1 Presidential column

This is also my penultimate Presidential Column – where have the two years gone since I took over as President. From my perspective at least, they have gone by very quickly! When you read this Newsletter, the 2017 ATTA Conference will be less than a month away. Notwithstanding the challenges of having to work using temporary shared facilities due to their building being closed following the November earthquakes for repairs, Lisa and her team have been working tirelessly on finalising the 2017 ATTA Conference. Further details are available in this Newsletter concerning the draft AGM Agenda and the ATTA Conference programme. For anyone still contemplating attending, I know that Lisa and her team would be delighted to have you register and take advantage of this opportunity to network, and to encourage colleagues and postgraduate students in their research endeavours. If you are not able to make it, you are welcome to send through your apologies for the AGM to Brett Bondfield, and to nominate a proxy.

JATTA 2016 will be available online very soon via the ATTA website – the Table of Contents suggests this issue will offer plenty of summer reading, including two plenary addresses and four articles on topics as diverse as the future taxpayer, tax literacy, European competence in direct taxation and corporate tax aggressiveness. My thanks go to Dale Boccabella and Ann Kayis-Kumar for their significant effort in bringing this issue of JATTA together.

Colin has provided us with the extensive list of current and completed PhDs/SJDs; please take time to look through the lists and let Colin know of any corrections and/or additions. Many of you have had an invaluable hand in the journeys of their doctoral candidates; indeed many of us have taken that journey ourselves!

My congratulations go to Alfred Tran and Miranda Stewart, both from the Australian National University, on receiving an Australian Research Council (ARC): Discovery Project grant of $A391,500 for the period 2017-2019. As fellow Associate Deans Research in Australia have advised me on numerous occasions, these grants are extremely difficult to secure; well done to both Alfred and Miranda! I would also like to congratulate Sunia Jogarajan on the completion of her PhD with the topic of double taxation and the League of Nations in the 1920s.

I hope to see many of you in Masterton next month for our annual Conference.

Adrian Sawyer, ATTA President

14 December 2016
2 ATTA’s 29th Annual Conference

Planning is progressing well for the 2017 ATTA conference. We have an engaging mix of keynote speakers and panel presentations, together with some fun social activities. The conference website is: http://www.victoria.ac.nz/sacl/about/events/atta-2017/. If you need information that is not available on the website, then please get in touch with one of the organising committee: Lisa Marriott (lisa.marriott@vuw.ac.nz); David White (david.white@vuw.ac.nz); Andrew Smith (Andrew.smith@vuw.ac.nz); or Jonathan Barrett (jonathan.barrett@vuw.ac.nz).

3 Draft ATTA AGM agenda 2017

Date & time: Friday 20 January 2017 at 3.10pm
Venue: Main Conference Room

Present:
Apologies:

1. Minutes of the previous meeting:

2. Matters arising from the minutes:

3. Reports:
President’s report:
Treasurer’s report:
Secretary’s report: Includes update on membership procedures and archiving past conference papers on PANDORA at the Australian National Library.

4. Election of Office bearers: There will be an election for the six positions of the Executive Committee

5. Confirmation of State/Territory/NZ representatives:

6. Appointment of auditor:


9. General business:

4 Arrivals, departures and honours

Congratulations to Alfred Tran and Miranda Stewart, both from the Australian National University on being recipients of an Australian Research Council: Discovery Project grant (ARC $391,500 2017-2019). This project aims to develop indicators to evaluate the effectiveness of measures to combat tax avoidance by multinational enterprises. Estimates suggest that tax base erosion and profit shifting threatens up to 10 per cent of Australia’s corporate tax revenues. This project adopts an interdisciplinary approach with the intended outcome to establish benchmark indicators for the first time in Australia, based on financial and tax data for Australian and foreign-owned companies, and testing them on proposed policy changes up to 2018. The project aims to expand knowledge of tax behaviour of multinational firms while providing timely and critical information for policy makers on whether measures actually improve integrity of corporate tax.

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Congratulations to Sunita Jogarajan on the completion of her PhD with the topic of *Double taxation and the League of Nations in the 1920s*. This was done at the University of Sydney Faculty of Law, with Prof Richard Vann as her supervisor.

5 The Tax Institute’s Scholarship: A Year in Tax

In 2017, The Tax Institute’s will be providing a funded scholarship program that provides tuition fees for the CTA1 Foundations, CTA2A Advanced and CTA2B Advanced subjects for the first time. Each subject is taught over 13 weeks and has the flexibility to be accessed anywhere, and anytime, via an online learning portal.

Open to one successful applicant per state or territory, the scholarship:

- provides full tuition fees for a ‘full year’ of practical tax education
- covers the required tax topics in a practical, applicable format for the workplace
- allows for part-time education via distance learning
- includes 12 months’ membership of The Tax Institute, and
- is the equivalent of both the Chartered Accountant (CA) Tax module and Certified Public Accountant (CPA) Taxation segment.

