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Tax Research Network (TRN) 2025 Annual Conference



Programme Schedule – Monday 8 September



Business School South (BSS)

8.20am – BSS, Atrium

In-person registration desk opens (refreshments available)

8.50 – 9.10am – BSS, B52

Welcome From the Dean of the University of Nottingham Business School, Professor David Park; Academic Conference Chair/Organiser, Professor Jane Frecknall-Hughes; the TRN Chair, Dr Amy Lawton; and Deputy Chairs, Dr Sara Closs-Davies and Terry Filer.

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9.20 – 11am

Parallel sessions

BSS, B52: Parallel Session 1 – Tax Avoidance/Evasion

- *An Analysis of Tax Evasion Punishments Across Economic Sectors*
Ranjana Gupta
- *Pressure, Incentives and Opportunity on Individuals' Tax Evasion in Malaysia: The Moderating Role of Rationlization*
Rosnazida Razali (online)
- *When Anti-Avoidance Measures and Property Rights Collide*
Jeroen Lammers
- *An Approach to Justifying and Scoping Substance over Form in Tax Avoidance*
Ross Pey

BSS, A24: Parallel Session 2 – Tax Compliance

- *Balancing The Books or Beating the Clock? Assessing Tax Audit Quality in Inland Revenue Board of Malaysia (IRBM)*
Nor Asiah Taib
- *Tax Fairness after the EU List of Tax Havens*
Federica Casano
- *Enhancing Tax Compliance Behaviour among Salaried Taxpayers in Malaysia: Enforcement or Encouragement Strategy?*
Norul Syuhada Abu Hassan
- *Could Legal Simplification Help to Close the Tax Gap?*
Sam Sherwood

11 – 11.20am – BSS, Atrium

Break and refreshments

11.20am – 12.35pm – Parallel sessions

BSS, B52: Parallel Session 3 – Tax Compliance

- *Understanding Tax Compliance Intentions Among Gig Workers in Malaysia: A Decomposed Theory of Planned Behaviour Approach*
Siti Fatimah Abdul Rashid
- *Access to Justice for Unrepresented Taxpayers*
Amy Lawton
- *Enforcement, Facilitation and Trust: Can Tax Incentives Ever Be Enough To Shape Malaysian Compliance Landscape?*
Umikalsom Mohamed Ariffin

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BSS, A24: Parallel Session 4 – International Taxation

- *OECD Consistency Rule: The Way Forward*
Amir Pichhadze and Jacob Pichhadze (online)
- *The Awkward Implication of the Undertaxed Profits Rule (UTPR)*
Chidozie Chukwudumogu (online)
- *Understanding International Tax Law Practice Through Case-Law: An Inherently Flawed Approach?*
Sophia Piotrowski and Alice Pirlot

BSS, A26: Parallel Session 5 – Digital Taxes

- *Decoupling in the Digitalisation of Public Sector Auditing: Institutional and External Dimensions from Malaysian Tax Authority*
Nor Ashikin Mohd Nadzari (online)
- *“From Bricks to Clicks”: Rethinking Nexus in the Age of Dematerialized Business*
Anna Miotto and Marco Greggi
- *Digital Services Taxes in the EU: Towards an EU DST?*
Dionysios Pelekis

12.40 – 2pm - BSS, Atrium/BSS, B52 Lunch/TRN Annual General Meeting

2 – 3.40pm – Parallel sessions

BSS, B52: Parallel Session 6 – VAT/GST

- *GST/VAT Diffusion and Exemption Policies in ASEAN: Comparative Insights from Tax Law and Political Economy*
Tu Anh Tran
- *Paradigms of Law and Taxation: A Case Study of the United Kingdom Value-Added Tax*
Michal Chodorowski
- *The Quest for Redistribution and Justice in the Context of the VAT or GST*
Stefanie Geringer
- *Legal Efficacy of Value Added Tax Collection and Enforcement in the Digital Transformation Era: A Case Study of the United Kingdom's Making Tax Digital Framework*
Suzzy Egbi Ochonu

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BSS, A24: Parallel Session 7 – Tax Evasion/Avoidance

- *The Impact of Tax Avoidance on Stakeholder Behaviour*
Madeleine Stiglingh
- *The Effect of Online Service Competence on Citizens' Perceived Trustworthiness and Trust in Interacting with Tax Administration*
Clare Maudling and Oliver James
- *Tax lawyers as Gatekeepers*
Hans Gribnau
- *Tax Avoidance, Ethics, and Citizens' Well-Being: A Critical Accounting Perspective on Accountability and Social Justice*
Sara Closs-Davies

