INTERNATIONAL CONFERENCE ON

"TAX COMPLIANCE: NEW METHODOLOGICAL AND EMPIRICAL APPROACHES"

April 16-18, 2020 University of Perugia, Assisi, Italy

Call for papers

In recent years empirical research on tax compliance has greatly expanded thanks to the possibility to exploit experimental or quasi experimental data along with larger and more reliable administrative datasets. Econometric techniques used to evaluate policies are being complemented, and to some extent even replaced, by new techniques based on data mining and machine learning applied to administrative large datasets and to big data. These new approaches are also increasingly being used by tax authorities around the world to address prediction policy problems and to enhance the efficiency of tax administration policies. A number of issues are raised by these approaches, concerning their internal and external validity, their implications for the design and implementation of policies and the possibility of having methodological advancements to describe such a crucial theme by pursuing the target of real world applicability. To properly deal with these issues an interdisciplinary approach is necessary.

The aim of this conference is to bring together economists, statisticians, applied mathematicians, other social scientists and policy makers working on these issues. We are seeking empirical contributions as well as methodological papers applying and/or discussing the foundations, the implications and the interpretation of new approaches, both model-driven and data-driven, to the empirical research on tax compliance and related issues (undeclared work, frauds, smuggling, money laundering, etc). We also encourage submissions from

lawyers and social scientists looking at the compatibility of some of these new approaches with privacy and other fundamental individual rights. Invited lectures will be given by researchers from Tax Authorities which apply these new approaches. .

Papers presented at the conference may be submitted to the conference committee shortly after the conference to be considered for inclusion in special sections of two international referred journals, namely **Metroeconomica** and **Journal of Tax Administration**. Additional details will be given during the conference to the partecipants.

The conference will take place in Assisi, at Palazzo Bernabei, which hosts the bachelor degree in Economics of Tourism of the University of Perugia. The University of Perugia, founded in 1308, is one of the oldest Universities in Italy and one of the most accredited, offering a wide variety of courses in all fields of education. The conference is organized by Amedeo Argentiero (University of Perugia), Roy Cerqueti (University of Macerata), by Alessandro Santoro (University of Milan-Bicocca) and by the Tax Administration Research Centre of the University of Exeter.

Deadline for paper submission: **31st of January 2020**, full-text papers or extended abstracts should be sent exclusively in pdf format at convegno.taxcompliance2020@unipg.it and alessandro.santoro@unimib.it.

The same mail addresses may be also used for information.

Acceptance will be notified by **15th of February 2020**.

Further details will be given to the participants.