

## ATTA News March 2015

<https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/newsletters>

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ATTA website <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association>

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### **1 Presidential column**

Now that we are all into the first semester for the year, if you are like me then the great times had at the ATTA Conference are being crowded out by the demands of teaching, preparing assessments and responding to student queries. One positive is that the weather generally seems to be holding up with summer not ready to let go, although for some I expect you would like to see some decent rain. On a note of concern, our thoughts go to those living in and around Vanuatu, as well as parts of the North Island of New Zealand and the Chatham Islands following the devastation of Cyclone Pam. As I am writing this column, a close watch is needed over the potential path of Cyclone Nathan in the upper regions of Queensland.

The ATTA Executive will be meeting (virtually) in the next few weeks to discuss several items that have come to me as the new President. I will provide an update in due course. In the meantime I would encourage you to submit your conference paper to JATTA before the end of this month, especially if you have not got another target journal in mind. JATTA's continued success is dependent upon us as ATTA members.

On the tax policy front the year is underway with a major tax bill released in New Zealand (I would commend to you Lisa Marriott's commentary on New Zealand developments). The Commonwealth Government released Issues Paper 5 – *COAG and Federal Financial Relations* last month; it provides a background in part at least as to what may appear in the imminent White Paper on Tax Policy. As mentioned later in this newsletter, Robert Jeremenko has temporarily left the Tax Institute to work on the Federal government's tax reform agenda. I am sure these papers, along with the tax bill, will provide informative reading to inform our discussions going forward.

Adrian Sawyer

## 2 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/mulr/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](mailto:john.tretola@adelaide.edu.au) no later than 31 March 2015.

## 3 Arrivals, departures and honours

**Catherine Brown**, formerly with the Queensland University of Technology, was appointed as lecturer at Griffith University with the Griffith Business School in February 2015.

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Professor **Margaret McKerchar** will retire from UNSW effective 30 April 2015 and has been appointed as an Emeritus Professor in recognition of her distinguished service to scholarly academic work and to the development of the University.

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Professor **Dale Pinto** from the Curtin Law School has been invited to become a Fellow of the Australian Academy of Law (FAAL) by the President of the Australian Academy of Law, Kevin Lindgren AM, QC, FAAL and pursuant to a resolution of its Board of Directors. Individuals who are invited to become Fellows of the Academy are "persons of exceptional distinction in the discipline of law who are demonstrably committed to the objects of the Academy" (clause 6.3(a) of the Academy's Constitution). The Chief Justice of the High Court of Australia, the Hon Robert S French AC, is the Patron of the Australian Academy of Law which is the fifth learned Academy in Australia.

In addition to the above, Dale was recently awarded a Meritorious Service Award by the Tax Institute for his outstanding service to the Tax Institute.

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**Binh Tran-Nam** retired from his continuing position as Associate Professor at the University of New South Wales Australia School of Taxation & Business Law on 9 March 2015. He will take up a 0.5 FTE (six months a year) full professorship in the Centre of Commerce and Management of RMIT Vietnam. He will continue to be associated with the UNSW Australia School of Taxation & Business Law to conduct his joint ARC Discovery research with Michael Walpole.

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Thomson Reuters is pleased to announce the appointment of Professors **Dale Pinto** and **Kerrie Sadiq** as Associate Editors for the *Australian Tax Review*. Dale and Kerrie will assist General Editor **Chris Evans** with the management of the Journal.

Source: Email of 5 February 2015

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Congratulations to Professor **Richard Cullen** (Visiting Professor, Hong Kong University, Adjunct Professor, University of Western Australia), whose May 2014 article "Land Revenue and the Chinese Dream" was recognised by the *China Policy Review* as one of the "Top 20 Economic Essays of 2014". The *China Policy Review* is a monthly journal of the State Council's Development Research Centre (DRC) in Beijing. The article was published in two parts in the July and August issues. It will also appear in the 2014 *Almanac of China's Economy*, an important annual publication that has been recording the changes in China's national economy since 1981. The Almanac's editorial board "consists of government department heads -- at the national, provincial and municipal level -- and prominent economists. Its editors-in-chief are officials of the DRC." (China Daily, Sept 2013). The article noted above is, in fact, is a short / synoptic article derived from the same research and the full article published in the *e-Journal of Taxation* (another shorter version published late last year in *The Asian Business Lawyer* (KoreaU).)

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Congratulations to **Victoria Roberts** who was conferred with her PhD on 18 March 2015 at the University of New South Wales. Her thesis was entitled: *Australia's contribution to achieving global food security: to what extent can reform of the federal research and development tax incentives assist?* Her supervisors were Profs Margaret McKerchar (UNSW) and Natalie Stoianoff (UTS).

\*\*\*\*\*

**Robert Jeremenko**, Senior Tax Counsel, The Tax Institute will be taking leave of absence from the Tax Institute for the next 18 months with his appointment as Chief of Staff for the Government's Tax White Paper. This new role within the Federal Treasurer's office will be responsible for guiding the tax reform process up until the next election, after which he plans to return to the Tax Institute. He is looking forward to playing a part in the national conversation on options for a better tax system in Australia.