Further, the successful scholarship recipients will be able to:

- complete a Graduate Diploma of Applied Tax Law
- obtain the Chartered Tax Adviser (CTA) designation, and
- attain CA or CPA status.

**Applications close Friday, 17 February 2017 with the successful candidates commencing study on Monday, 13 March 2017.**

To apply we encourage applicants to:

- review applicant eligibility criteria and conditions
- complete the application form.

For more information, please call The Tax Institute Scholarship Team on +61 2 8223 0089 or email ttiadvice@taxinstitute.com.au.

6 Australian and New Zealand tax and related doctoral theses

In the *ATTA News* for December 2002, March 2004, April 2005, June 2006, June 2007, July 2008, September 2009, December 2010, November 2011, December 2012, December 2013, December 2014 and December 2015 I published a list, which contained Australian and New Zealand tax and related PhDs and SJDs completed and in progress. During the past year, a number of doctoral theses were completed and I found out about others, which were not on the original lists.

Please notify me of any, which have commenced or have been completed and or have been accepted for publication. For completed ones, if published, please supply the title, place of publication, publisher, date of publication. If available electronically, please supply the URL or where it can be found.

**Completed ones**

**Author, Title, Institution, Supervisor/s, Completion, Publication or availability**

Abdellatif, Mahmoud Mohamed Khalil *The appropriate tax treatment of intellectual property rights in developing countries: reference to pharmaceutical industry in Egypt and India*, University of New South Wales, School of Taxation and Business Law, Prof John Taylor and A/Prof Binh Tran-Nam, 2010
Abdul Hamid, Suhaila, *Tax compliance behaviour of tax agents: A comparative study of Malaysia and New Zealand*, University of Canterbury, Department of Accounting & Information Systems, Prof Adrian Sawyer & Associate Prof Andrew Maples, 2014

Abdul-Jabbar, Hijat *Income tax non-compliance of small and medium enterprises in Malaysia: Determinants and tax compliance costs*, Curtin University of Technology, Prof Jeff Pope and Prof Dale Pinto, 2009


Ainsworth, Andrew B *Institutional investors: an analysis of investment style, dividends and trading behaviour*, University of New South Wales School of Banking and Finance, Associate Professor David Gallagher and Dr Kingsley Fong, 2009 http://unsworks.unsw.edu.au/fapi/datastream/unsworks:7349/SOURCE01

Alvey, John *A public policy case study of the introduction of the GST - Goods and Services Tax*, University of Queensland Business School, Prof Ken Wiltshire, & Dr Amanda Roan, 2014

Al Yahyaee, Khamis *Capital structure and dividend policy in a personal tax free environment: the case of Oman*, University of New South Wales, Australian School of Business - School of Banking and Finance, 2006

Alpert, Karen *The effects of taxation on put-call parity and option exercise behaviour*, University of Queensland School of Business, Steve Gray and Phil Gray, 2004

Amos, Jude *Taxation in a globalizing world: a tax treaty-consistent alternative for taxing foreign direct investment in Sub-Saharan Africa*, University of Sydney Faculty of Law, Profs Richard Vann & Graeme Cooper, 2014

Anderson, Glenn Michael *Topics in human capital and taxation: effective tax rates on education, the heterogeneous human capital model and the impact of nominal rigidities in the tax system*, University of New South Wales, Australian School of Business – School of Economics, A/Prof Peter Robertson, 2007 http://unsworks.unsw.edu.au/vital/access/services/Download/unsworks:3765/SOURCE2?view=true

Ariff, Mohamed *An investigation of tax-induced dividend effects in the Singapore equity market*, University of Queensland School of Business, 1985

Atkinson, Margaret *A micro-simulation analysis of the intra-generational effects and equity of compulsory superannuation in Australia*, University of Melbourne Centre for Actuarial Studies, Dept of Economics and Commerce, 1997


Azzi, John *The role of CFC legislation in protecting Australia's domestic income tax base*, University of Sydney Faculty of Law, Prof Richard Vann and Lee Burns, 1995*
Barkoczy, Stephen An analysis and evaluation of Australia’s pooled development funds program and related tax concessions from legal perspective, Monash University Taxation Law and Policy Research Institute, 2002

Barrett, Jonathan Imagining an ethical tax system for South Africa, University of the Witwatersrand, Prof Iain Currie, 2003

Beggs, Mike Inflation and the making of macroeconomic policy in Australia, 1945-85, University of Sydney Political Economy, Faculty of Economics and Business, Dick Bryan, 2010

Benge, Matt Taxes, corporate financial policy and investment decisions in Australia, Australian National University, 1998


