



Program

Nordic workshop on tax evasion – March 6-7, 2013 in Stockholm

Wednesday March 6

10.00-10.20 Opening Speeches

Ingemar Hansson, Director General of the Swedish Tax Agency

Henry Ohlsson, professor, chairman of the UCFS board

10.20-11.10 Keynote speaker: Agnar Sandmo, professor, Norwegian School of Economics and Business Administration: "Theories of tax evasion and the hidden economy"

11.10-12.00 Keynote speaker: Claus Thustrup Kreiner, professor, University of Copenhagen: "What makes tax payers comply? Evidence from a tax audit experiment in Denmark"

12.00-13.00 Lunch

13.00-13.40 Søren Pedersen, SKAT, Denmark: "How SKAT has used the results from their random audits"

13.40-14.20 Martin Jacob, WHU – Otto Beisheim School of Management (with Annette Alstadsæter, University of Oslo): "Accidental Tax Evasion and Inertia of Taxpayers and Authorities: Evidence from Sweden"

14.20-15.00 Tuomas Kosonen, VATT (with Olli Ropponen, VATT): "The Role of Information in Tax Compliance: Evidence from a Natural Field Experiment"

15.00-15.20 Coffee break

15.20-16.00 Jani Martikainen, VERO, Finland: "The role of data and research in the business context of tax administration"

16.00-16.40 Karin Edmark, Research Institute of Industrial Economics (with Roger Gordon, University of California, San Diego): "Taxes and the Choice of Organizational Form by Entrepreneurs in Sweden"

18.00 Dinner, Bruses Matsalar, Norra Latin

Thursday March 7

9.00-9.30 Morning coffee

9.30-10.10 Peer Ebbesen Skov, University of Copenhagen (with Claus Thustrup Kreiner and Søren Leth-Petersen, University of Copenhagen): “Tax Reforms and Intertemporal Shifting of Wage Income: Evidence from Danish Monthly Payroll Records”

10.10-10.50 Tuomas Kosonen, VATT (with Jarkko Harju and Olli Ropponen, VATT): “Tax compliance: Cost and confidence”

10.50-11.10 Coffee Break

11.10-11.50 Henry Ohlsson, Uppsala university (with Per Engström, Uppsala university, Katarina Nordblom, Gothenburg university and Annika Persson, The Swedish Tax Agency) “Tax compliance and loss aversion”

12.00-13.00 Lunch

13.00-13.40 Anders Berset and Stian Fagerli Arntsen, Skattetaten, Norway: “Attitudes to compliance among Norwegian companies”

13.40-14.20 Julia Tropina Bakke, Norwegian School of Economics: “The effect of foreign acquisitions on performance of firms in Norway”

14.20-14.40 Coffee Break

14.40-15.20 Christiaan M. van der Walt, Information Security, Modelling and Digital Science, Council for Scientific and Industrial Research, Pretoria, South Africa (with Fulufhelo V. Nelwamondo and Eric Dube): “Swedish Mutual Fund Tax Returns: a Statistical Analysis”

15.20-16.00 Martin Solvinger and Lennart Wittberg, Skatteverket, Sweden: “Appliance of research results in developing strategies of the Swedish Tax Agency”

Welcome!

Per Engström ([UCFS](#))

Katarina Nordblom ([UCFS](#))

Katinka Hort ([Swedish Tax Agency](#))

Annika Persson ([Swedish Tax Agency](#))

Susanna Wanander ([Swedish Tax Agency](#))

Conference venue: [City Conference Center](#) (“Folkets Hus”, entrance at Barnhusgatan 12-14; conference room 202)