



Tax Research Network 29<sup>th</sup> Annual Conference

7-9 September 2020

[Detailed instructions for accessing presentations and events TBC]

Monday 7 September			
9.15am	<b>Welcome</b> Dominic de Cogan Andy Lymer		
9.30-10.30am	<b>Plenary: Anita Monteith</b> Including live Q&A from 10.00-10.30am		
10.30-11.00am	<i>The influence of social contract theory on taxation: initial thoughts</i> Hans Gribnau (Tilburg and Leiden) Jane Frecknall-Hughes (Nottingham)	<i>Full Taxation: The Single Tax Emperor's New Clothes</i> Leopoldo Parada (Leeds)	TBC
10.30-11.30am	<i>Does Tax Law Have a Distinctive Legal Methodology and Should It?</i> Ira Lindsay (Surrey)	<i>Tax treaties' fiscal regimes under ECJ's lens: a comparison between non- discrimination principles</i> Francesca Amaddeo (SUPSI)	TBC



## CHARITABLE TRUSTS



11.30am-12.00pm	<i>The Evolution of the Irish 12.5% Corporate Tax Rate: An Oral History</i> Elaine Doyle (Limerick) Penelope Tuck (Birmingham) Brendan McCarthy (Limerick)	<i>The impact of international cooperation on emerging economies' efforts to combat tax avoidance: Evidence from the practical implementation of the BEPS project in Colombia and India</i> Frederik Heitmüller (Leiden)	TBC
12.00-12.30pm	Informal live discussion of papers (login details TBC)	Informal live discussion of papers (login details TBC)	Informal live discussion of papers (login details TBC)
12.30-1.30pm	<b>Lunch</b>		
1.30-2.00pm	<i>Conflicts of interest facing taxation practitioners: the impact on ethical decision making</i> Jane Frecknall-Hughes (Nottingham) Elaine Doyle (Limerick) Barbara Summers (Leeds)	<i>Adopting a Central Bank Digital Currency (CBDC): impacts on Tax and AML policies</i> Luisa Scarcella (Graz)	TBC
2.00-2.30pm	<i>Professional standards for tax lawyers: 1945-2020</i> Michael Hatfield (Washington)	<i>Do market-based tax rights resolve taxable presence issues in the digital era?</i> Benita Mathew (Surrey)	TBC
2.30-3.00pm	Informal live discussion of papers (login details TBC)	Informal live discussion of papers (login details TBC)	Informal live discussion of papers (login details TBC)
3.30-4.00pm	<i>Winning the Votes for Institutional Change: How electoral institutions shape discursive strategies in the US and Germany</i> Inge Rademacher (KCL)	<i>Enhancing the Group Interest in Transfer Pricing Analysis</i> Ricardo García Antón (Tilburg)	TBC



## CHARITABLE TRUSTS



4.00-4.30pm	<i>Political inequality between globally mobile taxpayers - A comparative legal study on taxation and democracy at national-, EU- and international level</i> Yvette Lind (Copenhagen)	<i>Blockchain and Smart Contracts: Do We Need New Rules for Transfer Pricing?</i> Claudio Cipollini (Heidelberg and Florence)	TBC
4.30-5.00pm	Informal live discussion of papers (login details TBC)	Informal live discussion of papers (login details TBC)	Informal live discussion of papers (login details TBC)
5.00-6.00pm	<b>Plenary: Chantal Stebbings (University of Exeter)</b> <i>The value of legal history: a tax law perspective</i> Including live Q&A from 5.30-6.00pm		

Tuesday 8 September			
9.00-9.30am	<i>Tax as a Solution for Irrigation Water Scarcity, Quality and Sustainability: Case studies in Australia and New Zealand</i> Diane Kraal (Monash) Lisa Marriott (Wellington) Jagdeep Singh-Ladhar (Auckland) Rob Whait (UniSA)	<i>Alternative Tax Dispute Resolution: Recent developments in Australia</i> Michael Walpole (UNSW) Binh Tran-Nam (UNSW, RMIT)	TBC
9.30-10.00am	<i>Business rates and the proper functions of taxation</i> Dominic de Cogan (Cambridge) Penelope Tuck (Birmingham)	<i>Market reactions of multinationals to the OECD BEPS Action Plan</i> Matthias Petutschnig (WU) Kristin Resenig (WU)	TBC



