

New Perspectives on Tax Administration Research

Munich, November 2 & 3, 2018

Programme

Friday, 2 November 2018

- 09:00 – 09:10 **Welcome and Introduction**
CHRISTOS KOTSOGIANNIS (Tax Administration Research Centre)
- 09:10 – 10:10 **Keynote Lecture**
Flying Under the Radar: Ghosts and the Income Tax
BRIAN ERARD (B. Erard & Associates), Patrick Langetieg, Mark Payne, and Alan Plumley
- 10:10 – 10:30 **Coffee Break**
- 10:30 – 11:10 **Penetration of digital payments in Greece after capital controls: Determinants and impact on VAT revenues**
SVETOSLAV DANCHEV (Foundation for Economic and Industrial Research), Georgios Gatopoulos, and Nikolaos Vettas
- 11:10 – 11:50 **Mind the Tax Gap: An Ethnography of a Number**
LOTTA BJÖRKLUND LARSEN (Linköping University)
- 11:50 – 12:30 **Tax Administrations' capacity in preventing tax evasion and tax avoidance**
FREDERIK HEITMÜLLER (Tax Justice Network), Moran Harari, and Markus Meinzer
- 12:30 – 13:30 **Lunch**
- 13:30 – 14:10 **Do audits deter future non-compliance? Evidence on self-employed taxpayers**
Sebastian Beer, MATTHIAS KASPER (Tulane University), Erich Kirchler, and Brian Erard
- 14:10 – 14:50 **Gender, Social Value Orientation, and Tax Compliance**
JOHN D'ATTOMA (University of Exeter), Clara Volintiru, and Antoine Malezieux
- 14:50 – 15:10 **Coffee Break**
- 15:10 – 15:50 **Taxation systems in the EU: The role of economic integration and global financial crisis**
KAZIM OKAN EROL (Marmara University)

- 15:50 – 16:30 **The Slippery Slope Framework: Extending the Analysis by Investigating Factors Affecting Trust and Power**
MARDHIAH MARDHIAH (University of Canberra), Riyana Miranti, and Robert Tanton
- 16:30 – 17:10 **Lessons From Voluntary Compliance Window (VCW): Malawi's Tax Amnesty Programme**
MICHAEL MASIYA (Malawi Revenue Authority)
- 19:00 **Conference Dinner**

Saturday, 3 November 2018

- 09:00 – 09:40 **A Front-loaded income taxation of old-age pensions: A reform step to ensure efficiency and fairness in a world of high international mobility**
BERND GENSER (University of Konstanz) and Robert Holzmann
- 09:40 – 10:20 **Exchange of information between Tax Authorities: framework, evolutionary *iter* and considerations**
FRANCESCA AMADDEO (Tax Law Competence Centre - SUPSI)
- 10:20 – 11:00 **Is tax amnesties good for us all? Understanding influence of tax amnesties on between benefiter and non-benefiter**
RECEP YÜCEDOĞRU (Bulent Ecevit University) and Idris Sarisoy
- 11:00 – 11:20 **Coffee Break**
- 11:20 – 12:00 **The impact of cash and card transactions on VAT collection efficiency**
BORYANA MADZHAROVA (University of Erlangen-Nürnberg)
- 12:00 – 12:40 **On the determinants of tax revenue performance**
CHRISTOS CABOLIS (IMD) and Marco Pistis
- 12:40 **Light lunch and end of conference**