After such a great conference in Adelaide, if you are like me, the year is now in full swing with classes commencing and large numbers of students on campus. While the realities of teaching and administration take centre stage, I have many fond memories of the conference hosted by the University of Adelaide. On behalf of all ATTA members, a big Thank You to Domenic Carbone, John Tretola, Sylvia Villios and their team of volunteers for organising a great conference. A big thank you also goes to the conference sponsors, plenary speakers, and delegates who, without you, the conference could not have gone ahead and been such a success. I am already looking forward to next year’s conference to be hosted by UNSW — thank you John Taylor and your team. Please see later in the newsletter for a wrap up of this year’s conference.

It is a privilege and a challenge to take over from Helen Hodgson as your new President, and in doing so, setting a precedent as the first non-Australian to hold the position. As I settle into the role I will certainly be looking to draw upon the experience of my fellow Executive members, to Colin Fong and prior ATTA Presidents.

You will soon see a significant change in the tax publishing arena, with Oxford University Press (OUP) acquiring the CCH tax and business academic titles. This has a familiar feel to it as I believe OUP took over the Blackstone Press titles in the UK some years ago. I am delighted that CCH has committed to supporting the publication of the thesis for this year’s ATTA CCH Doctoral Series award winner, Theuns Steyn, from the University of Pretoria. OUP’s move also raises interesting issues such as future ATTA conference sponsorship and
presence at conferences. Please be assured that your Executive, along with the Doctoral Series Panel, will do all they can to ensure that this award continues beyond 2015, including securing sponsorship.

On a less than happy note, the last few months have been a sad time for a number of ATTA members through the passing of members of their immediate family. I do sincerely hope you can reach out to your fellow ATTA members for support. Many of you may not know that Sir Ivor Richardson, retired President of the NZ Court of Appeal, passed away in late December 2014. Sir Ivor throughout his career significantly impacted upon the legal profession and academia in New Zealand, especially with regard to taxation. On a personal note, Sir Ivor encouraged and supported me on numerous occasions with my research, and I would encourage you to read the tributes to him given by the senior members of the NZ legal profession and judiciary. From a perspective of his impact on academia, I would draw your attention to a personal tribute in the NZ Journal of Taxation Law and Policy’s forthcoming March 2015 issue.

On the political front, while being from across the ditch, Australian politics is not as close to my heart as it is to many of you, the recent (failed) attempt at a coup to oust Australian Prime Minister Tony Abbott may yet have implications for tax reform, especially GST reform (which is an area of interest to me). The Australian community (and even some in New Zealand) is waiting on the tax reform white paper which, at the time of writing, is (over)due. It is like Waiting for Godot! On this side of the Tasman, the New Zealand Parliament has just resumed for the year, with the first tax reform proposal for 2015 coming from a less than likely sector, namely local government.

Adrian Sawyer

2 ATTA 2015 Conference wrap-up

The University of Adelaide Law School was proud to host the 27th ATTA Conference on 19 to 21 January 2015. The conference was very successful with over 100 registrants, six Keynote Plenary presentations and 70 academic and PhD presentations. In this regard I want to thank attendees who have sent numerous emails complimenting the conference and its organisation.

I would also like to take the opportunity to again thank our Keynote Plenary speakers and Conference Dinner speaker who shared their insights about the theme of the conference: Tax – ”It’s time” for change. I also thank again the conference sponsors The Tax Institute, Wolters Kluwer (CCH), Thomson Reuters, Bloomberg BNA, IFA Australia, CPA Australia (SA Division), Gustax Consulting Pty Ltd, The Federation Press, the Adelaide Law School, the Adelaide Business School and O’Leary Walker Wines.

As well as receiving some wonderful feedback about the conference overall, particular praise has been given about the Welcome Cocktails function held at the beautiful Ballroom of Ayers House, and about the Wolters Kluwer (CCH) Conference Dinner held at the newly developed Adelaide Oval Stadium. For my part, I really enjoyed both these functions and the entertainment provided at both.

I congratulate again the following winners of the various conference prizes:
Best PhD paper presented, as awarded by our ATTA Patron to Mattia Anesa for “Is corporate tax maximisation an unthinkable”.
Best PhD paper, as awarded by The Federation Press, to Ali Salehi Far for “The Role of the OECD in the Current International Tax Law: Voluntary or Obligatory”.

2
Best tax research paper, as awarded Bloomberg BNA, to Lisa Marriott for “An Investigation of attitudes toward white-and blue-collar crime in New Zealand”.

And thanks once more to my fellow members of the Conference Organising Committee, John Tretola and Sylvia Villios, and to our student volunteers who helped the conference run smoothly.

John Tretola and I are the guest editors of this year’s edition of the Journal of the Australasian Tax Teachers’ Association (JATTA) and there is a separate call for the submission of journal articles later in this newsletter. Submissions are due to John Tretola by 31 March 2015. The journal’s requirements can be found at: http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/atta/attajournal/Pages/submissions.aspx

Any inquiries about JATTA should be directed to John whose email address is john.tretola@adelaide.edu.au.

And a final thank you again to all who registered and attended the conference. I hope that you enjoyed both the conference and your visit to Adelaide.

Kind regards

Domenic Carbone

3 ATTA Annual General Meeting minutes

Date & time: Wednesday 21 January 2014 @ 2-3pm
Venue: The Braggs Lecture Theatre, University of Adelaide
Present: 68
Apologies: Marg McKerchar, Dale Pinto, Miranda Stewart, Michael D’Ascenzo, Mark Keating, Mark Bowler-Smith, Kalmen Datt

1. Minutes of the previous meeting: These were signed as an accurate report moved by Ranjana Gupta, seconded by Adrian Sawyer.

2. Matters arising from the minutes. Issues will come under other items.

3. Reports

President’s report:
It has been my privilege to serve as the President of this organisation for the last two years, and to have been on the Executive since 2009.

There has been a sense of coming full circle: when ATTA incorporated in 1994 I was part of the first executive that was charged with preparing the Constitution. The major task of the Executive over the last 2 years has been to review that Constitution. I would like to record at this point my thanks to Brett Bondfield and Brett Freudenberg for their work in undertaking that review. I think it is fair to say that after 21 years the Constitution has held up fairly well to that scrutiny, although there are some changes recommended to update our procedures to reflect the way ATTA functions now.

One of the roles of the President is to be an access point for other organisations that want to reach Tax Teachers. I will not bore you with all of these requests, but a highlight was my involvement in the Thomson Reuters Tax Graduate of the year awards. I was approached in 2013 and for the last two years I have been on the selection panel. This year’s winner was
Sudha Vanthavasi of BDO East Coast Partnership, a Commerce graduate of UNSW. It has been rewarding and validating as a teacher to see the development of these graduates as they enter the workforce. The finalists have been motivated and hard working young people who are already making a contribution in their workplace. I expect they will go on to bigger things.

I would like to thank all of the ATTA members who contribute to the organisation on an ongoing basis. I expect that I will miss someone - my apologies if I do, but I would like to remind members of the work that is going on continuously:
- conference organising teams at Adelaide this year (Domenic Carbone, John Tretola and Sylvia Villios) and Griffith (headed by Brett Freudenberg and Anna Mortimore) last year;
- JATTA editorial board, headed by Dale Pinto with Mark Keating editing in 2013 and Lisa Samarovski editing the 2014 edition;
- CCH/ATTA Doctoral publication committee - and I would like to acknowledge the contribution of Rick Krever, who stepped down this year with Kerrie Sadiq replacing him;
- TBL at UNSW, which continues to host the ATTA website, and Kathrin Bain who liaises with the relevant admin staff when work needs to be done; and
- anyone else who has responded to ad-hoc requests for assistance.

Finally, I would like to thank the executive; currently Adrian, Ranjana, Brett Freudenberg, Brett Bondfield, Colin Fong and Shirley Carlon. We will be holding elections shortly, but I would like to thank Colin particularly as he steps down as Secretary/Treasurer - although he will be retaining his role as Newsletter Editor.

