

## TRN CONFERENCE 2024 - CARDIFF

Room 0.16 - Theme & Titles	Chair & Authors	Room 0.24/0.25 - Theme & Titles	Chair & Authors	Toom 0.22/0.23 - Theme & Titles	Chair & Authors
<b>9th September 2024 - DAY ONE</b>					
<b>09.20 – 11.00</b>					
<b>Parallel 1A - Global</b>	Chair: Andy Lymer	<b>Parallel 1B - Administration</b>	Chair: Dennis De Widt	<b>Parallel 1C - Compliance/behaviour</b>	Chair: Terry Filer
The Right of Low-Income Countries to Tax Non-Residents'	Kui Li (University of Cambridge)	Citizens' Preferences for the Administration of Income Tax	Clare Maudling, Oliver James (University of Exeter); and Kim-Lee Tuxhorn (University of Calgary, Canada)	Tax & Human Rights: The Dark Side	Mary Cosgrove (University of Galway, Ireland)
Normative Disagreement and Tax Fairness	Ira Lindsay (University of Surrey)	Determinants of perceived tax audit effectiveness in a developing country: Survey evidence from Nigeria	Mohammed Abdullahi Umar (United Arab Emirates University, United Arab Emirates)	Hindsight reveals insight: A retrospective investigation of large corporate taxpayer disclosures prior to a tax settlement with the Australian Taxation Office	Rodney Brown (University of New South Wales, Australia)
Current Dilemmas in Determining Individual Tax Residency	Nellie Munin (Zefat Academic College, Israel)	Carbon Emission Pricing, Public Wellbeing and Public Reaction	Tahani Mohamed (Bournemouth University)	Enhancing Tax Compliance Using Tax Rewards in Malaysia	Norul Syuhada Abu Hassan, Mohd Rizal Pali (Universiti Kebangsaan Malaysia), and Mohamad Fairuz Mat Ali (Inland Revenue Board of Malaysia)
Towards a Multidimensional Conceptualization of Tax Literacy: Evidence-Centred Assessment Design and Cross-National Modelling	Cara Vonhof, Carmela Aprea (Universität Mannheim) and Bernadene DeClercq (University of South Africa)	Tax Avoidance as Public Power	Alex Zhang (Emroy University, USA)	Explaining tax compliance intentions of heterogeneous taxpayers	Eva Matthaei (Radboud University, Netherlands) and Christoffer Bruns (Freie Universität Berlin, Germany)
<b>11.20 - 13.20</b>					
<b>Parallel 2A - Tax Moral</b>	Chair: Sara Closs-Davies	<b>Parallel 2B - Global</b>	Chair: Terry Filer	<b>Parallel 2C - Transfer Pricing</b>	Chair: Shuo Sun
Does the societal role of tax professional inhibit genuine moral agency? A philosophical exploration	Jo Badisco (Hasselt University, Belgium)	An exploration of a global tax performance indicator: Ease of Paying Taxes Index in a developing country context	Edidiong Bassey (University of York / Cardiff University) and Emer Mulligan (University of Galway, Ireland)	Beyond audit: understanding transfer pricing behaviour in Indonesia	Muhammad Dahlan (Cardiff University)
Exploring the relationship between happiness and tax in African countries	Karel Engelbrecht and Marina Bornmana (University of Johannesburg, South Africa)	U.S. Tax Treaties and Native American Tribes	Maximilien Zahnd (University of Sussex)	Transfer pricing risk management of intangible assets for multinational enterprises (MNEs)	Cong (Sally) Shao, Jane Frecknall-Hughes, Tommaso Faccio and Katy Ferris (University of Nottingham)
Embedding Ethical Behaviour: The Dutch Tax governance code	Hans Gribnau (Tilburg University, Netherlands)	Could a new international agreement: the TTI agreement (a tax, trade and investment agreement) be the answer to the challenges of reciprocity and policy coherence?	Sharon Waeytens (University of Antwerp, Belgium)	The overlap of Transfer Pricing studies and Custom Valuations: attempting to bridge the gap between two closely-related domains	Umberto D'Andrea and Peter Jelfs (Brunel University London)
Fairness and Sustainable Taxation: South Africa compared to Finland, "The happiest country 2023", in respect to tax morale towards fairness, compliance and sustainability.	Karel Engelbrecht (University of Johannesburg, South Africa)	The Use of the Beneficial Ownership Concept and its Variants in UK Tax Statutes	Vincent Ooi (Singapore Management University, Singapore)	Transfer Pricing and the Arm's Length Principle in EU Tax Law	Dionysios Peleki (Utrecht University, Netherlands)
<b>14.00-15.40</b>					
<b>Parallel 3A - Current issues in taxation</b>	Chair: Carla Edgley	<b>Parallel 3B - ESG and Topical issues</b>	Chair: Nicky Thomas	<b>Parallel 3C - History and interdisciplinary</b>	Chair: Nicky Thomas
Closing the Life Insurance Tax Loophole	Andrew Luis Granato (Yale University, USA) and Ari Glogower (Northwestern University, USA)	"Right Here, Right Now": ESG Criteria as Interpretive Tools to Promote Sustainable Taxation	Anna Miotte (University of Bergamo, Italy) and Marco Greggi (University of Ferrara, Italy)	A historical institutionalist analysis of tax policy change: South African case studies of VAT and Sugar Tax	Saré Pienaar (University of Pretoria, South Africa) and Lisa Marriott (Victoria University, Wellington, New Zealand)
Rethinking/Improving Cross-Border Tax Progressivity in the 21ST Century.	Doron Narotzki (University of Akron, USA)	The establishment of the UK devolved tax authorities - mimicking HMRC or going their own way?	Dennis De Widt and Kevin Holland (Cardiff University)	History of Taxing Death in the UK and Ireland	Peter Allen
Most Favored Nation Clauses in International Taxation: Current trends and Future Impacts	Daniel Olika (York University, Canada)	Tax Function and Investment Decisions: Does tax integration pay off?	Christian Renelt (Vienna University of Economics and Business, Austria)	A Gender-based Inquiry of the EU VAT System	Cristina Trenta (Linnaeus University, Sweden)
International tax governance - as the on-field umpire or third umpire for taxable business profits?	Benitia Mathew (University of Surrey)			Ascending the tax literacy ladder: the levels for an empowerment model for Tax literacy	Marianne Wassermann, Marina Bornman (University of Johannesburg, South Africa), and Bernadene de Clercq (University of South Africa)

