

**Tax Research Network**  
28<sup>th</sup> Annual Conference  
**9 – 11 September 2019**



<b>Monday 9 September 2019</b>			
8:30 – 9:50	<b>Harrington Social Space</b> Registration and refreshments		
9:50 – 10:10	<b>Welcome – Harrington Lecture Theatre</b> Chris Pyke, Dean, Lancashire School of Business and Enterprise Andy Lymer, Chair, Tax Research Network		
	Parallel sessions		
	<b>Brook 008</b>	<b>Brook 013</b>	<b>Brook 019</b>
10:15 – 10:45	<b>Bronwyn McCredie</b> <i>Behaviours and Characteristics of Tax Aggressive Corporations</i>	<b>Mateusz Zawadka</b> <i>Changes in the Polish PIT Act affecting the revenues of the authors of copyrighted works</i>	<b>Francesco Cortellese</b> <i>Gender Board Composition and Tax Aggressiveness in Spanish listed companies for the period 2011-2017</i>
10:45 – 11:15	<b>Ann Kayis-Kumar</b> <i>ATAD too late? An optimisation modelling approach to designing and evaluating cross-border anti-avoidance rules.</i>	<b>Rodrigo Ormeño Pérez</b> <i>The unwritten side of tax law: Guidance and endogenization of tax transfer pricing rules</i>	PhD <b>João Marques</b> <i>Responsive regulation at tax investigations: The Portuguese tax inspectors' view about power</i>
11:15 – 11:30	<b>Refreshments</b> Brook 009/012 (one room – 2 doors)		
11:30 – 12:00	<b>Michelle Markham</b> <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>	<b>Sigrid Hemels</b> <i>The Dutch R&amp;D incentives: a triumph for innovation or a lobby success?</i>	PhD <b>Kgabo Masehela</b> <i>Is the South African Revenue Service compromising audit quality over quantity</i>
12:00 – 12:30	<b>Ranjana Gupta</b> <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>	<b>Stephen Graw</b> <i>Using Taxation to Encourage Innovation: The Australian Experiments</i>	<b>Rebecca Boden</b> <i>Life is a random walk: reconfiguring National Insurance as taxation in the UK</i>
12:30– 13:30	<b>Buffet Lunch – Brook 009/012</b> <b>Steering Group Working Lunch – Brook 016</b>		



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	Parallel Sessions		
	Brook 008	Brook 013	Brook 019
13:30 – 14:00	<b>Rebwar Taha</b> <i>Towards a more sustainable taxation with tax transparency: the role and perspective of institutional investors</i>	PhD <b>Vasiliki Koukoulioti</b> <i>The benefit principle revisited - Jurisdiction to Tax Business Income in the Digital Era</i>	<b>Maureen Donnelly &amp; Allister Young</b> <i>Tax Planning Using Private Corporations: Lesns from a failed Canadian Reform Effort</i>
14:00 – 14:30	PhD <b>Johan van der Walt</b> <i>Tax transparency: a panacea to curb aggressive tax planning</i>	<b>Daniele de Carolis</b> <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>	<b>John McLaren</b> <i>The UK abolished Dividend Imputation as its corporate-shareholder tax system: Should Australia contemplate implementing the current UK system?</i>
14:30 - 15:00	<b>Jane Frecknall-Hughes</b> <i>An examination of companies tax strategy documents: Some preliminary findings</i>	<b>Marco Gregg</b> <i>Tangled: Addressing BEPS the Rise of Tax Sovranism in Europe</i>	CIOT Fellowship <b>Christy Lau</b> <i>Exploring VAT opportunities for charities due to Brexit</i>
15:00 – 15:10	<b>Break</b>		
15:10 – 15:45	<b>Plenary – Harrington Lecture Theatre</b> <i>Tax planning in Lancashire – Brexit and Patent Box</i> <b>Angela Hiney – Head of Tax, Victrex PLC</b>		
15:45	<b>Refreshments in Harrington Social Space</b> 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	<b>Refreshments</b>		
	Parallel sessions		
	<b>Brook 008</b>	<b>Brook 013</b>	<b>Brook 019</b>
9:00 – 9:30	<b>Hanneke du Preez</b> <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>	<b>Ira Lindsay</b> <i>Taxation without workers</i>	PhD <b>Brendan McCarthy</b> <i>Voice and Silence in Tax: A Study in the Propensity of Tax Practitioners for Speaking Up</i>
9:30 – 10:00	<b>Adrian Sawyer</b> <i>Principles and Frameworks for Evaluating Tax Systems: A New Zealand Perspective</i>	<b>Shanmugham D. Jayan</b> <i>Law of Taxation in the Era of the Internet of Things</i>	PhD <b>Martyn Gordon</b> <i>Transfer pricing BEPS policy formation</i>
10:00 – 10:30	<b>Cristina Trenta</b> <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>	<b>Michael Hatfield</b> <i>Professionally responsible artificial intelligence</i>	PhD <b>Benita R. Mathew</b> <i>Why now, a proposal to tax digital activities?</i>
10:30 – 11:00	<b>Refreshments</b> Brook 009/012 (one room – 2 doors)		
	Parallel Sessions		
	<b>Brook 008</b>	<b>Brook 013</b>	<b>Brook 019</b>
11:30– 12:00	<b>Sara Closs-Davies</b> <i>Developing taxpayer understanding of new Welsh devolved taxation and its importance: Findings from an FSB Research Report</i>	PhD <b>Renuka Menon</b> <i>Cryptocurrency vis-à-vis sustainable taxation</i>	<b>Hans Gribnau &amp; Albert van Steenberg</b> <i>A transparent tax administration</i>
12:00 – 12:30	<b>Justine Riccomini</b> <i>Devolved taxes in Scotland: silver bullet or expensive vanity project?</i>	<b>Mohammed Abdullahi Umar</b> <i>Why do they pay so much tithes but evade taxes? Faith in God versus distrust of government in Nigeria</i>	PhD <b>Tracey Wilson</b> <i>Corporate tax reform: the right base at the right time: An exploratory study into corporate tax reform for high growth SMEs</i>