Thank you all again for your support over the last two years. ATTA is more than just an association - I have made many friends over the past 25 years. We have always taken pride in mentoring and encouraging junior colleagues and I know that ATTA will continue to do so.

Assoc Prof Helen Hodgson

Treasurer’s report:
The audited accounts were distributed at the meeting. Comments on the accounts: The profit and loss account for 2013-14 showed a surplus of $2,911 leaving accumulated funds as at 30 June 2014 of $52,234. As at 30 June 2014 there were still carried forward tax losses. The auditor will prepare the tax return for lodgement. There was a transposition error on the asset and liability statement and the net assets should have been $52,234 not $53,134 as shown. The meeting was advised that for 2014 onwards the accrual basis of accounting would be used. Income for the association is interest and conference surpluses. The surplus/deficit from conferences will be recognised on receipt by the association as this is when the net surplus can be measured with certainty. Recall the annual conference is held in January each year and the surplus is normally remitted once the sponsoring university have covered all the costs, including the JATTA journal editing costs. This is usually about 12 months after the conference is held. The main direct outgoing costs of the association are the audit and tax preparation fees, the honorarium paid to the Colin Fong and the CCH doctoral publication costs. The expenses will be matched to the conference or the period to which the item relates. This would mean the net surplus from the Auckland conference was $3,956.

Shirley Carlon

Fiona Martin queried that with $50,000 in reserves, what can these be used for? It was reported in the past reserves have been used to pay for a range of losses, PhD student subsidies etc. The Executive would welcome concrete proposals for use of the reserves.

Treasurer’s report moved by Helen Hodgson and seconded by Rob Woellner.
Secretary’s report:
In the past year we have added about 25 new ATTA members from the previous Brisbane conference and another 20 names to the mailing list to receive the ATTA News. Rick Krever and others, on average, give me two new email addresses per month to add to the ATTA News mailing list. Presently the ATTA News is emailed to 493 recipients and after this Adelaide conference the figure will probably be in excess of 520.

The ATTA News is issued about the 20th of each month and in 2013 contained 414 pages plus other attachments, in 2014 contained 256 pages plus other attachments. The editor would appreciate members sending in a list of their various publications and other items for noting in the ATTA News.

The Secretary regularly gets emails involving issues that have already been published in ATTA News so I would encourage members to read their issues carefully. Other times the Secretary gets tax research questions and this year I received one which I have turned into a conference paper.

Colin Fong

The Secretary’s report moved by Helen Hodgson and seconded by David Smith.

4. Special business - Amending the constitution of ATTA. Outlined by Brett Bondfield and Brett Freudenberg.

The idea of the proposed constitutional change is to modernise, keep the membership informed, audit the membership, manage the AGM, and appoint the auditor for the following year. Membership will consist of those who have attended the last 3 years of ATTA conferences. We may impose fees for those absent in the past 3 years. This would be at the discretion of the Executive. Richard Collins suggested modernising the constitution to fill the positions on the Executive, move the quorum from 50 to 20.

Resolutions – proposed to move all the amendments in one go?

David Smith was concerned what a life member benefits include? Brett Bondfield suggested the life member status need not be expressed. What the rights are, no one has brought to the constitution review committee.

It was put that the special resolution be accepted.
Moved: Brett Bondfield, seconded by David Smith. Voted by 46 hands and adopted unanimously.

The President expressed her thanks to Brett Bondfield and Brett Freudenberg for their work on the constitution.

5. Election of Office bearers:
   a) Election of President 2015-2016: Adrian Sawyer
   b) Election of Treasurer: Shirley Carlon
   c) Election of Secretary: Brett Bondfield
   d) Election of Vice-Presidents: Ranjana Gupta nominated by Rob Woellner seconded Kathrin Bain; Brett Freudenberg nominated by Helen Hodgson seconded by Lisa Samarovski; Lisa Marriott nominated by Fiona Martin, seconded by Adrian Sawyer.

7. **Appointment of auditor** – optional. Richard Collins is available. The membership was asked how it felt. A number of members prefer audited accounts, so Richard Collins was appointed as auditor going onwards.

8. **CCH Doctoral series.** Chris Evans revealed the winner of the fifth award is Theuns Steyn from the University of Pretoria, the first time it has been awarded to someone who is not from Australia or New Zealand.

9. **JATTA.** Lisa Samaroski reported she received 17 submissions and published 12 of these. Lisa thanked the referees, Trisha Main, proofreader who did an excellent job editing, Dale Pinto and Brett Freudenberg.

10. **ATTA Conference 2016.** John Taylor presented a video of UNSW hosting the 2016 conference with the theme of *Tax and time travel: looking forward and looking back.*

11. **Expression of interest for hosting ATTA 2017.** Victoria University of Wellington expressed interest in hosting 2017 however, if this did not eventuate, Auckland University of Technology also expressed interest.

12. **General business**
Brett Bondfield reported he has comprehensive lists of attendees of the last 3 years of ATTA conferences sorted so this is a legally audited list. The list of ATTA News recipients is a separate list to ATTA membership. We rely on the currency of ATTA members on the website on the members. We cannot always know if it is correct. There is the practical issue. The UNSW IT division do the work. We need a system to revise material in bulk. The best way is a periodic update. There are privacy issues. One option is to just have a person’s name, no details, with an ‘opt out’ clause. Another is to have a person’s name, employer, and contact email included.

The actual date for the next ATTA conference is not yet confirmed though John Taylor is open to suggestions.

Brett Freudenberg reminded people about the Queensland Tax Researchers’ Symposium and Tax History Chapter meeting to be held at Griffith University, in July 2015. Details are to be supplied in the next ATTA News.

Domenic Carbone suggested a Facebook page or a dedicated ATTA website. Cynthia Coleman suggested a Twitter account. Both suggestions require someone to supervise them. The ATTA Executive to consider this.

John Azzi inquired about all the photos Rob Woellner has been taking at numerous ATTA conferences. Rob claimed he sent a number of photos to ATTA a few years ago. Colin Fong does not recall ever seeing these.

The AGM closed at 3:05pm.

### 4 ATTA medal presentation

The ATTA medal was originally introduced in 2000 and it is awarded in recognition of outstanding contributions to tax teaching and policy. It will always be associated with two
key members of ATTA: the first medal was awarded in 2000 to Abe Greenbaum, a founding member of this body. Subsequently, Justice Graham Hill, the first Patron of ATTA, was recognised with the medal now bearing his likeness and known as the ATTA Hill medal. The medal is awarded by the executive based on nominations from the general membership. This year we received four nominations and the executive decided that we would award two medals. Accordingly, I would like to acknowledge the contribution to the goals of ATTA made by Adrian Sawyer and Binh Tran Nam.

Adrian Sawyer was Head of Department at University of Canterbury late 2007 to mid-2008, Deputy and Acting Pro-Vice Chancellor for the College of Business and Economics during 2011-12, and has been a lecturer, senior lecturer, Associate professor and professor at this institution, commencing in 1991. He is currently the Research Director for the School of Business and Economics.

In these roles he has undertaken research, taught students at undergraduate and postgraduate levels, and supervised research students (including PhDs) and led tax groups. Professor Sawyer has published over 400 publications in tax and tax related areas. He has published in a wide range of journals including high ranking journals such as the British Tax Review and Australian Tax Forum.

Adrian has been a long time member of ATTA and was Vice-President for several years. He has been the ATTA representative for the South Island since this role’s inception. He is chair of the Editors of the New Zealand Journal of Taxation Law and Policy (a role held since 2001) and is on the editorial board of JATTA, and has co-organised two ATTA conferences at the University of Canterbury.

A/Prof Binh Tran-Nam is a leading tax researcher in Australia with five ARC grants over his career and many smaller grants such as CPA, AIJA and AusAID. He is one of the few ATTA researchers whose work has been quoted by the High Court of Australia. (see Commissioner of Taxation v Scully [2000] HCA 6). He was a foundation member of the Atax program at UNSW and thus has made a significant contribution to the development of tax education in Australia. He was the foundation editor of the electronic Journal of Tax Research and has supervised and mentored many PhD and Research Masters students. He is a prolific researcher, especially of compliance costs of taxation, and his many research grants and projects have resulted in significant contributions to the development of tax policy in Australia. He is a frequent active participant at ATTA events and has been involved in organising the ATTA Conference on the three occasions it has been hosted by UNSW.