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10th September 2024 - DAY TWO

09.20 – 11.00

Parallel 4A - Corporation Tax	Chair: Penelope Tuck	Parallel 4B - International issues	Chair: Edidiong Bassey	Parallel 4C - Fiscal tax policy	Chair: Muhammad Dahlan
Corporation Tax Loss - Blank Check or Lure?	Jasna Bogovac (University of Zagreb, Croatia)	The EU tax list of non-cooperative jurisdictions: a Caribbean experience	Federica Casan (Leiden University, Netherlands)		
The impact of cash and tax subsidies on innovation: A study of Chinese technology firms	Jane Frecknall-Hughes, Yunxin Fan, Ja Kim and Michelle Stirk, University of Nottingham	Exploring South Africans' Perspectives on SARS' Utilization of Social Media for Lifestyle Audits	Juanita Dos Santos-Venter (University of Pretoria, South Africa)	Examining the potential for implementing regulations to tackle the issue of "tax bracket creep" in South Africa	Carolina Meyer (University of Pretoria, South Africa)
Taxpayers' Non-Compliance in the Digital Era	Jawad Harb, Siddhi Pittayachawan and Elizabeth Morton (RMIT University, Australia)	Consumption Tax Reform in Brazil: The Criticism by the Service Sector	Leonel Cesarino Pessôa (FGV Direito SP, Brazil)	The emperors' new fig leaf: Is fiscal 'Fortress Australia' still a legal sandcastle?	Eu-Jin Teo (University of Melbourne, Australia)
THE Exportation of Corporate Tax Risk	Israel Klein (Ariel University, Israel)	Interdisciplinary perspectives on critical tax research	Carla Edgley (Cardiff University), Emer Mulligan (University of Galway, Ireland) and Lynne Oats (University of Exeter)	Avenues to attenuate transfer pricing complexity and enhance compliance – Survey evidence	Kim Alina Schulz ( Paderborn University, Germany), Stefan Greil, Eleanore Kaluza-Thiesen (Federal Ministry of Finance), and Caren Sureth-Sloane (Paderborn University)

