**Presidential column**

“Not again” has been a catch phrase in Christchurch following Sunday’s 5.7 earthquake. Thankfully most of Christchurch has come through with minimal physical damage but with further psychological stress.

By the time most members read this month’s ATTA Newsletter I expect you will be fully engaged in teaching for the new academic year. Now that the highlight of the year (from an ATTA perspective) has passed, for many it is those wonderful memories of the 2016 Conference that will linger for some time. Thanks again to John and his team for organising such a great conference. Thanks also to the many sponsors of the ATTA Conference 2016: The Tax Institute, Thomson Reuters, H&R Block, Oxford University Press, Bloomberg BNA, Wolters Kluwer, International Fiscal Association, LexisNexis, UNSW Australia Business School and Gustax Consulting Pty Ltd. I would encourage you to read the accounts of those attending for the first time later in this Newsletter. For those members who were unable to attend, the various reports and other details will give you a ‘taste’ of the Conference. I am very much looking forward to next year’s conference to be hosted by Victoria University of Wellington, to be located in Masterton, on the east coast of the North Island across from Wellington.

The call for papers for the 2016 issue of JATTA is included in this Newsletter; I would encourage everyone who presented a paper to consider JATTA as a potential publication outlet. Please note the submissions requirements which have been revised slightly from previous years to require a list of references.

My congratulations go to a number of ATTA members, including: Patricia O’Keefe and Sonia Shimeld for their promotions; to John Minas and Rita de la Feria for their new positions; and to Emily Fett and Ann Margaret Harding for their prestigious awards (Mitchell B Carroll Prize and Officer (AO), respectively).

Congratulations to the following prize winners from the recent ATTA Conference.
Patron’s Award – Adrian Sawyer
Best PhD Research Paper – Arifin Rosid
Best Research Paper – joint for two papers: John Minas, Chris Evans and Youngdeok Lim; and second John Bevacqua
Patrons’ Encouragement Award (for PhD students): Josephine Doueihi
Best Research Presentation – Anna Mortimore

If you have not done so, I would encourage you to visit the Austaxpolicy Blog that Miranda Stewart manages through the Tax and Transfer Policy Institute at ANU. This blog is but one example of the extensive collection of material that Colin has collated in this month’s ATTA Newsletter – thank you Colin.

Adrian Sawyer

2 Citation for ATTA Hill Medal 2016

The ATTA Hill Medal was originally introduced in 2000 and it is principally awarded in recognition of outstanding contributions to tax teaching and policy. It will always be associated with two key members of ATTA: the first medal was awarded in 2000 to Abe Greenbaum, a founding member of this body. Subsequently, Justice Graham Hill, the first Patron of ATTA, was recognised with the medal now bearing his likeness and known as the ATTA Hill Medal.

The medal is awarded by the Executive based on nominations from the general membership. This year we received two nominations and the Executive decided that we would award one medal. Accordingly, I would like to acknowledge the contribution to the goals of ATTA made by the Hon. Justice Richard Francis Edmonds.

Richard Edmonds, as he then was, was educated at Trinity Grammar School in Sydney, and later graduated from the University of Sydney with a Bachelor of Arts degree in 1967, a Bachelor of Laws degree in 1970, and a Master of Laws degree in 1979. While at the University of Sydney, his Honour played rugby in the position of prop. As Tom Bathurst QC (as he then was) put it in 2005 at Justice Edmonds appointment as a Federal Court judge:

Your Honour studied law at Sydney University where I am told you devoted 30 per cent of your time to your studies, 50 percent to rugby and 20 per cent to miscellaneous activities which probably shouldn’t be dealt with at the present time. Your Honour played first grade rugby for a period of eight years. …”

From 1974 to 1985, his Honour practised as a partner in the firm then known as Allen Allen & Hemsley (now Allens) specialising in revenue law. His Honour was called to the NSW Bar in 1985 and took silk in 1995 upon becoming Senior Counsel. At the Bar his Honour continued to specialise in revenue law and appeared in a number of leading cases – Richard Walter; Prestige Motors; ANZ Savings Bank; Metal Manufacturers; Consolidated Press; Hart; Firth; Cooke – to mention a few of the more recent. His Honour has a particular interest in the Australian taxation of international operations and the construction and application of Australia’s general anti-avoidance provisions – Part IVA and Division 13 of Part III. Indeed, his Honour was one of Australia’s leading taxation lawyers and more recently taxation judges.