Helen Hodgson

5 Call for Articles: 2015 edition of JATTA

The closing date for submissions to the next edition of the Journal of the Australasian Tax Teachers’ Association (JATTA) is Monday 31 March 2015.

All papers on taxation will be considered for publication. In particular, JATTA welcomes submissions from authors of the 2015 ATTA conference papers and other papers on the theme of this year’s ATTA conference: Tax – “It’s time” for change. JATTA can provide a forum for publication of the many excellent papers presented at the conference.

Submissions should be presented in MS Word format using double spaced 12 point Times New Roman font. For the purposes of ensuring that the refereeing process is anonymous, please ensure that your name does not appear anywhere on the paper (including in the headers...
or footers, or the MS Word document information) and also ensure that the footnotes do not reveal your identity. Furthermore, papers should conform to the 3rd edition of the Australian Guide to Legal Citation produced by the Melbourne University Law Review: see http://www.law.unimelb.edu.au/mlur/aglc.

An abstract of approximately 100 words is also required. A document separate to this should also be submitted with the author’s/authors’ details (eg, name/s, position/s, institution/s, contact email address/es, etc).

All submissions to JATTA are subject to double blind peer review by appropriate specialists in the particular field of taxation. JATTA satisfies the description of a refereed journal and was included in the ERA 2012 Journal List.

Please submit your papers by email to John Tretola at john.tretola@adelaide.edu.au no later than 31 March 2015.

6 Impressions of my first ATTA Conference

The 2015 ATTA Conference was my first ATTA Conference and, I have to say, the best academic conference I have ever attended. As well as having an opportunity to hear from a broad range of excellent speakers, it was a great chance to have numerous stimulating discussions with other participants about reforming the Australian tax and superannuation systems.

As a first year PhD candidate at the Tax and Transfer Policy Institute at ANU, I was able to learn more about research methods and the findings of relevant research about the Australia and New Zealand systems, as well as learn from research about other countries’ tax and transfer systems. I was also able to find some suitable experts to interview as part of my normative study on integrating the Australian tax and transfer systems. Everyone at the conference was very friendly and helpful.

Not only was the ATTA Conference a brilliant learning experience, we also had a lot of fun and had the chance to check out some of the sights of the lovely city of Adelaide. The cocktail party at historic Ayers House and conference dinner at the newly renovated Adelaide Oval, both events with fantastic musical entertainment, were MC’ed by Chair of the Conference Organising Committee, Domenic Carbone. Domenic has missed his calling as a comedian (although I’m sure his students appreciate his wit).

Congratulations to the 2015 ATTA Medal recipients, Bin Tran-Nam and Adrian Sawyer. Thanks very much to outgoing ATTA President, Helen Hodgson, and the ATTA Executive, as well Dominic and the conference organising committee and the University of Adelaide for such a memorable event. The 2015 ATTA Conference will be a hard act for Sydney to follow in 2016!

Wendy Heatley

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The recent ATTA conference at Adelaide University was the first that I had attended.

On the opening day I found that the PhD presentations in the new and grand Braggs lecture theatre were thought provoking and informative. This was a great opportunity for attendees to participate by speaking with the ‘roaming mike’. In doing so, we provided valuable feedback.
to the presenters. Day 1 concluded with presentations from tax lecturers discussing challenges relating to taxation taught at universities. A highlight for me was Brett Freudenberg and Dale Pinto’s persuasive argument that the law of trusts is not sufficiently covered in the accounting curriculum at Australian universities. Those types of issues can impact on the nature and type of training that my employer provides to its staff, since many are graduates from courses taught by ATTA members.

I attended the welcome cocktail function at Ayers House which was great fun and a fantastic opportunity to network and liaise with tax educators from the tertiary and private sector. It was quite humbling with all the ‘doctors’ in the room. In doing so, I also found out what is involved in completing a PhD in taxation, perhaps even inspiring me to undertake that ‘marathon’ in the future.

There were just too many great presentations over the following two days for me to mention them all. Just a small selection of the highlights for me included listening to the views of Justice Richard Edmonds and Robert Jeremenko in relation to tax reform in Australia. And the presentations by Justice Besanko and Dr Anthony Ting in relation to recent reforms and an inherent limitation of the anti-avoidance rules in Part IVA. Professor Gordon Cooper’s speech on the history of taxation was also very entertaining.

Overall, it was such a great 3 days. Personally, it has been fourteen years since I had completed my first degree at Adelaide University, so it felt great to roam its grounds again and experience campus life. It really is such an impressive university and there had been significant upgrading of the facilities since I had left. The free coffee and great catering was the icing on the cake. Domenic Carbone, who was in fact my tax lecturer in 2001 and John Tretola did not miss a beat. They had done such a great job in organising the event. I’m sure I will be attending ATTA conferences in the future.”

Glenn Pfitzenmeier

7 The Right Honourable Sir Ivor Richardson: Obituary *

ILM Richardson 24 May 1930 – 29 December 2014

In the last three decades of the Twentieth Century the Right Honourable Sir Ivor Richardson was undoubtedly New Zealand’s, and arguably Australasia’s, leading tax lawyer. In Australasia he was challenged only by Justice Graham Hill of the Federal Court of Australia. Regrettably, for jurists with so much in common, the two never met.

Richardson was born in Ashburton, a provincial town in the South Island of New Zealand, to a farming family. He rode to school on horseback. His father died when he was 13 and his mother when he was 16, which may have contributed to his notable self reliance. Richardson was top of his graduating class at Canterbury University and graduated LLM and SJD from the University of Michigan. He married Jane Krchma from Delaware and leaves three daughters, one, Megan, a professor at Melbourne Law School.

Returning to New Zealand he started practice with the firm Macalister Brothers in Invercargill: a prosperous but undeniably provincial town. This apparently unusual career move for someone of Richardson’s achievements proved to be very successful. At the time,

* With permission, this obituary draws heavily on a tribute by Justice Sir John McGrath at a memorial service for Sir Ivor Richardson on 29 January 2015 and on an obituary for the New Zealand Law Society by Geoffrey Adlam. Opinions are the author’s own.
wealthy farmers undertook a good deal of the tax planning in New Zealand; in addition, Macalister Brothers had the Crown Warrant for Invercargill. That is, the firm was responsible for representing the Crown in the district, including representation in tax cases. As well as transactional work, Richardson appeared with Sir Richard Wild QC (later Chief Justice) in the leading case *CIR v Walker* [1963] NZLR 339 at the Court of Appeal.

Such experiences led Wild to persuade Richardson to move to the Crown Law Office in Wellington, where he revitalized Crown litigation in tax cases. In particular, he selected *Elmiger v CIR* [1967] NZLR 161, an over-ambitious effort at tax planning, to launch a sustained attack on tax avoidance. It is probably fair to say that Richardson’s work as Crown Counsel helped to ensure that the New Zealand Commissioner never faced the judicial sympathy for tax avoidance that marked Australia in the 1960s and 1970s.

Throughout his life as a practising lawyer and a judge Richardson remained an active legal scholar. He was Butterworths Fellow at the London School of Economics in 1967 and in the same year began six years as a professor of law at Victoria University of Wellington, three as dean, establishing tax law teaching on a sound footing. He maintained a lifelong connexion with Victoria, serving later on the University Council, as Pro-Chancellor, and as Chancellor. After retirement as a judge he worked in the Law Faculty as a Distinguished Fellow. He maintained a steady stream of scholarship, publishing a number of books and 100 scholarly papers during his career.

Another New Zealand university invited Richardson to become Vice-Chancellor, but instead he returned to private practice in 1973, joining the specialist corporate law firm, Watts and Patterson, where he very quickly built a hugely busy and successful practice in litigation and corporate advice.