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Birch, Charles Evaluating mining and petroleum joint ventures in Australia: a revenue law perspective Monash University Faculty of Law, A/Prof John Glover, 2001

Bitomsky, Greg Investigations and the powers of access of the Commissioner of Taxation, Bond University School of Law, Prof Jim Corkery, c1992*

Black, Celeste Carbon pricing and taxation: An examination of the taxation of emissions trading transactions from a domestic and international perspective, Macquarie University Faculty of Business and Economics, A/Prof Hope Ashiabor, 2016

Blount, Simon The politics of the GST: the political influences upon tax reform in Australia, University of New South Wales, School of Politics and International Relations, 1999

Boyd, Terry A contemporary exposition of market value of investment real estate, Queensland University of Technology, 1993

Brackin, Toni Taxation as a component of financial literacy – How capable are Australians in relation to taxation? Griffith University, Dr Mark Brimble and A/Prof Brett Freudenberg, 2014

Brash, Nicholas Does Australian law help or hinder the establishment of employee share schemes? University of Melbourne, 1995

Brittle, Shane Anthony Fiscal policy and private saving in Australia: Ricardian equivalence, twin deficits and broader policy inferences, University of Wollongong School of Economics Faculty of Commerce, Ass Profs Nelson Perera and Ed Wilson, 2009
Brown, Catherine Non-discrimination and trade in services: should tax treaties play a broader role in the global trade in services? Monash Business School, Profs Rick Krever & Vince Morabito, 2015

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Burton, Mark The interpretation of tax legislation in Great Britain and Australia: a study of the indeterminacy of law, Australian National University Law Program, Research School of Social Sciences, Dr Peter Sack, Prof Stephen Bottomley and Prof John Braithwaite, 1999

Byrnes, Joshua The impact of price on alcohol consumption and the cost-effectiveness of a volumetric tax on alcohol in Australia, University of New South Wales Public Health & Community Medicine, Faculty of Medicine, Prof Christopher Doran and Ass Prof Anthony Shakeshaft, 2012

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Cheong, Elizabeth The agricultural co-operative business structure in context: A Western Australian study, Edith Cowan University Faculty of Education and Arts, Emeritus Professor Alan Black and Dr John Duff, 2006

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Cleary, Jo The evolution of the regulation governing superannuation funds since 1936, Bond University, Profs Duncan Bentley and John Farrar, 2010

Cleaveland, Mary Catherine The relationship between R&D investment and dividend payment tax incentives and their role in the dividend tax puzzle, Georgia State University Robinson College Of Business, Dr Ernest R Larkins, Fred A Jacobs, Detmar W Straub and Sally Wallace, 2006

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http://www.law.unimelb.edu.au/research
University of New South Wales Faculty of Law
University of Sydney Faculty of Law

Colin Fong

7 IFA Competitions

1. As you know IFA has instituted the Mitchell B. Carroll Prize in order to encourage scientific work. This Prize is awarded for a work dealing with international fiscal questions, comparative fiscal law or local fiscal law with the emphasis on the relationships with the fiscal law of foreign jurisdictions. Competition for the Prize is open to lawyers, accountants and economists.

2. In 2010 IFA launched the Maurice Lauré Prize. IFA has instituted this Prize in order to encourage scientific work on international indirect taxation. The Prize is named in honour of Maurice Lauré, who was instrumental in the first implementation of the Value Added Tax system in France, now applied in more than 160 jurisdictions.

3. Further, IFA has initiated a so-called “Poster Programme” to attract young students to international taxation. The programme is open to a maximum of ten students graduating in international taxation who are writing a thesis on a purely theoretical or more practical subject.

4. In 2014 IFA launched the IFA President YIN Scientific Award. This award shall be awarded for an article published in a qualified medium, furthering the understanding of international fiscal law or comparative tax law, providing practical solutions to problems arising in cross-border transactions or situations.
For further information, rules of the competition and application we kindly revert you to the attached letters and the IFA website (www.ifa.nl/activities).

Shuchita Pota

8 ATTA people in the media

Stewart, Miranda
Han, Misa ‘Tax cut would boost incentive to work’ Australian Financial Review 12
December 2016 p 3
Han, Misa ‘Cut tax rate’ to boost older workers’ Australian Financial Review 14
December 2016 p 6

9 Call for papers

Tax Administration Research Centre
A partnership between the University of Exeter and the Institute for Fiscal Studies, funded by the ESRC, HMRC, and HMT

The 5th Annual TARC Workshop, Wednesday 26th & Thursday 27th April 2017
The Tax Administration Research Centre (http://tarc.exeter.ac.uk) undertakes research on tax administration in order to strengthen the theoretical and empirical understanding of tax policy and its practical operation.