BSS, A26: Parallel Session 8 – Tax Transparency/Fairness

- *What Can We Learn About Uncertain Tax Positions from IFRIC 23?*
Rodney Brown
- *Separation of Powers: Is it Time to Remove the Commissioner's Policy Information Gathering Power from his Administrative Functions?*
Adrian Sawyer
- *How is the Automatic Exchange of Information (AEOI) Operating in Practice? Evidence from Indonesia*
Riska Marlinda Darmanti
- *Relational and substantive equality of profits tax base shares*
Benita Matthew

3.40 – 4pm – BSS, Atrium **Break and refreshments**

4 – 5.30pm – Keynote speech, BSS, B52 ***Raising Standards, Building Trust: Oversight and Opportunity in the Tax Advice Market***

Chris Irwin, HMRC, Customer Strategy and Tax Design (CS&TD)
Intermediaries, leading the department's work with tax advisers and the tax advice market

6.15 – 7.15pm: 'Welcome drink', in the GSK Carbon Neutral Laboratory Winter Garden (followed by a 'pay as you go' licensed bar)

7.15pm – Conference dinner (ticketed) in the GSK Carbon Neutral Laboratory Atrium (please bring your online ticket with you)

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GSK Carbon Neutral Laboratory, with attached Winter Garden



Southwell Hall

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Tuesday 9 September

**8.30am – BSS, Atrium
Refreshments**

9.20 – 11am – Parallel sessions

BSS, B52: Parallel Session 9 – International Taxation

- *Institutional Complexity in Digital Tax Mandates: The Normative Buffering Role of Accountants*
Karolis Matikonis
- *Cross-Border Assistance in the Recovery of Tax Debts: Future Challenge for Tax Transparency?*
Wilfried Meidom
- *Citizens' Preferences for Tax Administration: Evidence from Canada, UK and US*
Oliver James and Clare Maudling
- *The Evolution of International Services Taxation: Institutional Structures, Agency, and Implications for Ongoing Reforms*
Faith Amaro

BSS, A24: Parallel Session 10 – Gambling/Other Issues

- *Why Does Gambling Receive Preferential Tax Treatment in New Zealand?*
Lisa Marriott
- *Playing for Stakes: Constitutional and Fiscal Challenges in India's Online Gaming Taxation*
Pankhuri Agrawal (online)
- *Bottom-Up Framework for Taxing the Informal Sector and Financing Infrastructure in Zimbabwe's Home Industries*
Simbarashe Show Mazongonda (online)
- *'Ability to Pay': A Misleading Consensus*
Ira Lindsay

**11 – 11.20am – BSS, Atrium
Break and refreshments**

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11.20am – 12.35pm – Parallel sessions

BSS, B52: Parallel Session 11 – Sustainability

- *Ethics and Oil and Gas Taxation – the Case of the UK*
Hafez Abdo and Jane Frecknall-Hughes
- *Informing Environmental Taxation in the GCC: Evidence from Literature, Policy Review, and International Benchmarking*
Muhammad Khawar
- *Recycling Carbon Tax Revenues: Examining Impacts on Renewable Energy Growth and CO₂ Emission Reductions—Evidence from Nordic and Swiss Countries*
Shene Abdulla

BSS, A24: Parallel Session 12 – Tax Policy

- *Conflicts of Qualifications: When Tax Technicalities Surrender to Tax Policy(?)*
Francesca Amaddeo and Laura Allevi (hybrid)
- *When Legal Principles are Replaced by Tax Policy ... How do we Enforce Legal Certainty in the XXI century? Pillar Two as a Case Study*
Ricardo Garcia Anton
- *Arrivals and Departures for Capital Gains Tax: International Experience and Design Issues*
Sebastian Gazmuri Barker and Andy Summers

BSS, A26: Parallel Session 13 – Topical Issues

- *Aligning International Tax Cooperation with Human Right Obligations*
Mary Cosgrove
- *Tax Policy Ex Machina: The Role of Artificial Intelligence on Tax Policy Development*
Vasiliki Koukoulioti
- *International Tax Law as a System of Anarchy*
Sam van der Vlugt

12.40 – 1.40pm – BSS, Atrium
Lunch

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1.45 – 3.25pm – Parallel sessions