#### **4 Tax and Transfer Policy Institute invitation**

The Tax and Transfer policy institute would like to invite all ATTA members to our conference in April 2015. ATTA members will receive free registration.

LOOKING FORWARD AT 100 YEARS: WHERE NEXT FOR THE INCOME TAX?

The Tax and Transfer Policy Institute will present a landmark research and policy conference on the future of the income tax, to be held at Crawford School of Public Policy, The Australian National University, Canberra, from Monday 27 to Tuesday 28 April 2015. As the Federal Government prepares its White Paper on Tax Reform during 2015, our income tax has reached its first century. The personal and company income tax has shown remarkable resilience as together, these tax bases have come to provide the lion's share of tax revenues in Australia in the last 100 years. Today, the income tax faces new stresses from social and economic changes in the way that we work, save and invest and from the globalisation and digitisation of Australia's economy.

What role should the income tax play in Australia's future tax system? What can we learn from the past or from new research in reforming the policy, law and administration design of our income tax for the future? Papers are invited on any aspect of theory or practice of the income tax including personal and company tax, from diverse disciplinary perspectives in public economics, law, accounting, political science or public policy disciplines.

Confirmed international academic keynote speaker at this conference will be Professor Michael Graetz, of Columbia University, in the United States. Presenters include:

- Julie Smith
- Rob Bray
- Geoffrey Brennan
- Valerie Braithwaite
- Richard Vann
- Antony Ting
- Mark Bowler-Smith
- Richard Eccleston
- Neil Warren
- Graeme Cooper
- Chris Evans
- John Minas
- Youngdeok Lim

The conference will run from 9am on Monday 27 April to 2pm on Tuesday 28 April 2015. A program will be available shortly on our website [taxpolicy.crawford.anu.edu.au/](http://taxpolicy.crawford.anu.edu.au/) This event is by invite only with a limited number of places available to the public. Please register your interest to attend the conference with [diane.paul@anu.edu.au](mailto:diane.paul@anu.edu.au).

## **5 2015 Atax Research Fellowship Applications**

### 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.

## **6 New Zealand developments**

New Zealand tax developments in the last month include:

- Inland Revenue announcing they will use discretion in relation to the income equalisation scheme, in order to assist farmers affected by drought in some parts of the South Island. The aim of the income equalisation scheme is to allow farmers to manage fluctuations in their income. Farmers can put aside funds from productive years, and withdraw these funds in years that are less productive. The assistance provided by Inland Revenue is to relax the rules by allowing late deposits into the scheme (up to 30 April 2015), regardless of when the return is filed, or when it is due. In addition, early refunds will be permitted.
- From 1st April 2015, certain associated person's transactions must be shown. These new rules apply when the associated person is not a company or a tax resident of NZ. The types of transactions that are captured under the amended rules include interest expense on loans from associated persons; loans to associated persons; expenses for services provided by associated persons; and expenses paid to associated persons for rents or leases.
- Clarification by the Minister of Revenue that bodies corporate are no longer required to register for GST.
- Introduction of the *Taxation (Annual Rates for 2015-16, Research and Development, and Remedial Matters) Bill*. This Bill covers:
  - Cash out of research and development tax losses

- Black hold expenditure (related to depreciable intangible assets and non-depreciable assets)
- Charities with overseas purposes
- FBT from employment related loans
- CFC and other remedial matters
- Working for families

More detail on the Bill can be found in the Commentary at:

<http://taxpolicy.ird.govt.nz/publications/2015-commentary-arrdrm/overview>

Lisa Marriott

## **7 Recent Federal Court of Australia tax cases**

Recent Federal Court of Australia cases, (from 1 February to 8 March 2015), with the catchwords taken from the Federal Court website. For the full cases check the FCA website search engine here (<http://www.fedcourt.gov.au/publications/judgments/search#legislation>) or Google the case names.

### ***Commissioner of Taxation v Moignard* [2015] FCA 143**

White J, 3 March 2015

Catchwords: Taxation – appeal from decision of Administrative Appeals Tribunal (AAT) that trust income was not part of taxpayer’s assessable income pursuant to ss 97 and 101 of Income Tax Assessment Act 1936 (Cth) because taxpayer had not been presently entitled to that income – whether AAT misconstrued or misapplied ss 97 and 101 – whether AAT failed to address issues or make necessary findings of fact in determining present entitlement – whether AAT erred in having reliance on subsequent conduct of trustee – whether AAT misapplied or reversed onus of proof imposed on taxpayer by s 14ZZK of Taxation Administration Act 1953 (Cth) – whether taxpayer bore burden of establishing actual tax liability before AAT.