12:30 – 13:30	<b>Lunch</b> <b>Harrington Refectory</b>		
13:30 – 14:45	<b>Harrington Lecture Theatre – Plenary</b>  TRN news and announcements followed by  <b>Martin Davidson</b> <i>Fully Devolved Taxes Unit   Directorate of Tax   Scottish Exchequer</i>  <b>Rupert Seggins</b> <i>Head of Fully Devolved Tax Forecasting   Scottish Fiscal Commission</i>		
	<b>Brook 008</b>	<b>Brook 013</b>	<b>Brook 019</b>
15:00 – 15:30	<b>Vincent Ooi</b> <i>Stamp duties as a tool for regulating the property market</i>	<b>Dominic De Cogan</b> <i>Tax policy making and the constitution</i>	<b>Vincent Fitzsimons</b> <i>A model of attitudes towards payment or avoidance of taxes.</i>
15:30 – 16:00	<b>Christian Spence</b> <i>Local tax administration: richer, broader, fairer.</i>	<b>Teresa Pidduck</b> <i>Tax research methodology for untested legislation: An exemplar for the tax scholar</i>	<b>Phyllis Alexander</b> <i>Improving our understanding of tax literacy and tax morale of young adults further</i>
16:00 – 16:30	<b>Karl Matikonis</b> <i>Do property tax reductions for small businesses increase productivity, survival and local growth?</i>	<b>Amy Lawton</b> <i>Tax with a capital 'T': understanding the concept of a Tax.</i>	<b>Eileen McAuliffe</b> <i>What factors Impact tax morale? An empirical analysis of perceived attitudes towards tax compliance.</i>
16:30 – 16:45	<b>Refreshments</b> Harrington Social Space		
16:45 – 17:00	<b>Closing Remarks</b> Harrington Lecture Theatre		
	<b>There is nothing formal planned for the evening.</b> Please sign up during the day for any of our informal dinner suggestions, or speak to one of our Student Ambassadors 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	<b>Breakfast event - UK technical update workshop</b> <i>Marion Hodgkiss</i>
09:30 – 10:25	<b>Registration and Refreshments</b> Harrington Social Space
10:25 – 10:30	<b>Welcome</b> Harrington Lecture Theatre
10:30 – 11:00	A model for clinical tax education in the UK <i>Amy Lawton (University of Lancaster), David Massey (UCLan), Valerie Boggs (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	<b>Break</b>
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	<b>Lunch</b> Harrington Refectory
	<b>Tax Teaching Sans Frontières</b>
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 – 15:15	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> <b>concludes with a demonstration of VR</b>
15:15 – 15:45	<b>Refreshments</b> Harrington Social Space
15:45 – 16:15	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>
16:15 – 16:45	Tax audit workshop - an alternative in teaching about taxation <i>Jasna Bogovac (University of Zagreb) &amp; Ilija Braovac, (Braovac Tax Advisory Ltd)</i>
16:45 – 17:15	<b>Closing Remarks</b>
17:15 – onwards	<b>Refreshments</b> Harrington Social Space
18:30 till late	<b>Meet at Preston Station</b> Head to Blackpool for the Tower, the Illuminations and a fish & chip supper (Not included in conference fee)