In 1977 Richardson was appointed a judge of the High Court, and after only five months promoted to the Court of Appeal, where he served for twenty-five years, the longest term of any judge of that court. His last six years on the court were as President. He retired before the Supreme Court of New Zealand was founded, but would no doubt have been appointed to that court had it been established earlier.

Richardson’s judgments were models of lucidity. His judgments often set out the basics of the relevant law in almost the form of a summary of a textbook, a practice that is extremely helpful for teachers of taxation law. Examples include explanations of the basic rules of deductibility of expenses and of their apportionment in, respectively, *Commissioner of Inland Revenue v Banks* [1978] 2 NZLR 472 (CA) and *Buckley & Young Ltd v Commissioner of Inland Revenue* [1978] 2 NZLR 485 (CA).

As a tax judge, Richardson took a relatively traditional, fairly literal approach. For instance, on the basis of a formal interpretation of the rule in question, in *Pacific Rendezvous Ltd v Commissioner of Inland Revenue* [1986] 2 NZLR 567 he expanded the rule as to the deductibility of interest well beyond the approach of economists and accountants, and even beyond the claim that the taxpayer made in the case. Nevertheless, so highly was Richardson respected in government circles that an amendment to the legislation tended to confirm his legalistic approach rather than, as might have happened, to reform his rule by winding the test back.

This respect in official and tax circles was particularly evident in GAAR cases. As a judge in *Challenge Corporation Ltd v Commissioner of Inland Revenue* [1986] 2 NZLR 513 (CA and PC) Richardson J drew some of the teeth of the New Zealand GAAR that he had helped to set in place as counsel in *Elmiger v Commissioner of Inland Revenue* [1967] NZLR 161. Despite being overturned in the Privy Council on appeal, Richardson’s judgment in *Challenge* remained hugely influential in New Zealand until 2008, when the Supreme Court blew on it
(though very respectfully) in what is now New Zealand’s leading avoidance case, Ben Nevis Forestry Ventures Ltd & Ors v Commissioner of Inland Revenue [2008] NZSC 115, [2009] 2 NZLR 289 (SC). Ben Nevis takes a more substantive approach than was typical of Justice Richardson.

In addition to his tax jurisprudence, Richardson was active in tax administration and policy making, in legal education and university education in general, and in many other areas of law. He delivered ground-breaking judgments in cases relating to the Treaty of Waitangi and its principles, the Bill of Rights, and relationship property. His judgments in many areas of regulatory law, including tax, competition and securities law, and employment, are just as extensive. He valued the approach of the law and economics discipline. He was Chairman of the Committee of Inquiry into Inflation Accounting from 1975-1977, the Committee of Inquiry into Solicitors’ Nominee Companies in 1982, and the Royal Commission on Social Policy from 1987 to 1988. He was Chairman of the Council of Legal Education through much of the 1980s, in that capacity making two major reforms to New Zealand education. First, the Council freed New Zealand law schools from the highly stipulative LLB curriculum that had prevailed previously, allowing a wide range of electives. Secondly, the Council freed universities from the obligation of professional legal education, shifting this work to independent providers running short courses of, typically, thirteen weeks. From 1993 to 1994 Richardson chaired the Organizational Review of the Inland Revenue Department. He was the author of New Zealand’s Generic Tax Policy Process, which involves much more active public consultation on tax policy than is found in most countries. His international work included rewriting the tax law of Mauritius.

Sir Ivor’s contribution to the law was recognized with his knighthood in 1986. He was awarded honorary LLD degrees by Canterbury University in 1986 and by Victoria University in 1989. He was appointed a Principal Companion of the New Zealand Order of Merit in 2002. In her tribute to Sir Ivor, the Chief Justice, Dame Sian Elias, said that he had had an unparalleled influence on New Zealand law during his long tenure as a judge, law teacher and adviser: an accurate summary in the opinion of the present writer.

John Prebble
February 2015

8 Arrivals, departures and honours

Congratulations to Celeste Black who was promoted as an Associate Professor, at the University of Sydney Law School effective from 1 January 2015.

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John McLaren has moved to Singapore to take up a position as a senior lecturer with James Cook University. His email is john.mclaren@jcu.edu.au

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Brett Freudenberg was invited to give a Keynote Address at the 24th Teaching and Learning Forum at the University of Western Australia in January 2015. The paper was entitled: ”Show me the evidence: How the scholarship of learning and teaching is critical for modern academics” and was based on the best teaching paper that Brett presented at 24th ATTA Conference (University of Sydney). See: http://wand.edu.au/course/view.php?id=21

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Dr Mark Bowler-Smith was appointed a senior lecturer at University of Auckland, Business School. <http://www.business.auckland.ac.nz/people/mbow440>
John Passant at the ATTA Conference wanted to ask some questions of and respond to Second Commissioner Andrew Mills but didn’t get time. So he sent a letter to the Australian Financial Review which addressed some of the points in the Second Commissioner’s speech to the ATTA Conference. The AFR did not publish it. For those interested John republished the letter on his blog, En Passant, and here is the link to the letter, headed Neoliberalism and the destruction of the Australian Tax Office.

9 CCH transfer of academic textbooks to OUP

CCH has transferred its Academic textbook business in Australia to Oxford University Press from the last week of January 2015.

All your contact for the titles listed below with be via OUP.

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<tr>
<td>Australian Taxation Law</td>
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<td>Commercial Applications of Company Law</td>
<td>9781925159851</td>
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<td>Core Tax Legislation &amp; Study Guide</td>
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<td>Foundations of Taxation Law</td>
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<td>First Principles of Business Law</td>
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<td>Introducing the Law</td>
<td>9781921322037</td>
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<tr>
<td>McCallum's Top Workplace Relations Cases: Labour law and the employment relationship as defined by case law</td>
<td>9781921322426</td>
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<tr>
<td>Australian Master Environment Guide</td>
<td>9781921485701</td>
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<tr>
<td>A Student Guide to Company Law</td>
<td>9781925159189</td>
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<tr>
<td>How to Pass Business Law</td>
<td>9781922180971</td>
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<tr>
<td>Contract Law in Context</td>
<td>9781922180957</td>
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<tr>
<td>Insurance and Risk Management</td>
<td>9781922042880</td>
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Please be advised that any orders for the titles listed above, including eBooks, previous additions, book packs and ancillary material such as teacher’s resources will now need to be directed to OUP.
Call for 2015 Atax Research Fellowship Applications

In 2015 the School of Taxation & Business Law (incorporating Atax) at UNSW Australia will offer several Research Fellowships to international academics and professionals keen to further their research in the fields of taxation, business law and related disciplines. The maximum value of each fellowship is AUS $7,500. The School may decide to award only one or no fellowship in any given year.

Fellowship duties
Research fellows normally spend a minimum of four weeks working at the School of Taxation & Business Law on a mutually agreed area of research. During their stay, fellows are involved in the following activities:
• producing at least one research paper on taxation or business law, in collaboration with Taxation & Business Law academic(s), to be published in a refereed journal with due acknowledgement of the fellowship
• conducting a Taxation & Business Law research seminar for interested members of the broader tax/business law research community
• participating in Taxation & Business Law collegial activities during the period of the fellowship.

The School of Taxation & Business Law will provide office space and computer equipment at its Kensington campus in Sydney, Australia. Fellows will be responsible for organising their own travel and accommodation although the School can offer assistance in these matters. The preferred timing for successful applicants to undertake the fellowship is or August-October 2015, but other times of the year may also be possible.

Selection
Selection is based on the applicant’s research proposal and on their ability to contribute to the School of Taxation & Business Law research profile. A track record in collaborating with Taxation & Business Law academics will be considered as an advantage.

Application
Applications are invited from overseas academic and professional researchers working in taxation, business law and related disciplines. To apply, applicants must send by email:
(i) A letter of application, indicating in sufficient detail the area they wish to research under the Fellowship and anticipated publication(s), how they will collaborate with Taxation & Business Law academic(s), and their preferred timing to undertake the Fellowship.
(ii) A current curriculum vitae

Applications should be sent by 31 March 2015 to
Associate Professor Binh Tran-Nam,
Research Fellowship Convenor
School of Taxation & Business Law
UNSW Australia,
Sydney NSW 2052
Australia
Email: b.tran-nam@unsw.edu.au

The outcome of applications will be communicated to applicants in late April 2015.