His Honour has delivered a number of insightful speeches in various public fora, including public lectures at universities, the Taxation Institute of Australia’s annual conferences, as well as to the annual ATTA Conference in each of 2006, 2007, 2008, 2010, 2013, 2014, and most recently in 2015. Of particular poignancy is His Honour’s address to the 2006 ATTA Conference where he spoke of the late Justice Graham Hill’s contribution to the development of tax law in Australia. This address was published in the 2006 issue of the Journal of the Australasian Tax Teachers Association. I personally recall with great interest his Honour comments on the amendments to Part IVA at the 2013 Conference held in Auckland. At the 2014 conference held in Brisbane, his Honour’s addresses examined the politics of tax and whether it can it be disinfected? This address is published in the Australian Tax Review in 2014.

Most recently, His Honour’s address to the 2015 ATTA Conference in Adelaide offered insightful yet measured reflections on the opportunity that Australia has to undertake structural tax reform. This address was published by the Australian Tax Forum in 2015. As we are all aware, this opportunity remains afoot following the recent Council of Australian Governments (COAG) meeting in December
2015. His Honour’s paper should inform and guide deliberations by key political players and advisors over the coming months.

His Honour served on a number of the Court’s panels, including the taxation panel, and has continued to be involved in the development of tax law through his docket of cases and the regular sittings of the Full Court until his illness restricted his ability to sit since mid-2015. I am delighted that Justice Edmonds has recovered sufficiently to be able to join us this evening to receive his medal in person, in recognition of his service to taxation law development over the last four decades.

Citation read by Adrian Sawyer, ATTA President

3 ATTA Annual General Meeting 2016 Minutes

Date & time: Friday 22 January 2016 @ 11.35am
Venue: Colombo Theatre A, University of New South Wales
Present: 55
Apologies: Dale Pinto, John McLaren and Les Nethercott

1. Minutes of the previous meeting:
These were signed as an accurate report. Moved by David Smith, seconded by Fiona Martin, agreed unanimously.

2. Matters arising from the minutes.
Matters were dealt with under other items.

3. Reports
President’s report:
ATTA President’s Report 2016

This is my first report as President and the first from a President residing in New Zealand. While initially having some apprehension as to how this may work, through the use of technology (including some technical challenges) we have been able to meet virtually and use email to effectively manage the Association’s affairs during 2015. Thanks go to Helen for assisting me in having a very smooth handover in the President’s role. After returning to NZ following the highs of a successful conference organising by Dominic and his team at Adelaide, it was time to get prepared for another academic year at my institution and to fully settle into the role of President of ATTA.

One important task is the monthly Newsletter column. My first column was tinged with sadness for a number of ATTA members through the passing of members of their immediate family. It was later in August 2015 that I felt this sadness most poignantly with the passing of my mother in law. In the NZ tax community the impact of the loss of a significant contributor to tax jurisprudence was felt when, Sir Ivor Richardson, retired President of the NZ Court of Appeal, passed away in late December 2014. Sir Ivor throughout his career significantly impacted upon the legal profession and academia in New Zealand, especially with regard to taxation.

I was reminded by Colin Fong that August 24, 2015, was the tenth anniversary of Justice Graham Hill’s death. Justice Hill was our first patron, with his contributions to tax law and practice recognised formally by Justice Michael Kirby in an address he gave in 2007: Remembering Justice Graham Hill. This was the Inaugural Justice Graham Hill Memorial Lecture given at the annual conference of the Taxation Institute of Australia, in Hobart, on 15 March 2007. Thank you to Colin, not only for your reminders and helpful suggestions for preparing my columns, but also for your hard work in preparing and coordinating the invaluable monthly ATTA Newsletter.