### ***Rio Tinto Services Ltd v Commissioner of Taxation* [2015] FCA 94**

Davies J, 19 February 2015

Catchwords: Taxation: Goods and services tax – whether entitlement to input tax credits – meaning of “creditable purpose” as defined in s 11-15 of the A New Tax System (Goods and Services Tax) Act 1999 (Cth)

### ***Financial Synergy Holdings Pty Ltd v Commissioner of Taxation* [2015] FCA 53**

Pagone J, 9 February 2015

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”.

### ***LHRC v Deputy Commissioner of Taxation (No 3)* [2015] FCA 52**

Perry J, 6 February 2015

Catchwords: Taxation – Where Commissioner in process of assessing objections by taxpayer and associated entities – Whether power to issue notice under s 264 of the Income Tax Assessment Act 1936 (Cth) after objection lodged – Whether s 14ZYA of the Taxation Administration Act 1953 (Cth) confers exclusive power to gather information after taxation objection lodged – Whether s 264 notice limited to gathering information for raising assessments before objection

Taxation – Where Australian Taxation Office conducting special operation auditing taxpayers transferring payments to or from tax havens endorsed by special Australian Crime Commission investigation – Where transcript of Australian Crime Commission examination

of taxpayer disseminated to officers of the Australian Taxation Office under s 59(7) of the Australian Crime Commission Act 2002 (Cth) - Whether requirement to afford the taxpayer an opportunity to be heard before dissemination of the examination transcript to the Australian Taxation Office - Whether use of examination transcript in deciding whether to issue notice under s 264 of the Income Tax Assessment Act 1936 (Cth) or conducting s 264 interview authorised – Whether use of examination transcript in connection with s 264 interview contravenes non-publication directions made under the Australian Crime Commission Act 2002 (Cth) - Whether non-publication direction ought to have precluded use in connection with s 264 interview in order to avoid prejudice to a fair trial if the taxpayer is charged.

Taxation - Whether power to restrain exercise of compulsive powers to require evidence on the subject-matter of offences applies only where the examinee has been charged – Whether decision-maker issuing s 264 notice bound to have regard to detriment suffered as a result of the exercise of the power in s 264 – Whether decision to hold s 264 interview unreasonable

John Passant

### **8 Letter to the editor**

I am pleased that so many attendees enjoyed the Tax Teachers Conference in Adelaide in January (as their correspondence in the February newsletter makes clear.) I too enjoyed many of the academic presentations. I do hope however that at the next Conference there is better balance among the range of guest speakers so that those of us who are concerned about the erosion of equity in society and the tax system are not subject to guest speaker after guest speaker from the conclave of conservatives. Given the Tax Justice Network and United Voice and their 'Who Pays for our Common Wealth' report seemed to be the focus of much of their anger, maybe we should ask one of those organisations to speak and respond. A year late I know, but nevertheless that might lead to a more balanced and wider range of views on offer from our guest speakers.

John Passant

### **9 Giveaways**

One full set of *GST Legislation Plus* (19 editions 1999 to 2015) available for free to good home. If the recipient is in Melbourne, then this person can pick it up, otherwise postage will be paid for recipient elsewhere within Australia.

Contact Samantha Stewart

Samantha Stewart <samantha.stewart@monash.edu>

### **10 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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The **Global Conference on Environmental Taxation** is the leading global forum for exchanges on the principles and practices of environmental taxation and other market-based instruments relevant for greening of the economy and progressing sustainable development. Research presented at the previous fifteen conferences has helped provide a much stronger theoretical and empirical underpinning of the legal, economic and behavioural issues in this area. These conferences are intended to advance knowledge, understanding and debate rather than any particular environmental agenda.

The **theme** for the Conference is **Green Fiscal Reform: Protecting our Natural Resources for a Sustainable Future**. The theme is designed to place greater focus on natural resource protection, a theme that has received less explicit attention in past conferences. It also emphasises an area of great concern to the host country, Australia.

We invite the submission of abstracts for the 16th Global Conference on Environmental Taxation (GCET16), to be held in Sydney at the UTS Haymarket campus, Australia from 23-26 September 2015.

Topics can extend from climate change and other sustainability related policies; biodiversity protection; environmental stewardship; pollution control; water conservation; land degradation; renewable energy and innovation such as wind, solar, geothermal, biogas; mining and rehabilitation; wildlife protection and feral animal treatment; while encompassing market instruments such as carbon pricing, emissions trading schemes, other environmental taxes, subsidies, direct action or spending programs and tax concessions both positive and perverse.

**Note:**

Wednesday 23 September 2015 will be an afternoon session open to everyone with PhD candidate presentations only.

Saturday 26 September 2015 will be a morning session open to everyone that will focus on evaluation frameworks for environmental taxes and concessions.

Abstracts should not exceed 400 words. No figures, tables, footnotes, endnotes or other references should be included in the abstract.

Final acceptance of any contribution requires registration of an author.