The 5th Annual TARC workshop will be held at the University of Exeter on April 26 and 27, 2017. Submissions in all areas of tax administration are invited from any perspective including accounting, economics, psychology and law. Empirical, experimental, and theoretical papers are equally welcome, as are contributions from practitioners. Papers with a focus on tax administration in developing countries are particularly welcome. The organisers will contribute to the travel costs of all presenters and will provide accommodation. Those wishing to submit a paper should email an abstract of no more than 500 words, along with their contact details and institutional affiliation, by the close of business Friday 27th January 2017 to tarc@exeter.ac.uk

The programme will be announced by mid-February 2017. Full papers will be required by Friday 7th April 2017.

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10 Recent Australian tax cases


**High Court of Australia**

Appeals update: Jayasinghe, 17 Nov 2016

The High Court has granted special leave to the Commissioner to appeal against the Full Federal Court decision in *FCT v Jayasinghe* [2016] FCAFC 79. A majority in the Full Federal Court had dismissed the Commissioner's appeal from an AAT decision. The Tribunal had found that the taxpayer was exempt from income tax as he was the "holder of an office in" an international organisation under the International Organisations (Privileges and Immunities) Act 1963.

**Federal Court of Australia**

*Commissioner of Taxation v Vasiliades* [2016] FCAFC 170 (08 December 2016) (Dowsett, Kenny and Edelman JJ)

Taxation – application for leave to appeal from a decision of a single judge of the Federal Court of Australia setting aside orders of a registrar that the respondent pay security for costs – whether primary Judge erred in considering the defensive nature of the primary proceedings as determinative of the question of security for costs – whether primary Judge erred in the characterisation of proceedings under Part IVC of the Taxation Administration Act 1953 (Cth)

*Nugawela v Deputy Commissioner of Taxation* [2016] FCAFC 164 (07 December 2016) (North, Dowsett and Edelman JJ)

Bankruptcy – appeal from orders dismissing an application to set aside orders of a Registrar – Registrar did not set aside bankruptcy notice or extend time for compliance – no counter-claim, set-off or cross demand equal to or exceeding the amount of the judgment debt or sum payable – no error in the failure to “go behind” the judgment debt – no error in the failure to exercise discretion to grant extension of time.

*Doutch v Commissioner of Taxation* [2016] FCAFC 166 (02 December 2016) (Greenwood, Mckerracher and Moshinsky JJ)

Taxation – capital gains tax – small business concessions – 50% reduction for small business – whether aggregated turnover of relevant entity for previous year of income was less than $2,000,000 – whether receipts in respect of fuel disbursements were ordinary income that the entity derived “in the ordinary course of carrying on a business”

*Binetter v Commissioner of Taxation* [2016] FCAFC 163 (02 December 2016) (Siopis, Perram and Davies JJ)

Income tax – amendment of an assessment where the Commissioner is of the opinion there has been fraud or evasion – burden of proof

Income tax – liability of unadministered estate to assessment
Administrative law – procedural fairness – requirement of Commissioner to lodge material documents with the Administrative Appeals Tribunal

Evidence – applications for letters of request to be sent to judicial authorities of Israel – where persons unwilling or unable to come to Australia to give evidence – where persons able to give evidence material to issues to be tried – where interests of justice are served by granting the order. Click here

*BCI Finances Pty Limited (in liq) v Binetter (No 4)* [2016] FCA 1351, Gleeson J – 18 November 2016
Corporations – directors’ duties – scheme for purpose of evading or avoiding liability to pay income tax – companies did not benefit from participation in scheme – whether directors breached duties – whether breach of duties resulted in tax liabilities – whether other respondents knowingly participated in breaches of duty

**New South Wales Supreme Court**

*Grain Growers Limited v Chief Commissioner of State Revenue (NSW)* [2016] NSWCA 359, Bathurst CJ; Beazley P; Leeming JA - 15 December 2016
Taxation – payroll tax – charities – non-profit entity claiming exemption from payroll tax pursuant to s 48 of the Payroll Tax Act 2007 (NSW) – where charitable purpose the advancement of the grain industry – where employees engaged in information, technical and analytical services – whether employees engaged in work of a kind ordinarily performed in connection with the charitable purpose of the institution
Statutory interpretation – construction of s 48 of the Payroll Tax Act 2007 (NSW) – phrase “work of a kind ordinarily performed in connection with the … charitable … purposes of the institution” – whether s 48(2) requires assessment of work performed by comparable institutions – whether such a construction would produce absurdity – whether such a construction would preclude new or innovative charitable activities
Statutory interpretation – words used in legislation to be construed within their statutory context – utility of reference to the construction of particular words within a different statutory context
Statutory interpretation – legislative history – utility of legislative history where provisions substantially amended