Your ATTA Executive met (virtually) on 13 April and made progress on a number of matters. We were delighted to advise that an agreement was eventually finalised with Oxford University Press (OUP) to continue on from CCH to sponsor the ATTA Doctorial Series, for at least the next two years, after which it will review its involvement. At the 2015 ATTA AGM Prof Chris Evans announced that the winner of the fifth award was made to Theuns Steyn from the University of Pretoria, with publication of the book now finalised. Subsequently a call was made for nominations for 2015, with the subcommittee meeting to consider the applications received. It was subsequently determined that no award would be made this year which would have been announced during the 2016 Conference.
We received a formal submission over use of surplus ATTA funds. The Executive considered this submission carefully, and determined that a prudent approach should be taken. We observed that in the challenging times with less generous sponsorship overall and uncertainty going forward beyond next two years with OUP sponsorship of the ATTA Doctoral Series, there was an unacceptably high level of risk if ATTA decided to subsidise conference fees. I do acknowledge that we have had a couple of good years with the Griffith and Adelaide hosted conferences each producing a significant surplus. We do need to be in a fiscal position to provide for conference shortfalls. I would like to thank Shirley for her work as treasurer in keeping our finances in order, along with Richard Collins, as our Association's auditor, for ensuring we have compliant financial statements.

During 2015 the constitutional review for ATTA was completed. I would like to pass on my personal thanks to both Brett B and Brett F for their hard work over the last couple of years. We also updated the membership lists to ensure we are as compliant as we can be with our legal requirements.

In between ATTA Conferences a number of members attend Tax History Chapter and the Queensland Tax Researchers Symposium that is held in Brisbane in late June or early July. This year I was able to attend both events, which I found to be both stimulating and highly engaging. I enjoyed the roundtable discussion time that followed each group of presentations. I congratulate the organising team led by Anna Mortimore at Griffith University.

I turn now to this year's conference. John Taylor and his team have organised an excellent conference and throughout have kept myself and the Executive well-informed throughout the planning process and finalisation of the programme. The array of keynote speakers has provided us with stimulating material to consider further. I would like to thank all of our members that have attended - without you there would be no annual conference or for that matter ATTA itself. Coming up shortly is the election for one of the office bearers, when a President-elect is selected to be the incoming President for 2017.

This year the Executive received two nominations for the ATTA Hill Medal. The Executive resolved to award one medal which was presented at Conference dinner to Justice Edmonds. I am delighted that his Honour had recovered sufficiently to be able to join us to receive his medal in person. Again I would like to thank the previous Executive (and the nominator) for putting me forward to receive an ATTA Hill Medal in 2015.

Congratulations are due to a number of members, and I am sure I will have missed a number of members, so please do accept my apologies. I would like to personally congratulate Professor Dale Pinto who has received Honorary Life Member of the Tax Institute in recognition of his outstanding contribution to the Institute. Congratulations also go to Miranda Stewart (Director of the Tax and Transfer Policy Institute at ANU) who has been appointed on the Permanent Scientific Committee of the International Fiscal Association.

My congratulations go to a number of ATTA members for their superb achievements, including: Toni Chardon (USQ) for her teaching citation, Fiona Martin (UNSW Australia) for receiving an Australian Research Council/Discovery Early Career Researcher Award in 2016, and Pearl Rozenberg (USyd) for her innovative approach to encouraging correct behaviour.

Congratulations also go to Justice Michelle Gordon has been appointed a justice of the High Court of Australia. Justice Gordon was a key note speaker at the 23rd Annual ATTA Conference, and was sworn in during June 2015. Finally, my congratulations go to those ATTA members completing their doctorates during 2015 and to those successfully receiving their academic promotions and appointments.

Thanks are also due to John Tretola and his team in completing the 2015 issue of the *Journal of the Australasian Tax Teachers Association* (JATTA) which was uploaded late in 2015.

I am looking forward to the 2017 conference which be hosted by Victoria University of Wellington in January 2017, as the conference returns to NZ.

Prof Adrian Sawyer
ATTA President 2015-2016

Treasurer’s report, 22 January 2016

The audited accounts were distributed at the meeting Comments on the accounts: The revenue and expenditure statement for 2014-15 showed a surplus of $6 542. As at 30 June 2015 there were still
carried forward tax losses, so the tax expense was $1,435 bringing the net surplus to $5,106. Accumulated funds as at 30 June 2015 were $60,252. The meeting will discuss the committee’s usage of the surplus funds, with the intention of maintaining an accumulated surplus of around $50,000.

The auditor has prepared the tax return for lodgement. The payable at 30 June was for the printing of the 5th doctoral paper in the series.

The meeting was advised that for 2014 onwards the accrual basis of accounting would be used. Income for the association is interest and conference surpluses.