**Important dates:**

Deadline for submission of abstracts: 30th April 2015

Notification of acceptance of abstracts: 28th May 2015

Deadline for submission of papers: 24th August 2015

For further information and to submit your Abstract please visit:

<http://www.gcet16.uts.edu.au>

We look forward to welcoming you to Sydney.  
**Professor Natalie Stoianoff**  
**Conference Chair**  
Faculty of Law, University of Technology Sydney

## **11 Tax and related meetings**

### **Local**

**Tax and Transfer Policy Institute, Crawford School of Public Policy**, Australian National University, Professor Alan J Auerbach, Director of the Robert D Burch Center for Tax Policy and Public Finance at University of California at Berkeley, will be visiting to participate in the forthcoming East Asia Forum conference. Professor Auerbach will present the annual Sir Roland Wilson Public Lecture on the topic of taxation of capital and inequality, co-hosted this year by TTPI on Wednesday 15 April 2015, 5:30pm. An audio will be available after presentation. For more information on TTPI, please email [tax.policy@anu.edu.au](mailto:tax.policy@anu.edu.au)

**UNSW, Taxation and Business Law lunchtime seminars:** first research seminar for 2015 will be presented by Dr Sue Yong, Faculty of Business and Law, Auckland University of Technology. Her topic: "Cultural Diversity and Tax Compliance: Lessons from New Zealand", 20 April 2015 – Monday, 12.30-2.00pm, QUAD Building, Level 2, Room 2055, UNSW, Kensington. A light lunch will be provided. For any inquiries and to RSVP please contact Associate Prof Fiona Martin on [f.martin@unsw.edu.au](mailto:f.martin@unsw.edu.au)

**University of Sydney Ross Parsons Centre of Commercial, Corporate and Taxation Law**, Can a 20th Century Business Income Tax Regime Serve a 21st Century Economy? 6-7pm, Mon 20 April 2015. This lecture delivered by Professor Michael J Graetz (Columbia Law School) will address the possibilities for tax reform in the 21st century economy. It will range from the OECD Base Erosion and Profit Shifting Project to the GST and the individual income tax. <<http://sydney.edu.au/news/law/457.html?eventcategoryid=37&eventid=10936>>

**27th Atax GST Conference**, The Brisbane Hilton (Brisbane, Queensland) 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. Standard Registration \$1,650 (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. <<https://www.business.unsw.edu.au/about/schools/taxation-business-law/conferences>>

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. The keynote speaker is Professor Michael Graetz of Columbia University. The conference will address key topics of future of the personal income tax, company tax and income tax in the federation. Confirmed speakers include Professor Geoffrey Brennan, Richard Vann, Chris Evans, Neil Warren and Richard Eccleston. More information and program for this invitation conference will be available soon. Free registration for ATTA members. See further <<https://taxpolicy.crawford.anu.edu.au/department-news/5149/call-papers-looking-forward-100-years-where-next-income-tax>>

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. 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](mailto:a.mortimore@griffith.edu.au)  
Ph: +61 7 555 28082

The **Global Conference on Environmental Taxation**, University of Technology, Sydney, Sydney, Australia 23-26 September 2015. Theme for the Conference is *Green Fiscal Reform: Protecting our Natural Resources for a Sustainable Future*. Note:  
Wednesday 23 September 2015 will be an afternoon session open to everyone with PhD candidate presentations only.  
Saturday 26 September 2015 will be a morning session open to everyone that will focus on evaluation frameworks for environmental taxes and concessions.  
<http://www.gcet16.uts.edu.au>

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](mailto:c.taylor@unsw.edu.au)

The **Tax Institute's** website [www.taxinstitute.com.au](http://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](mailto:phillipacardigan@taxinstitute.com.au) or register online at [www.taxinstitute.com.au](http://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](mailto: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](mailto: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:

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 11-13, 2015 – Conference: “Tax Treaty Case Law Around the Globe”

June 19, 2015 – 22nd Symposium on International Tax Law: “BEPS and Tax Treaties”

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](http://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](http://www.ibfd.org) or contact the International Tax Academy at +31-20-554 0160 or by e-mail [ita@ibfd.org](mailto: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](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)>

**International Fiscal Association Congresses** <http://www.ifa.nl/pages/default.aspx>  
2015 **Basel, Switzerland** (30 August 2015 - 4 September 2015) [www.ifabasel2015.com](http://www.ifabasel2015.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](http://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](mailto: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](http://www.ibanet.org/Conferences/conferences_home.aspx)

IBFD Course calendar

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>  
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>

New South Wales Bar Association

[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)

Law Council of Australia <http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>

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](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.

## 12 ATTA people in the media

John Passant in the *Canberra Times* Letters of 13 March:

My letter on the neoliberal capture of the Australian Tax Office (March 7)

<<http://www.canberratimes.com.au/comment/ct-letters/western-politicians-responsible-for-rise-of-islamic-state-20150306-13xnm.html?rand=1426157234312>> was edited to give the impression that Chris Jordan was a deputy commissioner before coming commissioner. He has never been a deputy commissioner of taxation. The Labor government in 2013 appointed him from the ranks of the tax industry (KPMG via the Board of Tax).