*Peter Sleiman Investments Pty Limited as trustee for the Sleiman Family Trust v Deputy Commissioner of Taxation* [2016] NSWCA 355, McColl JA - 14 December 2016
Practice – stay of proceedings – application for stay where winding up order made in favour of Deputy Commissioner of Taxation on basis of applicant’s insolvency – where appeal likely nugatory if stay not granted
Corporations – where company wound up in insolvency by reason of tax debt – where tax debt the subject of pending review proceedings in the Administrative Appeals Tribunal – where application to stay winding up order pending determination of appeal
Practice - parties – joinder – where applicants for joinder beneficiaries of trust – where order made that trustee of trust be wound up

Taxation – outstanding tax debts – liabilities under Notices of Amended Assessment and or Running Balance Account.

*Deputy Commissioner of Taxation v Peter Sleiman Investments Pty Ltd as trustee for the Sleiman Family Trust* [2016] NSWSC 1657 – Black J, 24 Nov 2016
Property — Alienation of property — where defendant was corporate trustee that held properties on trust for a discretionary trust – where defendant as trustee of the discretionary trust had significant tax debts – where defendant executed declarations of trust by which it declared it held the relevant properties on trust for certain land tax unit trusts and the defendant received units in the unit trusts – where defendant as trustee of discretionary trust redeemed units for cash and subsequently paid monies to a third party
– where Australian Taxation Office alleged declarations of trust were void under s 37A of the Conveyancing Act 1919 (NSW) – whether there was intent to defraud creditors – whether declarations of trust constituted an "alienation of property" in the relevant circumstances.

Equity – Declaratory relief – where corporate trustee sought declarations from the Court that it holds each of the relevant properties on trust for the land tax unit trusts free from any interest in favour of the corporate trustee as trustee of the discretionary trust – whether declarations sought inconsistent with corporate trustee's right of indemnity over trust assets – where liquidator to be appointed to corporate trustee may have grounds to set aside transactions – whether declarations should be made.

Trusts and trustees — Corporate trustee in liquidation — where corporate trustee sought orders under s 70 of the Trustee Act 1925 (NSW) removing it as trustee of certain land tax unit trusts and appointing other corporate trustees in its place – whether orders ought be made.

Corporations — Winding up — where Australian Taxation Office ("ATO") applied to wind up company in circumstances where there was a debt in respect of GST liability and a judgment debt against company in respect of other tax debts – where company applied to the Administrative Appeals Tribunal ("AAT") to review the ATO's decision to reject the company's objection to taxation assessments – where no evidence of substance adduced as to likelihood of success of AAT proceedings – whether company is insolvent – whether winding up orders ought be made.

Taxes and duties – proceedings relate to the defendant's liability for director penalties in respect of Pay As You Go (PAYG) withholding amounts – Two Director Penalty Notices (DPNs) issued in respect of the PAYG amounts owed by the Company to the ATO – As to the giving of notice under s 269-25 of Schedule 1 of the Taxation Administration Act 1953 (TAA53) the defendant did not admit receiving the first DPN – Pursuant to ss 255-45 and 269-50 of the Taxation Administration Act 1953, the plaintiff does not need to satisfy the Court that a notice was actually received by the defendant so long as the Court is satisfied that a stamped envelope with the DPN was placed in a post box with the correct address – DPNs alleged to be defective as the Notices failed to explain the circumstance in which the penalty will be remitted and misstated the main ways in which the penalty may be remitted, namely, "if the company is being wound up" – Notices sufficiently stated relevant circumstance and ways in which the penalties may be remitted.

Bellbird Ridge Pty Ltd as trustee for Bellbird Ridge Unit Trust v Chief Commissioner of State Revenue [2016] QCA 323 - Morrison and Philippides and Philip McMurdo JJA, 2 Dec 2016
Statutes – Acts of parliament – Interpretation – where the second respondents are trustees of a superannuation fund – where the first respondent as custodian of trust property caused real property to be sold – where prior to settlement the appellant issued garnishee notices pursuant to s 50 Taxation Administration Act 2001 (Qld) ("TAA") to the property agent and purchasers requiring moneys to be paid to the appellant in satisfaction of tax debts due from the respondents to the appellant – where the respondents obtained declarations in the Trial Division that the notices were invalid – where the appellant...
contends that the learned primary judge erred in construing s 50 TAA by having reference to similar but not identical statutes – whether on its correct construction s 50 TAA permits recovery of tax from trust property in order to satisfy tax debts of trustees which were incurred in another capacity.