11 New Zealand developments

There has been little of significance to report in the tax field as yet in 2015. Minor changes include:
• The Convention on Mutual Administrative Assistance in Tax Matters becoming operative for NZ from 1st January 2015.
• Changes to the tax treatment of allowances made to employees from 1st April 2015. These changes clarify the tax treatment of allowances relating to accommodation and payments made by employers relating to employee expenditure.
• Changes to the calculations for child support assessment, again from 1st April 2015.
• Changes to income calculations for those with student loans or receiving Working For Families Tax Credits. These changes provide for new income types (e.g. receiving vouchers for goods and services from an employer, or foregoing wages or salary in exchange for private use of an employer-provided vehicle) to be incorporated in calculations of loan repayments and Working for Families Tax Credit entitlements.

Lisa Marriott

12 Recent Federal Court of Australia tax cases

I understand my role as ACT rep may involve letting colleagues know of recent Federal Court cases. If so here are some brief details of those cases. Because this report goes back to early December it is I hope a bit longer than future reports will be. The words are from the Federal Court of Australia website. Here is access to the search engine for them

John Passant

Krok v Commissioner of Taxation [2015] FCA 51
Catchwords: Practice and procedure - claim of legal professional privilege for discoverable documents – whether legal professional privilege has been impliedly waived by reason of partial disclosure of legal advice – relevant principles of implied waiver

Financial Synergy Holdings Pty Ltd v Commissioner of Taxation [2015] FCA 53
Catchwords: Taxation - capital gains tax – formation of consolidated group – disposal of units in unit trust – roll-over relief obtained – calculation of allocable cost amount – time of
acquisition of assets – construction – meaning of “worked out as at the time of acquisition” – whether time of acquisition deemed to be before 20 September 1985 for purposes of Income Tax Assessment Act 1997 (Cth), ss 110-25(2)(b) – meaning of “before that day”.
Statutory Interpretation- Use of guides in interpreting operative provisions.

**Commissioner of Taxation v Arnold (No 2) [2015] FCA 34**
Catchwords: Taxation - Taxation Administration Act 1953 (Cth) – Div 290 – civil penalty regime – whether entity engaged in conduct that resulted in it or another entity being a promoter of a tax exploitation scheme – whether an entity that entered into or carried out the scheme did so with the sole or dominant purpose of that entity or another entity getting a scheme benefit from the scheme – whether it is reasonably arguable that the scheme benefit is available at law – factors relevant to imposition of penalty

**Taras Nominees Pty Ltd as Trustee for the Burnley Street Trust v Commissioner of Taxation [2015] FCAFC 4**
Catchwords: Income Tax - Capital Gains Tax – conveyance of land to trustee for purposes of joint venture – whether transfer of land a “settlement” giving rise to a CGT event – whether transferor retained beneficial ownership of land – method of valuing land for purposes of calculating taxable capital gain – whether development costs ought be taken into account for purposes of cost base.

**Kocharyan v Commissioner for Taxation [2015] FCA 13**
Catchwords: Taxation - Income tax – Appeal from Administrative Appeals Tribunal on questions of law – Relevance of taxpayer’s failure to sign declaration authorising agent to lodge tax return to validity of return – Relevance to validity of assessment – Service of amended assessments – Whether required to be done at taxpayer’s preferred address – Onus of proof of receipt or non-receipt of amended assessments – Time limit for amendment of assessment – Scheme – What constitutes purpose of obtaining scheme benefit in absence of operation of anti-avoidance provision – Whether such a purpose could exist where scheme wrongly relied on to claim deduction

**Seven Network Limited v Commissioner of Taxation [2014] FCA 1411**
Catchwords: Intellectual Property ... Taxation - Agreement between Australia and Switzerland for the Avoidance of Double Taxation with respect to Taxes on Income [1981] ATS 5 – royalties as defined in Art 12(3) – whether consideration was for the use of, or right to use, ‘copyright or other like property or right’ within Art 12(3)

**Hua Wang Bank Berhad v Commissioner of Taxation [2014] FCA 1392**
Catchwords: Income Tax – residency in Australia by a company for the purposes of – place of central management and control; Double taxation treaties with the United Kingdom and Switzerland – tie-breaker provisions dealing with the position of taxpayers resident in more than one country – relevance of commentary on OECD Model Tax Convention to treaty interpretation; distinction between income and capital gains – share trading profits; trading stock – share trading; shares – whether held beneficially; etc

**Albrecht v Commissioner of Taxation [2014] FCAFC 176**
Catchwords: Constitutional Law - Melbourne Corporation principle – commissioned officers of Western Australian police force – members of constitutionally-protected superannuation schemes – whether Melbourne Corporation principle applies to invalidate superannuation contribution surcharge tax imposed on members – whether commissioned officers were at the
higher levels of government for the purposes of the application of the *Melbourne Corporation* principle.

**John Holland Group Pty Ltd v Commissioner of Taxation [2014] FCA 1332**

Catchwords: Taxation - fringe benefits – “fly-in fly-out” arrangements – costs of flights for employees to remote locations on periodic basis – travel at employer’s direction and employees received pay for period of travel – whether costs would be deductible if paid by employees – journey to work

**Commissioner of Taxation v Qantas Airways Limited [2014] FCAFC 168**

Catchwords: Taxation - fringe benefits tax – car parking fringe benefits – meaning of ‘commercial parking station’ – where definition required that car parking spaces be made available in the ordinary course of business to members of the public – whether definition required that car parking spaces able to be used by persons commuting to and from work – relevance of contractual restriction limiting use of car parks at Canberra Airport to airline passengers and meeters and greeters

**Commissioner of Taxation v Macoun [2014] FCAFC 162**

Catchwords: Income Tax - appeal from Administrative Appeals Tribunal – whether appeal competent – whether pension from foreign retirement plan received in years of income when pensioner no longer employed by Specialised Agency exempt from income tax under cl 8 of the *Specialised Agencies (Privileges and Immunities) Regulations 1986* (Cth); Part 1 of Fourth Schedule to *International Organisations (Privileges and Immunities) Act 1963* (Cth); and s 6-20(1) of the *Income Tax Assessment Act 1997* (Cth)

**Nelson v Commissioner of Taxation [2014] FCA 57**

Catchwords: Income Tax - whether taxpayer carrying on a business for the purposes of section 8-1 and Division 35 of the *Income Tax Assessment Act 1997* (Cth)

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**13 The Right Honourable Sir Ivor Richardson: Scholarship available to download**

An obituary elsewhere in this issue notes that the late Sir Ivor Richardson remained a productive scholar throughout his life. From 2012 to 2014 Professor John Prebble, a member of the Australasian Tax Teachers’ Association, directed a project to collect, abstract, and post all of Sir Ivor’s 100 scholarly papers. The work was funded by the New Zealand branch of the International Fiscal Association. It was completed not long before Sir Ivor’s death.

Sir Ivor’s papers are posted on the Victoria University of Wellington pages of the Social Science Research Network, sorted into 21 volumes, being issues of the electronic series, *Victoria University of Wellington Legal Research Papers*. There are volumes on tax avoidance, tax accounting, several other taxation topics, and many topics from other areas of law and public administration. The papers may be found individually by searching on “Ivor Richardson” on the SSRN website, or collected into volumes on the research pages of Victoria University Law Faculty at Ivor Richardson. All may be downloaded free of charge. In addition, subscription to *VUW Legal Research Papers* is free. Subscription requires joining SSRN, but SSRN does not sell electronic addresses.

February 2015
14 Critical tax studies

I floated at the beginning of my talk at Tax Teachers on tax avoidance, the judiciary, embedded neoliberalism and the commodity form theory of law the idea of setting up a critical tax journal. I will work out scope and aims if others are supportive of turning the thought bubble into a reality. However I envisage critical perspectives on tax to be a broad church and cover 'considerations of class, disability, gender, race, sexual orientation, and other so-called “outsider” perspectives.'