John Passant  
Kambah ACT 2902

## 13 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

Australia. Inspector-General of Taxation *Management of tax dispute: A report to the Assistant Treasurer*, Canberra, 2015

<[http://www.igt.gov.au/content/reports/tax\\_disputes/downloads/management\\_tax\\_disputes.pdf](http://www.igt.gov.au/content/reports/tax_disputes/downloads/management_tax_disputes.pdf)>

(2014) 29 (4) *Australian Tax Forum*

- Uncertainty and possibilities in taxation of Australian investment in China: Profit distributions and payments to group members - Dongmei Qiu and **Nolan Sharkey**
- Expatriate employees and consultants working in China - **Ann O'Connell**, Miranda Webster and **Yue Mei Guo**
- The development of transfer pricing in China - **Michelle Markham** and Yixin Liao
- China's Enterprise Income Tax system: Policy objectives and key design features - Xiliang Ge and **Antony Ting**
- Chinese investment in Australian resources: Can the legal debt/equity distinction still create windfalls and impediments? - **Nolan Sharkey** and **Ian Murray**

(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

Hastings, Debbie ‘Reinventing the way we manage tax disputes’, First Assistant Commissioner addresses the Tax Institute of Australia's Financial Services Conference 2015, Surfers Paradise, 20 February 2015 <<https://www.ato.gov.au/Media-centre/Speeches/Other/Reinventing-the-way-we-manage-tax-disputes>>

Jordan, Chris ‘Reinventing the ATO’, Commissioner's speech to the Tax Institute's 30th national convention, Thursday, 19 March 2015, Royal Pines Resort, Gold Coast

<<https://www.ato.gov.au/Media-centre/Speeches/Commissioner/Commissioner-s-speech-to-the-Tax-Institute>>

Mills, Andrew 'It's time for tax (administration) reform', Second Commissioner Keynote address to the Australasian Tax Teachers' Association 27th annual conference, University of Adelaide, 20 January 2015 <[https://www.ato.gov.au/Media-centre/Speeches/Other/It-s-time-for-tax-\(administration\)-reform](https://www.ato.gov.au/Media-centre/Speeches/Other/It-s-time-for-tax-(administration)-reform)>

**Stewart, Miranda;** Moore, Andre; Whiteford, Peter and Grafton, R Quentin *A stocktake of the tax system and directions for reform: five years after the Henry Review*, Canberra, Tax and Transfer Policy Institute at the Crawford School of Public Policy, 2015. The full version of this report is available at <https://taxpolicy.crawford.anu.edu.au/news/5391/we-need-talk-about-tax>

(2014-15) 49 (6) *Taxation in Australia*

- Protecting your lifestyle from bankruptcy - Matthew Payne
- Tax design, international philanthropy and the “in Australia” special conditions - Matthew Turnour
- Superannuation: SMSF succession strategies - Daniel Butler
- Tax cases: A liquidator's obligations to retain tax - Michael Norbury
- A hidden tax cost for infrastructure projects - Charles Ferraro and Paul Naglan
- A matter of trusts: SMSFs, trusts and property development: Part 1 - Philip Broderick
- Review of Div 7A: What to expect - Herc Koustas, Damien Burke, and Geljic Sanyin
- Trusts, powers and default appointment clauses- John Ioannou and Darius Hii

(2015) 49 (7) *Taxation in Australia*

- Tax cases: Qantas and the taxation of airport employee car parking spaces - Michael Norbury
- Superannuation: SMSF borrowing - Daniel Butler
- A matter of trusts: SMSFs, trusts and property development: Part 2 - Philip Broderick
- Reassessment when review pending? Holger Sorensen
- The income tax and CGT consequences of property disposals - **Michael Blissenden**
- Overseas travel by employees: When does FBT apply? - **Fiona Martin**
- Alternative assets insights: Super funds – Tax impediments to going global - Wendy Hartanti, Christian Holle and Mark Edmonds

(2015) 49 (8) *Taxation in Australia*

- Declaratory relief in revenue matters - Jennifer Batrouney
- Powers to amend trusts are no longer available from courts - Michael Bennett
- Insurance-funded business succession - Patrick Ellwood and Matthew Burgess
- Taxation and crowdfunding – the start - Guy Brandon
- Transferring Victorian property out of trusts and into SMSFs without duty - Phil Broderick and Melissa Brazzale
- Superannuation: Paying a pension in kind using the partial commutation strategy - Daniel Butler
- Tax Cases: An Olympic struggle: Seven Network Ltd v FCT - Michael Norbury
- Accounting for Tax: Informal liquidations - Arthur Athanasiou
- Alternative assets insights: Are NSEIs the election-proof solution to infrastructure funding? - Chris McLean

Taxation Institute Papers published in February/March  
National Division:

- The Murray Review through a tax lens - Rob McLeod
- The Murray Review into Australia's financial system - Rob Colquhoun and Stephen Kirchner