10.00-10.30am	<i>Exploring the relevance of tax incentives in the brewing industry in Africa</i> Ilinza Maree (Pretoria)	<i>Defining the tax avoidance continuum: determinants, consequences and measurement</i> Jolani Wilcocks (UniSA)	TBC
10.30-11.00am	Informal live discussion of papers (login details TBC)	Informal live discussion of papers (login details TBC)	Informal live discussion of papers (login details TBC)
11.00-11.30am	<i>The concept of 'employment' in employment tax law</i> Guy Mulley (Cambridge)	<i>Taxing customer loyalty programmes: A South African perspective</i> Teresa Pidduck (Pretoria) Sumarie Swanepoel (Pretoria)	TBC
11.30am-12.00pm	<i>The impact of earnings stripping rules in Europe</i> Dave Goyvaerts (Ghent) Annelies Roggeman (Ghent)	<i>A proposal for voluntary disclosure procedures in China</i> Noam Noked (CUHK) Yan Xu (UNSW)	TBC
12.00-12.30pm	Informal live discussion of papers (login details TBC)	Informal live discussion of papers (login details TBC)	Informal live discussion of papers (login details TBC)
12.30-1.30pm	<b>Lunch</b>		
1.30-2.00pm	<i>The Frog in the Pan: Relational Transformation of Public Values in the UK Tax Authority</i> Sara Closs-Davies (Bangor) Koen Bartels (Birmingham) Doris Merkl-Davies (Bangor)	<i>In-kind tax paying: lessons and risks</i> Jeremy Bearer-Friend (George Washington)	TBC



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2.00-2.30pm	<i>How “time” could replace the unfair market value and disrupt international tax law: The example of coffee trade taxation</i> Fouad Sayegh (Walder Wyss Ltd) Yacine Rezki (Walder Wyss Ltd)	<i>Of Risks and Remedies: What LuxLeaks and Other Disclosures Reveal About Secret Tax Rulings</i> Leandra Lederman (Indiana)	TBC
2.30-3.00pm	<i>Does IT create public value? Lessons from a tax administration in a developing country.</i> Edidiong Bassey (NUI Galway) Emer Mulligan (NUI Galway)	<i>Measuring Tax Evasion with Lists: A Canadian Experiment</i> Antoine Genest-Grégoire (Carleton) Luc Godbout (Sherbrooke) Jean-Herman Guay (Sherbrooke)	TBC
3.00-3.30pm	Informal live discussion of papers (login details TBC)	Informal live discussion of papers (login details TBC)	Informal live discussion of papers (login details TBC)
3.30-4.00pm	<i>Transparency of beneficial ownership: managed by visibility</i> Mayya Konovalova (Birmingham) Penelope Tuck (Birmingham) Rodrigo Ormeño- Pérez (Chile)	<i>Use of tax measures in the coronavirus crisis: Great expectations and repeated disappointments in Croatia</i> Jasna Bogovac (Zagreb ) Tanja Rašić Krajnović (Croatian Tax Administration) Tatjana Ricijaš (Ericsson Nikola Tesla)	TBC
4.00-4.30pm	<i>Convergence of tax mixes in 29 OECD countries, 1982-2017</i> Bastiaan van Ganzen (Leiden)	<i>Tax incentives for charitable giving as a policy instrument: theoretical discussion and latest economic research</i> Giedre Lideikyte Huber (Geneva)	TBC
4.30-5pm	Informal live discussion of papers (login details TBC)	Informal live discussion of papers (login details TBC)	Informal live discussion of papers (login details TBC)



5.00-6.00pm	<b>Plenary: Philip Ridgway (Temple Tax Chambers)</b> Including live Q&A from 5.30-6.00pm
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Wednesday 9 September: Tax Education Day	
9.30-10.30am	<b>Welcome: Andy Lymer</b> <b>Plenary: James Hannam (author of <a href="#">What Everyone Needs to Know about Tax: An Introduction to the UK Tax System</a>)</b> Including live Q&A from 10.00-10.30am
10.30-11.00am	Break
11.00am-12.30pm	<b>Workshop 1: Public Education in Tax</b> Phyllis Alexander (University of Bournemouth) Andy Lymer (University of Birmingham) Daniel Lyons (Deloitte)
12.30-1.30pm	Lunch break
1.30-3.00pm	<b>Workshop 2: Tax Clinics</b> Ann Kayis-Kumar (UNSW) Amy Lawton (University of Lancaster) David Massey (UCLAN) Emer Mulligan (NUI Galway)



## CHARITABLE TRUSTS



3.00-3.30pm	Tax literacy: how do we achieve it? Bernadene de Clercq (UNISA)	Gaming the tax: the impact of a simulation above and beyond technical understanding of taxation Emmanuele Deglaire (Edhec) Peter Daly (Edhec) Fabrice Le Lec (Catholic Uni of Lille)	Covid19 – are our tax students coping? Terry Filer (Swansea)
3.30-4.00pm	Informal online coffee break		
4.00-5.00pm	<b>Plenary: Helen Whiteman (CIOT)</b> Including live Q&A from 4.30-5.00pm		
5.00-5.15pm	<b>Conference closing remarks</b>		