

CONFERENCE PROGRAM

ASPECTS OF TAX ADMINISTRATION AND ECONOMIC DEVELOPMENT

5 and 6 November 2024

**Courtyard Bali Nusa Dua Resort
(Room: Krisan 1)**

Organized by Emeritus Professor Chris Evans of UNSW Business School, Professor Kerrie Sadiq of QUT Faculty of Business and Law, Professor Richard Krever of University of Western Australia and Professor Michael Walpole of UNSW Business School to mark the formal retirement of Professor Binh-Tran-Nam.



Funded by School of Accounting, Auditing and Taxation, UNSW Sydney and School of Accountancy, Queensland University of Technology (QUT), Brisbane.

Tuesday, November 5, 2024: Tax Administration and Environmental Tax
Conference opening

09:00 – 09:30	Chris Evans, Kerrie Sadiq, Richard Krever and Michael Walpole	Welcome and Panel Discussion of Conference Key Themes
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Session 1 Tax Complexity and Tax Compliance Costs

Chair: Richard Highfield

09:30 – 10:00	François Vaillancourt	Tax complexity and tax compliance costs of the personal income tax in Canada, 1985-2023: A synthesis
10:00 – 10:30	Karen Stark, Sharon Smulders and Elza Odendaal	How CHAID can assist revenue authorities in analysing tax compliance costs
10:30 – 10:45	Chair and Presenters	Panel Discussion

10:45 – 11:15 Coffee Break
Session 2 Tax Complexity and Tax Compliance Costs (cont'd)

Chair: Yige Zu

11:15 – 11:45	Helen Hodgson, Sally Joseph and Chris Evans	Unfinished business? Assessing and addressing the burden of the split tax code in Australia
11:45 – 12:15	Hughlene Burton, Stewart Karlinsky and Binh Tran-Nam	Tax administrators' perception of Australian large business tax law complexity
12:15 – 12:30	Chair and Presenters	Panel Discussion

12:30 – 14:00 Lunch

Session 3 Tax Compliance in Indonesia

Chair: Christine Tjen

14:00 – 14:30	Arifin Rosid	An empirical analysis of strategies for enhancing tax compliance: The case of Indonesia
14:30 – 15:00	Ferry Liu and John Hasseldine	An analysis of the pre- and post-coronavirus pandemic self-assessed tax payments of SME taxpayers in Indonesia
15:00 – 15:15	Chair and Presenters	Panel Discussion

15:15 – 15:45 Tea/Coffee Break

Session 4 Environmental Taxes and Sustainability

Chair: Richard Krever

15:45 – 16:15	Natalie Stoianoff and Evgeny Guglyuvatyy	Considerations in developing a circular fiscal policy to achieve sustainability and economic resilience - a case study analysis of Australia and Malaysia
16:15 – 16:45	Mahmoud Abdellatif and Sabina Hodzic	The role of environmental taxes towards environmental development: Evidence from Qatar
16:45 – 17:00	Chair and Presenters	Panel Discussion

17:00 - 17:10 Group photo

19:30 Dinner (own cost)

Wednesday, November 6, 2024: Tax and Economic Development

Session 5 Tax Policy and Reform

Chair: Fiona Martin

09:30 – 10:00	Adrian Sawyer and Lisa Marriott	New Zealand's tax reform experience: Parallels with Australia
10:00 – 10:30	Yan Xu	Fiscal decentralisation in fiscally centralised states
10:30 – 10:45	Chair and Presenters	Panel Discussion

10:45 – 11:15 Tea/Coffee Break

Session 6 Tax Dispute Resolution

Chair: Michael D'Ascenzo

11:15 – 11:45	Michael Walpole, Ann Kayis-Kumar and Amy Lawton	A comparative analysis of UK and Australian approaches to the release of tax debts on grounds of hardship
11:45 – 12:15	Rodney Brown	Hindsight reveals insight: A retrospective investigation of large corporate taxpayer disclosures prior to a tax settlement with the Australian Taxation Office
12:15 – 12:30	Chair and Presenters	Panel Discussion

12:30 – 14:00 Lunch

Session 7 Tax Performance and International Trade

Chair: Gareth Myles

14:00 – 14:30	Binh Tran-Nam, Mike Nguyen and Lien P Nguyen	Determinants of tax level in Africa: An empirical study
14:30 – 15:00	Van Pham-Hoang, Thai-Ha Le and Pham Thi Bich-Ngoc	The effect of international trade on tax effort, tax ratio and tax inefficiency
15:00 – 15:15	Chair and Presenters	Panel Discussion

15:15 – 15:45 Tea/Coffee Break

Session 8 Income Inequality and International Tax

Chair: Youngdeok Lim

15:45 – 16:15	Partha Gangopadhyay (remote)	Impacts of income inequality on taxes in the United States: Evidence from a quantile ARDL approach
16:15 – 16:45	Kerrie Sadiq and Rodney Brown	The democratisation of international taxation: Stemming aggressive tax practices for economic development
16:45 – 17:00	Chair and Presenters	Panel Discussion

17:00 – 17:15 Close of conference