- The politics of tax reform in Australia - John Hewson
- The ATO's changing approach to resolution of banking and finance industry issues - James Campbell
- Update on capital management issues - Tim Kyle
- FATCA/GATCA/CRS: What will be the impact? - William Brown
- Infrastructure - Richard Buchanan and Addison Younan
- Recent developments in thin capitalisation - Sarah Bernhardt
- ATO reinvention & managing disputes post independent review - Deborah Hastings
- Financial services acquisitions and disposals - Teresa Dyson
- The reconstruction provision in the new Australian transfer pricing rules - Ian Fullerton
- BEPS - Topics of specific interest to financial services - Peter Collins, Piotr Klank and Kate Phelan

(2014) 18 (2) *The Tax Specialist*

- The WET: is it a good drop? - Glen Barton, **Annette Morgan**, and **Dale Pinto**
- Defective pattern of distributions test guarantees revenue loss usage - **Dale Boccabella**
- The role and design of a transfer pricing risk assessment framework for tax administrators - Thu Ha Le Thi, **Colleen Mortimer**, and **Dale Pinto**
- From local GST loophole to the worldwide BEPS problems - Maggie Mei-Ki Shiu

(2015) 18 (3) *The Tax Specialist*

- Discretionary trusts without vesting dates - Lister Harrison
- Practical application of the new Pt IVA - Tim Kyle
- Issues arising from the Resource Capital Fund case - Abdol Mostafavi and Charlotte Brierley

## Overseas

*Asia-Pacific Tax Bulletin* Number 1 - 2015

International - Carbon Emissions and Other Environmental Issues in Asia-Pacific: Recent Developments in Environmental Taxes as an Economic Instrument - Satoru Araki

International - Designing A Tax Amnesty – One Size Does Not Fit All - **Najeeb Memon**

International - Enforcement or Cooperation: An Analysis of the Compliance Psychology of Taxpayers - Asmita Singh

India - Casenote – Decision on Application of Non-Discrimination Article under India's Treaty with Japan - Kamesh Susarla and Ravisankar Ramesh

The Developments section is discontinued from January 2015.

*British Tax Review* Number 1 2015

Introduction to Special Issue in Honour of John Tiley

Professor John Tiley CBE QC (Hon) FBA 1941–2013: appreciations - Judith Freedman; Philip Baker

Current Notes

A proposal for business tax reform in Sweden - Peter Melz

Case Notes

Autogrill España SA v European Commission; and Banco Santander SA and Santusa Holding SL v European Commission: Spanish tax rules, state aid and “selective advantage” - Emma Hardwick and Michael McGowan

Skandia America Corporation USA, Filial Sverige v Skatteverket: VAT grouping and intra entity supplies - Richard Stratton

Articles

Administrative Income Tax Legislation: A Century of the Revenue Following the Letter (but not the Spirit) of the Legislation - John F. Avery Jones

Ancient and Modern: Addington's 1803 Tax System Meets 21st Century Avoidance Schemes in Chappell v HMRC - Richard Thomas

Purposive Interpretation in the Age of Horse Trams - Dominic de Cogan  
Income Tax in South Africa and Australia Turn 100: A Letter from the Queen for the  
Dizygotic Twins? **Peter Harris**  
Transferable Personal Allowances: A Small Step in the Wrong Direction - Glen Loutzenhiser  
Capital Gains Tax Principal Private Residence Relief Reform: An Alternative to the “Mansion  
Tax”? Natalie Lee

*Bulletin for International Taxation* Number 3 - 2015

United Nations - Report on the Tenth Session of the United Nations Committee of Experts on  
International Cooperation in Tax Matters - Brian J Arnold  
OECD/International - Treaty Shopping and Limitation on Benefits Articles in the Context of  
the OECD Base Erosion and Profit Shifting Project - Qunfang Jiang  
Peru - The Role of the UN Model in Peru’s Tax Treaties - Khaled Luyo Acosta  
Africa - Tax Policy Trends in Africa – Commentary on the Major Tax Developments in 2013  
and 2014 - Kennedy Munyandi, Ridha Hamzaoui, Carlos Gutiérrez Puente, Lydia Ogazón,  
Anapaula Trindade Marinho, Monica Montes, Monia Naoum and Emily Muyaa  
International/OECD - Tax Amnesties as a Transitional Bridge to Automatic Exchange of  
Information - Vokhidjon Urinov  
South Africa - Hybrid Debt and Hybrid Equity Instruments and the Interest Limitation Rules  
in South Africa - Ernest Mazansky  
Germany - German Federal Tax Court Again Questions Constitutionality of Treaty Override  
- Tobias Hagemann and Christian Kahlenberg  
Germany/OECD - The Implementation of the “Authorised OECD Approach” under German  
Law and Its Relation to Tax Treaties Already in Force – Can the “Authorised OECD  
Approach” Be Applied Retrospectively - Rabea Katharina Lingier - Available online only.