11.20 – 13.20

Parallel 5A - Topical issues in tax practice & policy	Chair: Carla Edgley	Parallel 5B - Residency and Administration	Chair: Nicky Thomas	Parallel 5C - Residency and Administration	Chair: Shuo Sun
A new governance structure for the global tax debate	Jeroen Lammers (Copenhagen Business School, Denmark)	Who wants to rule the world of global mobility? About expanding the domestic residence rules	Mateusz Zawadka (Kozminski University, Poland)	The Perceptions of Tax Professionals Regarding the Impact of Automation on the Tax Base in South Africa	Lungelo Motsamai (University of Pretoria, South Africa)
More caveats to the research use of tax-return administrative data	David Massey	A review of the residency definition for natural persons in the South African income tax regime	Daan van Romburgh (North-West University, South Africa) and Anne du Plessis (Cape Peninsula University of Technology, South Africa)	The Lingering Laws? Does the Brexit Agreement Provide the EU with Authority to Monitor the UK Income Tax System?	Shafi U Khan Niazi ( Monash University) and Richard Krever (University of Western Australia)
Income tax treatment of assessed losses: A three-way comparative analysis based on the fundamental principles of good tax policy between South Africa, the United Kingdom and Canada	Herman Viviers and Cayla Viljoen ( North-West University, South Africa)	Navigate the Subjective Realities of Fiscal Policy: An Autoethnography Unveiling Experience, Symbolic and Cultural Capital in Policymaking and Implementation	Ani Tri Wahyuni (Cardiff University)	T for Taxation: the fourth pillar in the ESG framework	Vasiliki Koukouloti (Queen Mary University)
Perceptions of businesses in the United Arab Emirates on the simplicity and certainty of Value-Added Tax	Khetho Tshipala (Nelson Mandela University, South Africa), Ruanda Oberholzer, E.S.M. (Liza) Coetzee and Matieho Pearl Sebaya (University of Pretoria, South Africa)	Taxation and Insolvency: Towards a Foundational Understanding	M P Ram Mohan and Sai Muralidhar K (Indian Institute of Management Ahmedabad, India)	Toward an Independent Global Tax: Coercing Convergence or Contextualizing Need	Henry Ordower (St Louis University School of Law, USA)

14.00-15.15

Parallel 6A - Topical issues in tax practice and policy	Chair: Dennis De Widt	Parallel 6B - Topical issues in tax practice and policy	Chair: Elaine Doyle
Engaging with a digitalised tax system: Experiences of tax professionals and vulnerable citizens	Jane Frecknall Hughes (Open University Business School/University of Nottingham), Sara Closs-Davies University of Manchester) and Lynda Burkinshaw (University of Sheffield)	Readability tests applied to the South African Value-Added Tax Act	Muneer Hassan, Marina Bornmana (University of Johannesburg, South Africa); and Adrian Sawyer (University of Canterbury, New Zealand)
The Role of Accountants in Tax Dispute Resolution	Achmad Saad Maulana, Penelope Tuck and Mayya Konovalova (University of Birmingham)	Reforms to the Canadian GAAR: More Chaos and Uncertainties?	Ross Pey (University of Western Ontario, Canada)
Speaking Up in the Big 4: Facilitators and Inhibitors of Employee Voice in Unethical Situations in Tax	Brendan McCarthy, Elaine Doyle, Michelle O'Sullivan (University of Limerick, Ireland) and Joan Ballantine (Ulster University, Northern Ireland)	Sharing the Algorithm: The Tax Solution to A.I.	Jeremy Bearer-Friend (The George Washington University, USA) and Sarah Polcz (UC Davis School of Law, USA)