I have had expressions of interest from colleagues in the US and from other academic backgrounds in Australia. In the US there is an identified critical tax stream which has an annual conference. Details of the 2015 conference in early April will be announced soon. I see the first step as being a set of articles in a special issue in an already established and respected journal edited by senior tax academics with help from me and others. If anybody is interested in exploring the viability of an inclusive critical tax journal or a special critical tax edition in an established journal (suggestions most welcome) you can contact me at en.passant@bigpond.com or jpassant@uow.edu.au

John Passant

15 Master of Laws in international tax law scholarship

The Institute for Austrian and International Tax Law would like to inform you about a Scholarship for a full time course within our LL.M. program in International Tax Law: Erste Bank and Die Presse offer a full-time scholarship for the academic year 2015/2016 amounting to €13,900,.-. Every graduate in the field of economics, social science and law, who has not yet reached 30 years of age by the time of application, is allowed to apply. The scholarship will be granted in accordance with regulations for the curriculum of the LL.M. program in International Tax Law to the applicant who best fulfills the academic accomplishments. Additional skills will be taken into account, as well.

Please submit your application for the scholarship by February 28, 2015 at the latest, to Ms. Mag. Ender. Any recourse to courts of law is excluded. The application form is available to download at http://www.international-tax-law.at at „Scholarship”.

The deadline for applications for a regular place in the course is April 15, 2015.

For further information please contact:
Mag. Barbara Ender
Akademie der Wirtschaftstreuhänder GmbH
Tel.: +043 (0)1-815 08 50-15; b.ender@wt-akademie.at
http://www.international-tax-law.at

16 Call for papers

The 6th Queensland Tax Researchers’ Symposium (QTRS) AND the 3rd Meeting of the Australasian Tax History Chapter (THC)

Griffith University Business School will host the 3rd meeting of the Australasian Tax History Chapter (THC) on Thursday, 2 July and the 6th Queensland Tax Researchers Symposium (QTRS) on Friday, 3 July 2015.
These two events bring together tax academics and research higher degree students to discuss and present their current research interests. This is a joint initiative between academics from various universities with Griffith University, QUT, James Cook University and UNSW also sponsoring the event. These events build on the success of the annual symposium, which has been held since 2010.

The 2015 Symposium will be held at Griffith University’s South Bank campus (Brisbane) located on the fringe of Brisbane’s central business district.

Registration is open to academics with a research interest in tax, as well as research higher degree students who are currently undertaking an honours, Masters or PhD dissertation in a tax related topic. While registration is free, numbers are limited and attendees will need to register by Friday 15 May 2015. Attendees may register for one or both days.

Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by 30 April 2015 (500 words) indicating whether they wish their paper to be part of the THC meeting on 2 July or the QTRS on 3 July. Authors will be notified of their acceptance by 11 May 2015. Note it is possible for tax academics to attend without presenting.

General enquiries about both the THC and QTRS (including paper submissions and registration) should be directed to:

Anna Mortimore  
Lecturer- Taxation  
Griffith Business School, Griffith University  
Email: a.mortimore@griffith.edu.au  
Ph: +61 7 555 28082

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Fresh submissions are being welcomed by the peer-reviewed journal *Advances in Taxation*

*Advances in Taxation* publishes relevant, quality manuscripts from around the world on any aspect of federal, state, local, or international taxation including tax compliance, tax planning, tax policy issues, and current issues in tax.

The journal welcomes and encourages interdisciplinary research and a wide variety of research methods, including archival, experimental, survey, qualitative, case-based, legal and literature review approaches that are appropriate to the project.

Potential authors should note that manuscripts should be rigorous and of interest to a broad cross-section of scholars interested in taxation. The Editor will consider occasional publication of manuscripts related to tax education and good replications by doctoral students/faculty of earlier studies where there is an extension of the original paper e.g. through sample period, country of sample or other contribution. Manuscripts are peer reviewed by two external academic experts and comments are sent back to authors within two to three months.

John Hasseldine, Ph.D, FCCA  
Professor of Accounting  
Editor, *Advances in Taxation*  
Department of Accounting and Finance  
Peter T. Paul College of Business and Economics
17 Tax, accounting, economics and law related meetings

Local

27th Atax GST Conference will be held at The Brisbane Hilton (Brisbane, Queensland) on 20 & 21 April 2015. The format will be two full days of conference presentations and discussions as well as a dinner on Monday 20 April at Malt restaurant. Professor Michael Walpole will be coordinating the program. The keynote speaker will be Stephanie Forgie, Deputy President of the Administrative Appeals Tribunal. Topics including GST refund issues; cross border transactions; and the electronic economy as well as the usual GST topics of importance such as real property. As with previous conferences we are offering a discounted registration to our speakers and an Earlybird discount.

Standard Registration $1,650 (incl. GST)
Earlybird Registration (available until 1 March 2015) $1,500 (incl. GST)
ATO $1,000 (incl. GST)
Speaker Registration $750 (incl. GST)
Additional dinner guest $150 (incl. GST)

Conference speakers and ATO delegates please email the conference organiser to obtain discount information prior to registration.

Tax and Transfer Policy Institute, Crawford School of Public Policy, Australian National University Looking Forward at 100 years: Where Next for the Income Tax? 27-28 April 2015. As the White Paper tax reform process kicks off with release of the Issues Paper in the new year, Australia's income tax reaches 100 years of age. See further

The 6th Queensland Tax Researchers’ Symposium (QTRS) AND the 3rd Meeting of the Australasian Tax History Chapter (THC), Griffith University Business School, South Bank campus, Brisbane, 2-3 July 2015. This is a joint initiative between academics from various universities with Griffith University, QUT, James Cook University and UNSW also sponsoring the event. While registration is free, numbers are limited and attendees will need to register by Friday 15 May 2015. Attendees may register for one or both days. Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by 30 April 2015 (500 words) indicating whether they wish their paper to be part of the THC meeting on 2 July or the QTRS on 3 July. Authors will be notified of their acceptance by 11 May 2015. Note it is possible for tax academics to attend without presenting. General enquiries about both the THC and QTRS (including paper submissions and registration) should be directed to:

Anna Mortimore, Lecturer- Taxation
Griffith Business School, Griffith University
Email: a.mortimore@griffith.edu.au
Ph: +61 7 555 28082
ATTA’s **28th Annual Conference** will be hosted by the University of New South Wales School of Taxation & Business Law January 2016 (dates to be confirmed). The theme of the conference is *Tax and time travel: looking forward and looking back.* The conference will celebrate 28 years of ATTA in Australasia. Further information about the conference is included above in this newsletter. If you have any questions please contact John Taylor at c.taylor@unsw.edu.au

The **Tax Institute**’s website www.taxinstitute.com.au lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email phillipacardigan@taxinstitute.com.au or register online at www.taxinstitute.com.au Call the National Events team on 1300 733 842 for more details. Please contact the National Events Team on 1300 733 842 or by email, nationalevents@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz.

Danielle Thurston, Event and Member Services Executive The Tax Institute Phone: 02 8223 0000; Direct: 02 8223 0014 Fax: 02 8223 0077 daniellethurston@taxinstitute.com.au

**Overseas**

3rd Annual Bentham House Conference, **The Philosophical Foundations of Tax Law**, UCL Faculty of Laws, Bentham House, Endsleigh Gardens, WC1H 0EG London, Friday 8th & Saturday 9th May 2015. There is currently very little literature considering the philosophical aspect of tax law. Yet given the controversy that surrounds tax, particularly in a turbulent economic environment, it is an excellent time to explore tax from a philosophical perspective. It is essential that we have a complete understanding of the answers to some of the seemingly basic questions which surround tax, before we can begin to think about what a tax system should look like. Questions such as what in fact is a tax? Why should we tax? How much should we tax and on whom should tax be levied? What should taxes be used for? How do ideas of fairness and justice tie in with the tax system? The consideration of all these questions is crucial to a complete understanding of the tax system and the future of the tax system.