**Victoria Supreme Court**


Practice and procedure – Application by Commissioner to amend Statement of Claim to reduce RBA deficit debt to exclude PAYG penalties-whether power to grant amendment - whether amendment otherwise appropriate in the light of Federal Court proceeding in which PAYG penalty issue raised - Taxation Administration Act 1953 (Cth) Pt 11B

Practice and procedure - Application to transfer proceeding to Federal Court of Australia – Whether it is more appropriate that Federal Court determine proceeding - Application dismissed – Jurisdiction of Courts (Cross-vesting) Act 1987 (Vic) s 5(1).

**Western Australia District Court**

*Deputy Commissioner of Taxation v Pedley* [2016] WADC 166 – Registrar Kingsley, 1 Dec 2016

Income tax - Director penalties - Practice - Application for summary judgment - Turns on own facts. Click here

Colin Fong

**11 Tax and related meetings**

**Local**


*Possible Topics/Streams*

- Double taxation
- Tax and e-commerce
- Tax and Alternative Forms of Finance
- Taxation of Financial Instruments/Products/Arrangements
- Tax Administration and Compliance
- Tax Information Sharing
- Tax and Crime
- Tax and Intellectual Property

**Registration costs**

There is no registration fee for this conference.

**Contact**

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Editor | The Journal of Chinese Tax and Policy
eva.huang@sydney.edu.au

ATTA’s **29th Annual Conference** will be hosted by Victoria University of Wellington in New Zealand. The conference dates are 18-20 January 2017 and the theme of the
conference is Tax and Society. The conference will celebrate 29 years of ATTA in Australasia. The conference venue is the Copthorne Hotel and Resort Solway Park, just outside Masterton in the Wairarapa. The Wairarapa is approximately 100km from Wellington and is an easy train journey. For further details, please refer to the conference website: http://www.victoria.ac.nz/sacl/about/events/atta-2017

If you have any queries, please do not hesitate to get in touch with any of the organising committee: Lisa, Andrew, Jonathan or David (Lisa.Marriott@vuw.ac.nz; Andrew.Smith@vuw.ac.nz; Jonathan.Barrett@vuw.ac.nz; david.white@vuw.ac.nz).

You are warmly invited to a lunchtime seminar at the School of Taxation and Business Law, UNSW as follows:
Presenter: Prof Neil Buchanan, George Washington University, Washington DC
Date: 8 February 2017 (Wednesday)
Time: 12.30-1.30pm
Room: 2055 Quadrangle Building
Title: Retirement Security Issues in Australia and the United States
This seminar will compare the current methods of providing retirement security in Australia and the United States. Starting with an examination of the fundamental differences between the two government-sponsored retirement systems, the seminar will examine financial challenges, demographic trends, and policy options available to leaders in both countries. A key goal of the seminar will be to draw lessons from each country’s experiences that might help to solve the other country’s policy challenges.
Bio: Professor Neil H Buchanan teaches tax law and policy at the George Washington University in Washington, D.C. An economist and a legal scholar, Neil is a Visiting Fellow, with the School of Taxation and Business Law at UNSW. His research focuses on intergenerational aspects of policy questions, especially issues relating to government spending, taxation, and borrowing. He is currently working on a book, What Do We Owe Future Generations?, in which he broadens the focus beyond economic issues to encompass constitutional, environmental, and related questions of justice between generations.
BYO lunch
For any further information please contact Fiona Martin, <f.martin@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 philippacardinag@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

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 2016/2017 events:
The topics of the seminar sessions and other events can always be found at www.wu.ac.at/taxlaw. Please see the website for most up-to-date information on them.
•Conference: Court of Justice of the European Union: Recent VAT Case Law - 11-13th January 2017
• The Practice of Double Tax Treaties in Case Studies - 16.-21. January 2017
• Doctorate Seminar on European Tax Law - February 17-20, 2017
• Global Transfer Pricing Conference “Transfer Pricing Developments around the World” - February 22-24, 2017
• International Conference on Taxpayer Rights: March 13-14 2017
• Tax Treaty Case Law Around the Globe conference 27-29 April 2017
• CEE Vienna International Tax Law Summer School 2017 - July 10 – 14, 2017

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands or in Malaysia or elsewhere. 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 http://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 2016 and 2017
International Tax Aspects of Brexit 9-10 March 2017
International Taxation of Expatriates 3-5 April 2017, Kuala Lumpur
Offshore Entities – Past, Present and Future 15-17 March 2017, Johannesburg
International Tax Structuring for Real Estate and Immovable Property Investments 7-9 June 2017
Management of Tax Rulings, APAs and Mutual Agreement Procedures 21-23 June 2017

Substance in International Tax Planning 11-13 September 2017, Singapore
For entire course portfolio, see <http://www.ibfd.org/Training/Find-course?utm_source=course-promo-april&amp;utm_medium=email&amp;utm_campaign=ITA0520-04-2015&amp;utm_content=Course-finder>
See also http://www.ibfd.org/Training/Find-course