*European Taxation* Number 2-3 - 2015

France - Recent Transfer Pricing Developments - Bruno Gouthière  
Italy - Recent Tax Jurisprudence on the Concept of Beneficial Ownership for Tax Treaty  
Purposes - Francesco Avella  
Luxembourg - The Luxembourg Private Foundation: A Flexible Tool for Private Wealth  
Management - Jean Schaffner and Florent Trouiller  
Spain - Fiscal State Aid: Lights and Shadows in the 2013 Commission Decision on the  
Spanish Tax Lease System - Gemma Martínez Bárbara  
European Union - The (In)Compatibility of IP Box Regimes with EU Law, the Code of  
Conduct and the BEPS Initiatives - Fabian Mang  
United Kingdom - UK Anti-Avoidance – Where Are We Now? Douglas Roxburgh  
Latvia - Latvia as a Holding Company Jurisdiction - Zigurds G Kronbergs  
Malta - Malta and the Hybrid Loan Amendment to the EU Parent-Subsidiary Directive -  
Astrid Vroom  
EU update – Commission - Laura Ambagtsheer-Pakarinen; Council - Laura-Ambagtsheer-  
Pakarinen  
Human rights issues and developments - Some Recent Decisions of the European Court of  
Human Rights on Tax Matters - Philip Baker  
CFE news - Opinion Statement ECJ-TF 3/2014 of the CFE on the decision of the European  
Court of Justice of 23 January 2014 in DMC (Case C-164/12), concerning taxation of  
unrealized gains upon a reorganization within the European Union  
CFE ECJ Task Force - Opinion Statement ECJ-TF 4/2014 of the CFE on the decision of the  
European Court of Justice in SCA Group Holding BV et al. (Joined Cases C-39/13, C-40/13  
and C-41/13), on the requirements to form a “fiscal unity”  
What's going on in ...  
Montenegro - 2014 Tax Highlights - Aleksandar Milosavljevic  
Turkey - The Effects of the ECtHR’ s Eko Elda Avee and Riener Decisions on Turkish Tax  
Law - Billur Yalti

*International Transfer Pricing Journal* Number 2 - 2015

Australia - Australian Taxation Office's Transfer Pricing Risk-Rating System - Michael Butler, Lucille White and Montana Prpic

Germany - Regulations Provide Further Guidance on the Application of the Authorized OECD Approach to the Attribution of Profit to Permanent Establishments - Ulf Andresen  
International/Netherlands - (Non-)Recognition of Transactions between Associated Enterprises: On Behaving in a Commercially Rational Manner, Decision-Making Traps and BEPS - Martijn de Lange, Paul Lankhorst and Rutger Hafkenscheid

International - Transfer Pricing Economics for the Digital Economy - Julien Pellefigue

International/India - Economic Adjustment: Capacity Utilization Adjustment - Sunny Bilaney

Australia - Guidance Regarding Reconstruction of Cross-Border Transactions by the Commissioner - Anton Joseph

France - Experience with the New Transfer Pricing Documentation Requirement - Pierre-Jean Douvier and Xavier Daluzeau

France - Cost-Plus Contract R&D Services: Should State Subsidies Be Deducted from the Cost Base? Caroline Silberztein and Benoît Granel

Greece - APA Guidance Released by Tax Authorities - Katerina Perrou

India - Analysis of High Court Rulings in N.G.C. Network and L'Oreal India - Sunny Bilaney

India - Analysis of Vodafone Case on Applicability of Transfer Pricing Provisions to Issuance of Equity Shares - Vispi T. Patel and Bhavya Haria

*International VAT Monitor* Number 1 – 2015

New Rules from 2015 Onwards for Telecommunications, Radio and Television Broadcasting, and Electronically Supplied Services - Patrick Wille

Amendments to the VAT Systems of EU Member States on 1 January 2015 – Update - Fabiola Annacondia

The 2015 Rules for Electronically Supplied Services – Compliance Issues - Marie Lamensch  
Scanning the Scope of Skandia - Simon Cornielje and Ivan Bondarev

New Rules for Head Office to Branch Scenarios – Comments on the Skandia Case - Odile Courjon

Publishing Industry and Reduced VAT Rates: An Open Question - Paolo Centore and Maria Teresa Sutich

Practical Information on European VAT - Fabiola Annacondia

VAT NEWS - Reports from: Algeria, Argentina, Australia, Austria, Belarus, Belgium, Bolivia, Bosnia and Herzegovina, Bulgaria, Burundi, Cameroon, Cape Verde, China (People's Rep.), Colombia, Comoros Islands, Croatia, Czech Republic, Ecuador, Egypt, El Salvador, Estonia, European Union, Georgia, Ghana, Hungary, Iceland, India, Iran, Iraq, Ireland, Isle of Man, Israel, Italy, Jamaica, Japan, Kazakhstan, Kenya, Kosovo, Kyrgyzstan, Latvia, Lithuania, Luxembourg, Macedonia (FYR), Madagascar, Maldives, Malta, Mauritania, Mexico, Morocco, New Zealand, Nicaragua, Niger, Norway, Pakistan, Paraguay, Poland, Romania, Russia, Seychelles, Slovenia, Spain, Suriname, Sweden, Switzerland, Tunisia, Turkmenistan, United Kingdom and United States.

