
12TH INTERNATIONAL CONFERENCE ON TAX ADMINISTRATION

31 MARCH - 1 APRIL 2016

Global Trends and Developments
in Service Delivery

Hosted by
School of Taxation and Business Law
UNSW Business School
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Conference Program

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DAY 1: THURSDAY 31 MARCH 2016

8.30 – 9.00am	Registration & coffee on arrival – <i>Centennial Room, Coogee Crowne Plaza</i>	
Session 1 – Plenary (Chair: Prof Michael Walpole)		
9.00 – 9.20am	Welcome to Country Welcome to delegates – Professor Chris Styles, Dean, UNSW Business School	
9.20 – 9.50am	Mr Chris Jordan AO – Commissioner of Taxation, Australia	
9.50 – 10.20am	Ms Naomi Ferguson – Commissioner and CEO of Inland Revenue New Zealand	
10.20 – 11.00am	Dr Puspita Wulandari – Deputy Director, Directorate General of Tax, Indonesia	
11.00 – 11.30am	Morning tea	
Session 2 – Plenary (Chair: Prof Michael Walpole) – Centennial Room		
11.30 – 12 noon	Mr Ali Noroozi – Inspector General of Taxation, Australia	
12.00 – 12.30pm	Ms Nina Olson – National Taxpayer Advocate, Internal Revenue Service, USA	
12.30 – 1.00pm	Mr Shinichi Nakabayashi – Director of Administration, Management & Coordination, Asian Development Bank Institute, Japan	
1.00 – 2.00pm	Lunch at Bluesalt Restaurant	
Session 3	Stream A – Tax administration and service delivery Centennial Room	Stream B – Tax compliance Bronte Room
Session Chairs	Prof Richard Highfield	Prof Cynthia Coleman
2.00 – 2.30pm	Ms Lyndall Crompton (ATO) ATO focus on international taxation	Mr Michael Duggan (Inland Revenue NZ) Thinking tax: Mental (tax) accounting and voluntary compliance
2.30 – 3.00pm	Ms Jo'Anne Langham (ATO) and Ass Prof Neil Paulsen (UQ) Invisible taxation: Fantasy or just good service design	Ms Neni Susilawati (Uni of Indonesia) Building tax culture in Indonesia: A case study of the role of school teachers in promoting tax compliance
3.00 – 3.30pm	Ms Valmai Copeland and Ms Virginia Burns (Inland Revenue NZ) Moving to digital by design: Better for customers, better for tax administration	Prof Neil Warren (UNSW) E-returns and compliance risk: Evidence from Australian personal income tax deductions
3.30 – 4.00pm	Afternoon tea	
Session 4	Stream A – Tax administration and service delivery Centennial Room	Stream B – Tax compliance Bronte Room
Session Chairs	Dr Veerinderjeet Singh	Prof Adrian Sawyer
4.00 – 4.30 pm	Ms Milla S Setyowati (University of Indonesia) Institutional transformation: Design of the Indonesian tax authority	Prof Eva Eberhartinger and Ass Prof Matthias Petutschnig (Vienna University of Economics and Business) The Scepticism of BRICS Practitioners on the BEPS-Agenda
4.30 – 5.00pm	Prof Simon James (Exeter) and Ass Prof Andrew Maples (Uni of Canterbury) The relationship between principles and policy in tax administration: Lessons from the UK CGT regime with particular reference to a proposal for a CGT in NZ	Ms Ann Kayis-Kumar (UNSW) What's BEPS got to do with it? Exploring the effectiveness of thin capitalisation rules
5.30 – 6.00pm	Buses to depart conference venue for dinner venue	
6.15 – 10.30pm	Conference Tour and Dinner – <i>The Mint, 10 Macquarie St, Sydney, NSW, 2000</i>	

DAY 2: FRIDAY 1 APRIL 2016

Session 5 – Plenary (Chair: Prof Chris Evans) – Centennial Room		
8.45 – 9.00am	Coffee on arrival	
9.00 – 9.40am	Prof Duncan Bentley – Pro Vice Chancellor, Swinburne University of Technology, Australia	
9.40 – 10.20am	Mr Jeremy Sherwood – Former Head, Office of Tax Simplification, UK	
10.20 – 11.00am	Mr Ian Taylor – Chair, Tax Practitioners Board, Australia	
11.00 – 11.30am	Morning tea	
Session 6	Stream A – Taxpayer rights Centennial Room	Stream B – Tax compliance Bronte Room
Session Chairs	Prof Duncan Bentley	Prof Eva Eberhartinger
11.30 – 12.00pm	Dr John Bevacqua (La Trobe) Taxpayer compliance effects on enhancing taxpayer rights: A research agenda	Prof Michelle Drumbl (Washington Lee University) Beyond polemics: Poverty, tax and noncompliance
12.00 – 12.30pm	Mr Mathew Leighton-Daly (UNSW) A model policy for the regulation of tax crime in Australia	Mr Arifin Rosid, Prof Chris Evans and Prof Binh Tran-Nam (UNSW) Do perceptions of corruption influence personal taxpayer reporting behaviour: Evidence from Indonesia
12.30 – 1.00pm	Dr Kalmen Datt (UNSW) To shame or not to shame? That is the question	Mr Agung Darono (Ministry of Finance, Indonesia) and Mr Danny Ardianto (Monash) The use of CAATs in tax audits: A comparative study with lessons from international practice
1.00 – 2.00pm	Lunch – <i>Outdoor Courtyard</i>	
Session 7	Stream A – Dispute resolution Centennial Room	Stream B – Tax compliance costs and simplification Bronte Room
Session Chairs	Prof Pamela Hanrahan	Jeremy Sherwood
2.00 – 2.30pm	Ms Melinda Jone (Uni of Canterbury) What can the UK's tax dispute resolution system learn from Australia? An evaluation and recommendations from a dispute systems design perspective	Ass Prof Tamer Budak (Inonu Uni, Turkey) and Prof Simon James (Exeter) The applicability of the OTS complexity index to tax system comparative analysis between Turkey and the UK
2.30 – 3.00pm	Dr Ranjana Gupta (Auckland University of Technology) Integrating mediation and moderation to clients' trust on tax practitioner and relationship commitment	Ms Valmai Copeland and Ms Virginia Burns (Inland Revenue NZ) Compliance costs of meeting tax obligations in New Zealand
3.00 – 3.30pm	Prof Binh Tran-Nam and Prof Michael Walpole (UNSW) Compliance costs and access to justice	Ass Prof Tamer Budak (Inonu Uni, Turkey), Prof Simon James (Exeter) and Prof Adrian Sawyer (Uni of Canterbury) International experiences of tax simplification: Distinguishing between necessary and unnecessary complexity
3.30 – 4.00pm	Afternoon tea	
Session 8 – Plenary (Chair: Prof John Taylor) – Centennial Room		
4.00 – 4.30pm	Mr Mark Chapman – Director of Tax Communications, H&R Block: The role of the local tax agent in building community support for the tax system	
4.30 – 5.00pm	Panel Discussion	
5.00 – 5.30pm	Conference Closing Drinks at the Oceans	