The surplus/deficit from conferences will be recognised on receipt by the association as this is when the net surplus can be measured with certainty. Recall the annual conference is held in January each year and the surplus is normally remitted once the sponsoring university have covered all the costs, including the JATTA journal editing costs. This is usually about 12 months after the conference is held.

The main direct outgoing costs of the association are the audit and tax preparation fees, the honorarium paid to the Colin Fong and the doctoral publication costs. The expenses will be matched to the conference or the period to which the item relates.

Secretary’s report: Includes update on membership procedures and revised ATTA constitution.

Non-conference members

As part of the process set out below individuals will be identified who it is reasonable to believe consider themselves ATTA Members but are not under the revised constitution. Secretary to write to them asking whether they wish to remain ATTA Members and indicate that costs and process of remaining members are still being finalised and they will be advised of the outcome.

Publication of member list

Conference delegate list requests have not included authorisation for delegates to have their names included on a publicly available ATTA Member List. The need for such a requirement to be communicated to the ATTA 2017 Annual Conference organising committee and included in the organising committee resource pack going forward.

Secretary to prepare a Member List when advised of the 2016 UNSW Australia conference attendees. Following that Members will be e-mailed with an opt-out request for their names to be made publicly available on the ATTA website. This should be completed by late February.

Administrative matters

Pending further consideration by the Executive there is no identified membership fee payable.

Colin Fong’s efforts in producing the ATTA News and the resource it represents are greatly appreciated.

Brett Freudenberg was appointed ATTA President Elect pursuant to 16(3) of the ATTA Constitution.

5. Confirmation of State/Territory/NZ representatives:
Domenic Carbone (SA), Justin Dabner (NQ, NT), Keith Kendall (Vic), Lisa Samarkovski (SQ), Andrew Smith (NZ North), Andrew Maples (NZ South), Patricia O’Keefe (Tas), Miranda Stewart (ACT), Fiona Martin (NSW) and Helen Hodgson (WA)

6. Appointment of auditor:
Richard Collins was appointed ATTA auditor.

Organised by the School of Accounting and Commercial Law at Victoria University of Wellington at Copthorne Hotel and Resort Solway Park Wairarapa near Masterton approx. 1 hour from Wellington.
Dates: Wednesday 18 to Friday 20 January 2017.

Ken Devos indicated that Department of Business Law and Taxation Monash University may be in a position to host the 2018 ATTA Annual Conference.
10. General business:

10.1 Tax treatment as a mutual association
Raised by Michael Dirkis. To date ATTA has not calculated its tax liabilities as a mutual association. The Executive will investigate and implement administrative changes as necessary.

10.2 JATTA last edition Volume 10 Number 1:
John Tretola advised that the latest edition published last month with 13 papers submitted and 8 published. Domenic Carbone thanked referees, acknowledging their importance to the success of JATTA.

10.3 ATTA funds and expenditure
A surplus going forward target was $50,000. This represents a buffer for 2-3 failed annual conferences in a context of an increasingly constrained sponsorship environment.

Proposed expenditures
- More actively managing the ATTA website. Attempt to more actively manage the content on the site to encourage member and outside engagement. Maybe include short bios and photos of past ‘ATTA-Hill’ Medal winners.
- The JATTA Editorial Board be asked to investigate appropriate research databases to place JATTA on (such as SSRN, Scopus). It was acknowledged that this will represent an ongoing expenditure. Also suggest to Editors to include a ‘reference list’ for each article, as it appears that citations indexes do not include ‘footnotes’ as a citation. Also ask editors to collate the ‘annual rejection rate’ of the journal (for future ranking submissions).
- Provide resources to place ATTA Conference materials on National Library of Australia PANDORA. At the moment this stops with the Sydney Conference in 2012, Auckland 2013, Brisbane 2014 and Adelaide 2015 are yet to be uploaded.

10.4 ATTA Doctorate series
There is 1 more year for the current agreement with OUP to run.
In 2015 the selection committee did not consider any of the theses submitted appropriate for publication. A call for applications will be made later this year.

10.5 ATTA Hill Medal
To be called the ATTA Hill Medal. This resolves historic inconsistencies in terminology.
A structured nomination form is to be developed for dissemination via ATTA News for future nominations.

10.6 Austaxpolicy: The Tax and Transfer Policy Blog from the Tax and Transfer Policy Institute
Miranda Stewart demonstrated the tax policy blog Austaxpolicy at: www.austaxpolicy.com and encouraged members to engage with it.