This symposium brings together those with a shared interest in legal philosophy and tax law, as well as perspectives from economics and political philosophy, in order to give a comprehensive and unique perspective to a complex issue. The papers and presentations given over the course of the symposium will culminate in book of essays edited by Monica Bhandari. <http://www.ucl.ac.uk/laws/conferences/tax-law> Registration details <http://www.eventbrite.co.uk/e/philosophical-foundations-of-tax-law-registration-12462526753>

**American Accounting Association** Calls for paper website http://aaahq.org/calls/default.cfm

**Canadian Tax Foundation** http://www.ctf.ca/ctfweb/en

**Institute for Fiscal Studies Conferences and seminars**
http://www1.ifs.org.uk/conferences/index.shtml

**Institute for Austrian and International Tax Law** 2015 events:

- March 16, 2015 – PwC-WU-Seminar: “Current Developments in European and International Tax Law” (in English): Peter Essers/Carlo Romano
- April 13, 2015 – PwC-WU-Seminar: “Current Developments in European and International Tax Law” (in English): Christopher Orchard/Andrew Dawson
April 20, 2015 – Wolfgang Gassner-Gedächtnisvorlesung (in German): Prof. Joachim Englisch
May 18, 2015 – Panel discussion with tax lawyers (in German)
June 1, 2015 – PwC-WU-Seminar: “Current Developments in European and International Tax Law” (German/English): Aline Kapp/Claudine Devillet
June 25, 2015 – Semester closing
July 30/1, 2015 – Second EU-China Tax Summit
July 2-4, 2015 – Conference: “The Impact of Bilateral Investment Treaties on Taxation” (Rust, Burgenland)
July 13-17, 2015 – CEE Vienna International Tax Law Summer School
The topics of the seminar sessions and other events can always be found at www.wu.ac.at/taxlaw. Please feel cordially invited to visit our website again regularly. Additionally, there will again be a huge number of other technical seminars and conferences. Please see our website for most up-to-date information on them.

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands or in Malaysia. For details, see http://www.ibfd.org The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org
For courses go to http://www.ibfd.org/Training
IBFD International Tax Courses - A selection of related courses in 2015
Transfer Pricing Workshop 23 - 24 March 2015, Singapore
Treaty Aspects of International Tax Planning 26 - 28 November, Sao Paulo
International Corporate Tax Planning Aspects 20 - 22 April 2015, Singapore
VAT Considerations in M&A Transactions 28 - 29 May 2015, Amsterdam

Doctoral Meeting of Researchers in International Taxation (DocMIT) and Postdoctoral International Tax Forum (PITF). 21-22 May 2015, IBFD Head Office, Amsterdam, The Netherlands. In 2015, IBFD will organize the 13th edition of the meeting for doctoral researchers and the 4th edition of its postdoctoral (early career scholars) meeting. The purpose of these meetings is to provide the researchers with an opportunity to discuss their current research projects with leading academics and a select circle of colleagues. Participants benefit from tailored coaching provided by our panel of international tax professors, as well as from the feedback provided by peers from various parts of the world. Our aim is to provide researchers with a forum to further their research in the field of taxation.<http://www.ibfd.org/IBFD-Tax-Portal/Events/Doctoral-Meeting-Researchers-International-Taxation-DocMIT-and-Postdoctoral-0?utm_source=Asia-Pacific%20newsletter%20September&utm_medium=email&utm_campaign=AP30-09-2014&utm_content=IBFD-Tax-Portal/Events/Doctoral-Meeting-Researchers-International-Taxation-DocMIT-and-Postdoctoral-0>

2015 Basel, Switzerland (30 August 2015 - 4 September 2015) www.ificbasel2015.com
Topics under consideration as Subjects 1 and 2 of the Congress are "The use of tax measures in the area of research and development (R & D)" and "Taxation and fundamental rights: taxpayers' procedural rights in a globalised world"
2016 Madrid, Spain
2017 Rio de Janeiro, Brazil
2018 Seoul, Korea, Rep of
2019 London, United Kingdom
International Atlantic Economic Society (IAES) conference www.iaes.org for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

International Tax Planning Association Forthcoming meetings http://www.itpa.org/meetings.html

Other useful tax and law related conference websites include the International Bar Association:
http://www.ibanet.org/Conferences/conferences_home.aspx
International Events and Law Conferences http://internationaleventsandlawconferences.yolasite.com
Conferences in Australia http://www.conferencealerts.com/country-listing.php?page=1&ipp=All&country=Australia
Practising Law Institute http://www.pli.edu/
New York County Lawyers Association http://www.nycla.org
American Bar Association Taxation CLE topics http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html
New York Bar Association http://www.nysba.org/
Hieros Gamos Worldwide Law Events Calendar http://www.hg.org/legal-events.asp
For Australian ones http://www.hg.org/legal-events-australia.asp
For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index http://www.interdok.com/mind
See also the magazine Australian Conference & Exhibition Diary, Vamosi Information Publication.

18 ATTA people in the media

ATTA conference
‘Business experts divided on possible ATO appeals split’ Australian Financial Review 21 January 2015 p 4. Although it did not mention ATTA, it referred to a speech by Andrew Mills, made at the conference on 20 January.


Wallis, Chris ‘Shooting the tax messenger’ (Letter to the editor) Australian Financial Review 23 January 2015 p 35

Collins, Richard; Cooper, Gordon & Kenny, Paul
Carswell, Andrew ‘Whitewashed Poms in a sea of pink for Jane McGrath day at the cricket’,
The Daily Telegraph, 6 January 2014 (Editor’s note, I think this was taken in a previous year) < http://www.dailytelegraph.com.au/news/nsw/whitewashed-poms-in-a-sea-of-pink-for-jane-mcgrath-day-at-the-cricket/story-fni0cxj2-1226795392482>
Image with Glen McGrath Channel 7 News, January 2014


19 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

Local

Apps, Patricia ‘Expanding the GST would hit the ‘middle’ and women the hardest’ The Conversation 20 January 2015 <http://theconversation.com/expanding-the-gst-would-hit-the-middle-and-women-the-hardest-36133>

(2015) 44 (1) Australian Tax Review
Editorial - The delicate balance
From moral aspiration to rule of law – lessons from the United States in treating taxpayers fairly – John Bevacqua
A mandatory information disclosure regime to strengthen Australia’s anti-avoidance income tax rules – Nicole Wilson-Rogers and Dale Pinto
Conceptualising “charity” in State taxation – GE Dal Pont


Corden, Max ‘Without revenue, Australia can only have half a budget debate’ The Conversation 19 December 2014 <http://theconversation.com/without-revenue-australia-can-only-have-half-a-budget-debate-35537>

Davidson, Peter ‘Who’s the fairest (and most efficient) of them all – income or consumption taxes?’ 15 January 2015 <https://pagdavidson.wordpress.com/2015/01/16/whos-the-fairest-and-most-efficient-of-them-all-income-or-consumption-taxes>


(2014) 9 (1) Journal of the Australasian Tax Teachers Association
Tax Debt Management in New Zealand and Australia - Lisa Marriott
Are You Still Here, Mr Haase? A Study of Australia’s Tax Rebates for Residents in Isolated Areas - Alexander Robert ‘Lex’ Fullarton
Equity in the Amoral State: the Nexus between Charities, Gambling and the Taxation Redistribution System - Jonathan Barrett and John Veal
Balance of Power Politics and Tax Reform – Helen Hodgson
The Meaning of ‘Market Value’ in Australia’s Income Tax Assessment Act 1997 - Nicholas Augustinos
The Road to Freedom? Hayek and New Zealand’s Tax Depreciation - Rob Vosslander
Taxation and the Rational Theory of Size of Government in Multi-Electorate Political Systems: The Median of the Medians is King – Alex Robson
Data Choice in Capital Gains Realisation Response Studies — A Review - John Minas
Changing use of business structures: Have university business law teachers failed to reflect this in their teaching? Brett Freudenberg and Dale Bocabella
University Teaching: A Reflection on Tax Teaching and Cultural Diversity - Diane Kraal
Using Schemas to Demonstrate the Methodology of Solving Complex Tax Problems: A Case Study - Anna Mortimore and Jennifer Dickfos
Can Teaching and Learning Taxation Be Fun While Still Maintaining Standards? Heather Buchan and Karin Olesen