2017 Rio de Janeiro, Brazil, 27 August – 1 September <www.ifa2017rio.com.br>
Subject 1: Assessing BEPS: Origins, Standards, and Responses
Subject 2: The future of transfer pricing
2018 Seoul, Korea, Rep of, 2 September – 6 September <www.ifaseoul2018.com>
Subject 1: Seeking anti-avoidance measures of general nature and scope -GAAR and other rules: Do we need them, and what should they be like?
Subject 2: Withholding tax+
2019 London, United Kingdom, 8 September- 13 September

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

The African Tax Symposium is coming to Ghana. 10-12 May 2017, Accra, Ghana
Our 3rd annual IBFD Africa Tax Symposium, Trends in International Taxation: An African Perspective, will focus on Africa and the post-BEPS landscape. As always, the Symposium will present a sharp and insightful perspective on current issues in African taxation.

Tax Research Network Conference, 4-6 September 2017, Bournemouth University, United Kingdom. The primary contact would be Dr Phyllis Alexander, of the organising team at Bournemouth University (palexander@bournemouth.ac.uk) - and people could also get in touch with TRN President (Jane.Frecknall-Hughes@nottingham.ac.uk)

Other useful tax and law related conference websites include the
International Bar Association:
http://www.ibanet.org/Conferences/conferences_home.aspx
IBFD Course calendar

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

Law Council of 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.

12 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

ATTA Conference papers 2016 now on PANDORA

Austaxpolicy: The Tax and Transfer Policy Blog <http://www.austaxpolicy.com> Recent postings include:
Gender Neutral Policies are a Myth: Why We Need a Women’s Budget, 16 December 2016 - Miranda Stewart
An Interview with the Office for Tax Simplification, 13 December 2016 - Miranda Stewart
The Contradictions of International Tax, 9 December 2016 - Miranda Stewart
Tackling Australia’s Public Debt Problem, 8 December 2016 - Tony Makin and Julian Pearce
Should Indirect Tax Policy Ever be Concerned with Equity? – A Comment on the Policy Relevance of Atkinson-Stiglitz (1976), 5 December 2016 - Peter Varela
We Need to Know more About Taxpayer Responses to Tax Changes: The New Zealand Perspective, 28 November 2016 - Norman Gemmell
The Dynamics of “Zero Net Taxpayers”: A Lifecourse and Risk Perspective, 21 November 2016 - Peter Whiteford

(2016) 45 (4) Australian Tax Review
Editorial
Combatting serious tax non-compliance: Tax fraud and money laundering – Celeste Black
A proposed statutory remedial power for the Commissioner of Taxation: A Henry VIII Clause to benefit taxpayers? – Nicole Wilson-Rogers

Related schemes and section 974-80: a close reading of the Board of Taxation’s proposed amendments – Antony Faisandier

Case note: Bell Group NV (in liq) v Western Australia (2016) 90 ALJR 655; [2016] HCA 21 – Jared Clements

Obituary - Vale Geoffrey Hart 1947-2016: We have lost a great legal intellect, a fine colleague, and a friend to many – Cynthia Coleman

Bain, Kathrin ‘FactCheck: would backpackers be better off working in Australia than NZ, England or Canada?’ The Conversation, 30 November 2016 <https://theconversation.com/factcheck-would-backpackers-be-better-off-working-in-australia-than-nz-england-or-canada-69332>

Daley, John; Coates, Brendan & Young, William ‘Why special tax breaks for seniors should go’ The Conversation, 20 November 2016 <https://theconversation.com/why-special-tax-breaks-for-seniors-should-go-69034>


High Court of Australia List of recent cases with AV recordings <http://www.hcourt.gov.au/cases/recent-av-recordings>

Howe, Joanna; Reilly, Alex; Wright, Chris F & van den Broek, Diane ‘Why it’s now Labor’s turn to compromise on the backpacker tax’ The Conversation, 30 November 2016 <https://theconversation.com/why-its-now-labors-turn-to-compromise-on-the-backpacker-tax-69650>


Jacomb, Melinda ‘A history of taxing capital gains in New Zealand: why don’t we?’ (2014) 20 Auckland University Law Review 124-147


Lanis, Roman; Govendir, Brett & Mclure, Ross ‘The tax office’s transparency reporting is looking a little opaque’ The Conversation, 13 December 2016 <https://theconversation.com/the-tax-offices-transparency-reporting-is-looking-a-little-opaque-70200>

**Passant, John** Letter to the editor, *Canberra Times* 7 December 2016

**Passant, John** ‘Could a levy on big business offset $4 billion in tax avoidance?’ *Independent Australia* 13 December 2016
<https://independentaustralia.net/politics/politics-display/could-a-levy-on-big-business-offset-4-billion-in-tax-avoidance,9833>