10.7 Queensland Tax Researchers’ Symposium and the Australasian Tax History Chapter
Brett Freudenberg reported that the 2015 Symposium at Griffith was successful with 30-40 people.
The 2016 is being planned for September/October school holiday period in either Gold Coast (Bond University) or Cairns (James Cook University).

Meeting closed at 12.35pm

4 Call for Papers: 2016 edition of JATTA

The closing date for submissions to the next edition of the Journal of the Australasian Tax Teachers Association (JATTA) is Monday, 11 April 2016.

All papers on taxation will be considered for publication. In particular, JATTA welcomes submissions from authors of the 2016 ATTA conference papers and other papers on the theme of this year’s ATTA conference – Tax and Time Travel: Looking Backwards and Looking Forwards.

Submissions should be presented in double spaced 12 point Times Roman font and should conform with the Australian Guide to Legal Citation (AGLC), produced by the Melbourne University Law Review; see: http://law.unimelb.edu.au/__data/assets/pdf_file/0007/1586203/FinalOnlinePDF-2012Reprint.pdf.
Also, submissions should include on separate pages the following:

- an abstract of approximately 100 words;
- a list of references at the end of the article (this will raise the profile of the journal, and also the level of citations and impact of individual journal articles); and
- a short bio of the author/authors.

All submissions to JATTA are subject to double blind peer review by appropriate specialists in the field. JATTA satisfies the description of a refereed journal and is included in the ERA 2015 Submitted Journal List: [http://www.arc.gov.au/era-2015-submitted-journal-list](http://www.arc.gov.au/era-2015-submitted-journal-list).

Please submit your papers by email to Dale Boccabella at d.boccabella@unsw.edu.au and Ann Kayis-Kumar at a.kayis@unsw.edu.au no later than 11 April 2016.

5 Impressions of my first ATTA Conference

I’m a Sheridan Fellow from the National University of Singapore. The 2016 ATTA Conference at the University of New South Wales was my first academic conference on tax. The diversity of topics and cross-disciplines (i.e., tax and something else) on show at the Conference was an eye-opener as it showed me how much tax “stuff” there can be. A small sample of issues discussed include the National Tax Equivalent Regime, the interaction of EU law and international law, taxpayer morale in Indonesia, modelling the Thai tax dispute resolution process after Australia’s, the “bachelor’s tax”, the GST treatment of digital currency, and the tax issues faced by Uber drivers.

My most memorable take-aways are:

- the warmth and helpfulness of the people (special thanks to Sally-Ann Joseph who encouraged me to attend and present a paper and looked out for me during the conference, and Michael Walpole who gave me suggestions on improving my paper);
- the jokes (the fully depreciated brain joke from Jan Farrell and the whole of Professor Gordon Cooper’s address were highlights);
- the great atmosphere of learning and exchange of ideas; and (most of all),
- the friends I made.

I look forward to attending more ATTA Conferences!

Justin Tan

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January 2016 was my first time at an ATTA conference and, as an early career academic looking to start a PhD and about to commence teaching in tax; it was a fantastic and worthwhile experience. I left feeling invigorated and buzzing with ideas.

It was great to hear about so many fantastic projects during the PhD presentations on the first day and see so many different ways of approaching taxation problems. It was also invaluable to see the presentations on different research methodologies and be able to mingle and ask questions of PhD students and experienced tax academics alike during the morning teas, lunches and welcome drinks.

The next two days of presentations were excellent with highlights including the plenary speeches by Professor Diane Ring on Uber driver tax issues in the US and Greg Smith’s excellent discussion on tax reform in Australia. Who could also forget to mention the humorous look through time and space with Professor Gordon Cooper using popular Sci-Fi to explain some abnormalities in the CGT Act space/time continuum. In respect of tax teaching, the final presentation on Friday from Toni Chardon, Laura de Zwaan and Chrissann Palm on first year university students and tax literacy helped highlight for me the importance of the work I’m about to commence.

The conference was not all fun and games however, with some very serious discussions being undertaken between wickets at the ATTA cricket match and between dinosaurs at the Australian Museum Conference dinner. The conference organising committee from UNSW Australia Business
School ought to be congratulated on putting together such a memorable event and I would like to say a big thankyou to all involved. It was so inspiring to be surrounded by so many passionate tax professionals who were so willing to share their ideas and insight and be so warmly welcomed into such a wonderful community of experts. This may have been my first ATTA conference but it certainly won’t be my last.