VAT case notes - Case notes from: Austria, Brazil, Canada, Denmark, Finland, Norway, Poland, Russia, United Kingdom and United States.

**14 Quotable quotes**

“At the end of 2014, Greeks owed their government about €76 billion (\$86 billion) in unpaid taxes accrued over decades, though mostly since 2009. The government says most of that has been lost to insolvency and only €9 billion can be recovered.

Billions more in taxes are owed on never-reported revenue from Greece's vast underground economy, which was estimated before the crisis to equal more than a quarter of the country's gross domestic product.

The International Monetary Fund and Greece's other creditors have argued for years that the country's debt crisis could be largely resolved if the government just cracked down on tax evasion. Tax debts in Greece equal about 90% of annual tax revenue, the highest shortfall among industrialized nations, according to the Organization for Economic Cooperation and Development.

Greece's new government, scrambling to secure more short-term funding, agreed on Tuesday to make tax collection a top priority on a long list of measures. Yet previous governments have made similar promises, only to fall short.

Tax rates in Greece are broadly in line with those elsewhere in Europe. But Greeks have a widespread aversion to paying what they owe the state, an attitude often blamed on cultural and historical forces.

During the country's centuries long occupation by the Ottomans, avoiding taxes was a sign of patriotism. Today, that distrust is focused on the government, which many Greeks see as corrupt, inefficient and unreliable.

"Greeks consider taxes as theft," said Aristides Hatzis, an associate professor of law and economics at the University of Athens. "Normally taxes are considered the price you have to pay for a just state, but this is not accepted by the Greek mentality."

Source: Karnitschnig, Matthew & Stamouli, Nektaria 'Greece Struggles to Get Citizens to Pay Their Taxes', *Wall Street Journal* 25 February 2015  
< <http://www.wsj.com/articles/greece-struggles-to-get-citizens-to-pay-their-taxes-1424867495>>

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"Treasurer: Taxation legislation is going to be under ever increasing pressure over the next few decades. The world is changing remarkably and whilst you would have easily have assumed ten, 15 years ago that, for example, the GST is going to be an enduring tax, and it has given the states a lot of revenue, with global trade, with the development of internet commerce, with not just the transaction of the sale of goods over the internet but increasingly services, there are going to be more and more goods and services that are provided from offshore under free-trade agreements that are going to miss that net.

Paul Kelly: Well, what do we do then in relation to the GST?

Treasurer: We will release a discussion paper in April about tax...

Paul Kelly: What's your personal view?

Treasurer: That's a dangerous question to a Treasurer.

Paul Kelly: No, it is a very pertinent question to a Treasurer.

Treasurer: My view is you would have to question whether in 30 or 40 years' time taxes like the GST or company tax will be around.

Peter Van Onselen: How do you mean?

Treasurer: Well, because capital is more mobile than ever before. Companies are no longer particularly wedded to individual countries, they will move around the world. There is intense competition between jurisdictions. I mean forget the fact there are some jurisdictions, which we are cracking down on through our work on the G20, we led it in cracking down on countries that provide tax havens but there is still intense competition in relation to tax rates from the UK, New Zealand, Singapore, Hong Kong and others to Australia.

Peter Van Onselen: See, it is a really interesting question, what do we do then? I mean if for various reasons as you are discussing things like the GST, consumption tax or company taxes can either be legally avoided or simply become null and void because of change, what does a government that needs revenue do?

Treasurer: That's the issue. That's what we do need to discuss because ultimately, the influence of government is going to be less into the future than it is today, as the influence of government today on economies is less than it was thirty, 40 years ago."

Source: 'Interview with Peter Van Onselen and Paul Kelly, Australian Agenda, Sky', Treasurer of the Commonwealth of Australia transcripts, 8 March 2015 <<http://jbh.ministers.treasury.gov.au/transcript/049-2015>>

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"Politicians spend a lot of time dancing around the tricky issue of how on earth it is we're going to pay for a future of bingo and hip replacements.

We need a 'mature debate' about tax, we're often told (though rarely by oppositions). Meanwhile, last week's Intergenerational Report was a lengthy exercise in softening us up for belt-tightening and personal sacrifice ahead.

But it turns out that voters have a clear view about how to fix the budget bottom line and who should fix it.

Even for those who have never attended an earnest left-wing discussion group or occupied anything in their lives, Australians agree on the three best targets for raising tax revenue. In reverse order, they can be summed up as The Rich, Rich Companies and Rich Multinational Companies."

Source: Lewis, Peter and Woods, Jackie 'Googling a solution for raising tax revenue', Opinion, ABC The Drum, 10 March 2015 <<http://www.abc.net.au/news/2015-03-10/lewis-and-woods-googling-a-solution-for-raising-tax-revenue/6294922>>

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