>
16:30 – 17:00	Tax audit workshop - an alternative in teaching about taxation <i>Jasna Bogovac (University of Zagreb) & Braovac, Ilija (Braovac Tax Advisory Ltd)</i>
17:00 – 17:10	Closing Remarks
17:10 – 18:00	Refreshments Harrington Social Space
18:30 till late	Meet at Preston Station Head to Blackpool for the Tower, the Illuminations and a fish & chip supper (Not included in conference fee)