**Ting, Antony** ‘Race to the bottom on company tax cuts won’t stop tax avoidance’ *The Conversation*, 24 November 2016 <https://theconversation.com/race-to-the-bottom-on-company-tax-cuts-wont-stop-tax-avoidance-69209>

**Ting, Antony** ‘Australia’s Google Tax may be the second in the world but it’s too early to tell if it’s the “toughest”’ *The Conversation*, 1 December 2016

Williams, George ‘Bryan Pape and his legacy to the law’ (2015) 34 University of Queensland Law Journal 29-46

**Overseas**

*Bulletin for International Taxation* Number 12 - 2016
Tax treaty monitor – OECD -The Proposed OECD Multilateral Instrument Amending Tax Treaties - Stéphane Austry, John Avery Jones, Philip Baker, Peter Blessing, Robert Danon, Shefali Goradia, Koichi Inoue, Jürgen Lüdicke, Guglielmo Maisto, Toshio Miyatake, Angelo Nikolakakis, Kees van Raad, Richard Vann and Bertil Wiman
Ethiopia/Ghana/Kenya/Malawi/Netherlands/Zambia - Updating the Netherlands Treaty Network with African States: Better but Not Enough! Ridha Hamzaoui
East African Community/European Union - The East African Community Multilateral Tax Treaty – Fit for Purpose? Johann Hattingh
Angola/Cape Verde/Mozambique/São Tomé and Principe - Portuguese-Speaking African Countries: Same Background, Different Solutions - Tiago Machado Graça
Africa/International - Resolving Treaty Disputes: The Challenges of Mutual Agreement Procedures with a Special Focus on Issues for Developing Countries in Africa - Annet Wanyana Oguttu
International/OECD - International Taxation and Economic Substance - Sol Picciotto


*European Taxation* Number 12 - 2016
Denmark - First Decision on the Arbitration Convention (90/436) - Nikolaj Bjørnholm
Spain - Tax Regime Applicable to Consolidated Tax Groups in Spain: An Analysis in Light of EU Law - Estefanía López Llopis
European Union - The Principal Purpose Test under BEPS Action 6: Is the OECD Proposal Compliant with EU Law? Oleksandr Koriak
Austria - Recent Tax Developments - Christian Fichtinger

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EU update - Commission - Laura Ambagtsheer-Pakarinen; Council - Laura Ambagtsheer-Pakarinen; Court of Justice - Laura Ambagtsheer-Pakarinen
What's going on in ... Poland - Introduction of the Standard Audit File for Tax (SAF-T) - Katarzyna Bronżewska
Spain/International - The Spanish Dell Case – Do We Need Anti-BEPS Measures If the Existing Rules Are Broad Enough? Aleksandra Bal


Papis-Almansa, Marta Insurance in European VAT. Current and preferred treatment in the light of the New Zealand and Australian GST systems, ISBN: 9789041183606, December 2016, Hardcover, Price: EUR 120.00 / USD 150.00 / GBP 98.00. EUCOTAX Series on European Taxation Vol. 51

13 Quotable quotes

“Release your tax returns and I’ll stop.”

Saturday Night Live actor Alec Baldwin responds to US President-elect Donald Trump after continued criticism over his impersonation

Source: The New Daily 6 December 2016

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“The Australian Taxation Office says it is investigating issues with its online services, which were not operating on Monday.

"We're investigating issues with our online services, portals and our website as a priority," the office said on Twitter on Monday.

... In the past year, the ATO has conducted a review of cyber security to identify "current vulnerabilities and shape the future direction to protect and support our digital strategy", it says in its annual report.

... Shadow assistant treasurer Andrew Leigh made light of the website problem on Twitter. "I know the Turnbull Govt opposes tax transparency, but this is ridiculous," he tweeted.”


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Paula Bennett, now New Zealand’s Deputy Prime Minister instruction to opposition MP Jacinda Ardern during a combative Parliamentary debate to “zip it, sweetie” made the New Zealand Herald’s top quote of 2012.


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A short trip to the centre

“In the 1972 Ashes tour of England, the great Dougie Walters had a horror stretch. How bad was it? Pretty bad.
Just after he went out to bat in the Test at Lord’s the dressing-room phone had rung. It was his mother, calling all the way from Dungog.
Dennis Lillee picked up the phone. ‘I’m sorry, Mrs Walters, but Doug has just this moment gone in to bat.’
‘That’s all right, Dennis,’ Mrs Walters replies. ‘I’ll hold …’”

Source: Fitzsimmons, Peter Seriously ... you have to laugh: great yarns and tall tales from the sporting fields, dressing rooms and commentary boxes of Australia, Sydney, Allen & Unwin, 2016 p 194

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