BSS, B52: Parallel Session 14 – Tax Justice

- *Tax Structures and Inequality: Revisiting Income, Capital, and Wealth Taxation in the Western Balkans*
Elena Neshovska Kjoseva (online)
- *Designing Sustainable Tax Clinics in South Africa: A Collaborative Framework Approach*
Hanneke du Preez, Kerry de Hart, Fezile Ncongwane, Tanya Hill, Neo Molefi-Kau, Jerry Netshandamamj, Juanita Venter, Werner Uys and Lindelani Mathobo
- *The Perceived Role of Tax Clinics in Addressing South African Taxpayers' Needs in Supporting Tax Compliance*
Tanya Hill, Hanneke du Preez and Juanita Venter
- *Balancing Protection and Progress: The Interplay Between U.S. Tariff Policy, SME Governance, and the Critical Role of Domestic Industrial Strategy*
Daniel Hebert (online)

BSS, A24: Parallel Session 15 – Topical Issues

- *Tax Rebellion in Israel: Feasibility and Potential Implications*
Nellie Munin
- *The UN's Prospective 'Comeback' to the International Tax Regime: Analyzing Challenges Ahead for Developing Countries*
Opeyemi Bello
- *Navigating the Nexus: R&D Tax Credits, Corporate Tax Strategy, and Innovation Outcomes – A State-Level Analysis*
Anh Do (online)
- *What is Wrong with Inheritance Tax Agricultural Property Relief (APR)?*
Luke Busbridge

3.25 – 3.45pm – BSS, Atrium Break and refreshments

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3.45 – 5.15pm – Keynote speech, BSS, B52

The use of AI in tax: A study of the digital transformation of tax administration and tax practice

Dr George Hardy (former EY tax partner, and AI specialist); and

Dr David Hadwick (Researcher at the Centre of Excellence 'DigiTax' (University of Antwerp, Belgium); Fellow at the Research Foundation for Flanders; Member of the Antwerp Centre for Responsible Artificial Intelligence (ACRAI); administrator of 'taxadmin.ai', an open-access repository of AI systems used by tax administrations).

5.15pm onwards, personal arrangements for dinner and the evening



Jubilee Conference Centre (JCC) and Hotel

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Wednesday 10 September – Tax Education Day

8.50am – BSS, Atrium

**In-person registration desk opens (for Education Day only attendees)
(refreshments available)**

9.20 – 9.30am – BSS, A25:

Welcome from the TRN Deputy Chair for Education, Terry Filer

9.30 – 11.10am – BSS, A26:

AI/Digital Issues in Teaching

- *Analysing AI's Performance in Taxation Educational Assessments Across Different Academic Levels Using the Revised Bloom's Taxonomy*
Hanneke du Preez and Madeleine Stiglingh
- *Students, Meet Your New Teammate - GenAI*
Nicky Thomas
- *Simulating Client Interactions Using AI: Developing integrative and computational thinking in Taxation Students*
Andrew van der Burgh, Pieter Pienaar, Madeleine Stiglingh and Lanise van der Burgh
- *Digital Literacy for In-House Tax Practitioners – A Competency Framework for Tax Operations Officer*
Emmanuelle Deglaire

11.10 – 11.30am – BSS, Atrium

Break and refreshments

11.30am – 1.10pm – BSS, A25:

Employability

- *Relevance Recalculated: The Evolving Skillset for Tax Professionals in a Digitally Disrupted World*
Geraldo Jansen
- *On Independence of Tax Law Professors*
Jan Vleggeert, Laurens van Apeldoorn and Elody Hutten
- *Engaging Students to Become 'Practice Ready' and 'Digitally Proficient' Taxation Graduates*
Claire Scott McAteer
- *It Doesn't Need to be so Taxing: A Scoping Review Exploring Online Clinical Education*
Kerry de Hart and Neo Molefi-Kau

1.10 – 2.15pm – BSS, Atrium – Lunch

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**2.15 – 3.55pm – BSS, A25:
Modes of Teaching**

- *Student perception and marks of Tax 300 hybrid teaching compared to Traditional Face to Face teaching*
Lizanne Barnard
- *Enhancing Tax Education: Reflections on Gamification*
Nadia Bauer
- *Can Virtual Reality (VR) Become Mainstream for Accounting and Finance Students?*
Terry Filer
- *Enhancing Tax Law Education Through Legal Design: A New Pedagogical Approach*
Francesca Amaddeo and Eleonora Barbaglia (hybrid)

**3.55pm – BSS, A25:
Conference closing remarks**

**4pm – BSS, Atrium
Closing refreshments**