Kobetsky, Michael; Brown, Catherine; Fisher, Rodney; Villios, Sylvia and Gillies, Peter Income tax - text, materials and essential cases, 9th ed, Leichhardt, NSW, Federation Press, 2015


Millar, Rebecca ‘What can other countries teach us about GST reform?’ The Conversation 27 January 2015 <http://theconversation.com/what-can-other-countries-teach-us-about-gst-reform-36545>


Parkinson, Martin ‘Reflections on Australia’s era of economic reform’, Address to the European Australian Business Council, Sydney, 5 December 2014


Pickett, Kate ‘The 1% are bad for your health – it’s time to tax them more’ The Conversation 21 January 2015 < http://theconversation.com/the-1-are-bad-for-your-health-its-time-to-tax-them-more-36526>


Reynolds, Rocque; Stoianoff, Natalie and Roy, Alpana Intellectual property - text and essential cases, 5th ed, Leichhardt, NSW, Federation Press, 2015


(2015) 80 Taxation Today – (January/February)
• The Diamond Case: Will Reason Prevail in the Permanent Place of Abode Test? - Clinton Alley
• Supreme Court Reverses “Super Priority” for Inland Revenue on Insolvency - David Friar, Partner and Murray Tingey

(2015) 81 Taxation Today – (March)
• OECD Recommendations on BEPS 2014 Deliverables - Richard Collier, Phil Greenfield, Pam Olson, Stef Van Weeghel
• The National Council of Women Litigation [Part 1] - Susan Barker


Ting, Antony ‘Tax transparency trend forces companies to face reality’ The Conversation 10 February 2015 < http://theconversation.com/tax-transparency-trend-forces-companies-to-face-reality-37275>

University of New South Wales Law Theses and Dissertations released during February 2015 on AustLII, includes two taxation doctoral theses:
Wood, Danielle ‘Selling a GST rise will be easier if we can follow the money’ The Conversation 21 January 2015 < http://theconversation.com/selling-a-gst-rise-will-be-easier-if-we-can-follow-the-money-36210 >

**Overseas**

*Bulletin for International Taxation* Number 2 - 2015

- Tax treaty monitor - Australia/China (People’s Rep.)/India/Japan/Korea (Rep)/Singapore/United Kingdom - Tax Treaties and Temporary Residence for Individuals: Tax Abuse? – Focus on the Rules in Australia, China (People’s Rep.) and Singapore in the Context of the Tax Treaties between These States and with India, Japan, Korea (Rep.) and the United Kingdom - Nolan Cormac Sharkey

- China (People's Rep.)/Germany - The China-Germany Income and Capital Tax Treaty (2014) – An Analysis - Andreas Perdelwitz


- OECD/International - The Effect of the OECD Base Erosion and Profit Shifting Action Plan on Developing Countries - Leonard Wagenaar

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- Filter and browse content by category, author, firm or organization
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- Links to other sources, such as Kluwertaxlaw.com for further analysis.
Martin, Fiona ‘The application of the Australian goods and services tax to real property in Australia’ (2015) Fiscalite Pacifique 179-194


20 Quotable quotes

Hosts of the Brisbane FM 97.3 radio station: “The Goods and Services Tax is taxed at what percentage?”

Annastacia Palaszczuk (Queensland Opposition leader, now Premier): “Pass.”


Hosts of the Brisbane FM 97.3 radio station: “Annastacia Palaszczuk, the Queensland Opposition Leader. Spell Palaszczuk”

Campbell Newman (Premier, Queensland, now ex-Premier): “Pass.”


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“When is legal tender not legal tender?
A man in the US has had a run-in with the law after an attempt to pay a tax bill in the most obnoxious way possible.
Texas man Timothy Andrew Norris was arrested last week when a tax office worker refused to accept payment for a $US600 ($A770) tax bill in tightly folded $1 notes. The Times Record News reports Mr Norris, 27, turned up to the Wichita County Courthouse on January 28 to pay his property tax with the offending currency. The bills were said to have been folded so tightly it “required tax office personnel approximately six minutes to unfold each bill”. Assuming that’s true (is that even possible?), Mr Norris not only has some pretty serious origami skills, but he would have put the tax collectors out by about 60 man hours.”

“Lists of great legal scholars — those who are known throughout the world for their contribution to the discipline — are relatively short. They have generally been males from elite institutions and of a particular scholarly persuasion. I know of no studies of an Australian woman specialising in tax or contract law at a regional Australian university.”


“Opposition treasury spokesman Chris Bowen says he does not feel his credibility will be damaged by failing to answer a question on Australia's tax rates during a television interview.

Under repeated questioning by talkback host Alan Jones, Mr Bowen was unable to correctly nominate the income tax-free threshold of $18,200.

Jones asked the Labor frontbencher if he could "outline to everyone out there...the various tax levels" and "at what point we pay so much in tax if you're an income earner?"

After several attempts at getting an answer, the Sydney radio personality accused Mr Bowen of not knowing his portfolio.

"This is a serious issue – the man is pretending he wants to be the treasurer of Australia and doesn't know the tax thresholds," Jones said on Sky News.

Speaking after the interview, Mr Bowen said he thought Jones was quizzing him about superannuation tax, rather than personal income tax rates.”

Source: ‘Opposition treasury spokesman Chris Bowen confident his credibility undamaged following interview on tax rates’, ABC News, 18 February 2014

“In theory tax considerations shouldn't drive investment decisions, but for many retirees, including those with self-managed super funds, who have come to base their investment decisions on advice from their accountant that they will get a big tax break by pumping lots of money into super at concessional rates, and then take out lump sums tax-free, there will be much annoyance when they can no longer do so, even if it is the right policy outcome.”


“Moreover, the push to shut down proposals for greater tax transparency proceeds apace. In its submission to the inquiry, peak accounting body CPA Australia has called for the government to abandon plans for increased disclosure. Incredibly, its argument is that disclosure leads to uninformed public comment.
"Accordingly, to review taxpayers based predominantly on information they disclose will inevitably continue to lead to uninformed public comment,” CPA said. "This could be both unfair and damaging to company reputations and their businesses, where companies complied fully with their legal obligations but are perceived by some commentators to have paid insufficient tax.”

On this logic, if the CPA was about a few thousand years ago it would have advised Moses to stage a cover-up of the Ten Commandments, just in case the Israelite commentators got the wrong idea and challenged the views of the Rabbinical elite.”


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“As a federal parliamentarian of the Liberal Party, I despair that the Liberal Party of today is not the Liberal Party I joined 20 years ago and is not the Liberal Party I had the honour of serving in the Howard government. I feel confident many thinking Labor parliamentarians past and present would feel the same about the ALP of today compared with the Hawke and Keating era. 

Equally, the political dynamic of opposition for opposition’s sake must be jettisoned. The structural changes that needed to be made to the economy in the 1980s could not have been achieved without the Hawke and Keating governments’ collaborative efforts in conjunction with the coalition led by John Howard.

Open debate is the lifeblood of every democracy, but political collaboration from opposing parties should not be an anathema. These are the conversations we need to have, but instead debate is reduced to a robotic regurgitation of stale talking points that resonate with the public like an overdose of Mogadon.

It is not enough for leaders to listen: they must also hear. A leader must create a team and champion the good performances of team members, not be fearful of them. And finally, a leader should not lie - to their colleagues or the Australian people.

The truth is often difficult, but any political figure who looks the public in the eye and betrays their trust is not worthy of office. I want to be part of a government that can look the Australian people in the eye and honestly say - we have listened to you, we have heard you and we will work with you in the best interests of our nation. We must be part of an ongoing conversation with the Australian people that is longer than 140 characters and does not peddle mindless political ideology.”