Megan Vine

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The 2016 ATTA Conference at UNSW Australia was my first ATTA Conference. As a PhD candidate and international student, I found it was a great three-day conference.

The PhD presentations on the opening day broadened my research experience as well as brightened my PhD journey. I had an opportunity to learn about a variety of interesting research in the area of taxation from excellent PhD candidates through their presentations. The ATTA Conference gave me a good chance to network with other PhD candidates. I met new friends who came from different universities and countries. We were able to share our experience in studying for a PhD. We talked about conducting research successfully, facing obstacles and finding solutions, balancing between hard working and enjoying our life, and so on.

Many great presentations over the following two days gave me an opportunity to learn more about interesting taxation issues. There were too many excellent speakers for me to mention them all. The highlight for me was a chance to listen to the presentations of Professor Diane Ring, Greg Smith, Jan Farrell, Justice William Young, and Professor Gordon Cooper. Also, I found very useful research findings relevant to my research, through listening to the presentations over those two days. The conference dinner at the Australian Museum was fantastic. Although we had heavy rain that night, we had a great time at the dinner. I really enjoyed the beautiful view and musical entertainment. Thank you to Ross Gittins for giving us a great speech. The twenty-question quiz was such a fun activity. Of course, a box of chocolates is always a dream reward for everyone.

I would like to say thank you to the 2016 ATTA Conference for giving me all these valuable experiences. Thank you very much to everyone who engaged in organising the conference and the School of Taxation and Business Law, UNSW for such a great event. Now I am looking forward to seeing you again at ATTA! See you next year in New Zealand.

Kedsaraporn Panngam

6 Arrivals, departures and honours

“In recognition of her outstanding international fiscal work, alumna Emily Fett (BCom 2003, MTax 2006) recently received the Mitchell B. Carroll Prize.

Awarded by the International Fiscal Association (IFA), the 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.

Open to lawyers, accountants and economists, the prize is a tribute to the Association’s first Honorary President.

Emily, who is now a Senior Manager, International Tax - Financial Services at Ernst & Young, New York, also completed a Doctor of Philosophy (PhD) at the University of Amsterdam.”


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Congratulations to Patricia O'Keefe on her promotion to Lecturer and to Sonia Shimeld on her promotion to Senior Lecturer, both from the University of Tasmania, effective from 1 January 2016.

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John Minas, previously a Lecturer with the University of Tasmania, has been appointed a Lecturer at Griffith University effective from 22 February 2016.

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Congratulations to Emeritus Professor Ann Margaret Harding on being awarded Officer (AO) in the General Division in the Australia Day 2016 Honours List. For distinguished service to education in the field of applied economics and social policy analysis, as an academic, researcher and author, and to professional organisations. Her achievements include:
Emeritus Professor, University of Canberra, since 2014.
Founder and Inaugural Director, National Centre for Social and Economic Modelling, University of Canberra (NATSEM), 1993-2009.
Editorial board member of the Australian Journal of Social Research; Australian Journal of Labour Economics; Review of Income and Wealth; Journal of Economic Inequality; and International Journal of Microsimulation, ‘over various years’.
Has authored/co-authored over 300 books, chapters, articles, papers and commissioned reports.

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Rita de la Feria formerly Professor of Law and Chair of Tax Law at the University of Durham, joined the School of Law at the University of Leeds in January 2016 as Chair in Tax Law. Rita is an International Research Fellow at the Centre for Business Taxation, Oxford University since 2012, and Visiting Professor at the University of Lisbon since 2010. Since 2015, Rita is an Advisor to the Government of Timor-Leste, responsible for the legal drafting of a law which will introduce a new VAT for the country. Rita was an ATAX Visiting Scholar in 2009, and has worked directly with Michael Walpole, Rebecca Millar and Rick Krever.

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Congratulations to Professor Judith Freedman, Oxford University, Chris Jordan, Commissioner of Taxation, Australian Taxation Office, David Bradbury, Head of Division, Tax Policy & Statistics, OECD’s Centre for Tax Policy & Administration, formerly Australia’s Assistant Treasurer and Rita de la Feria, Chair, tax law, University of Leeds School of Law, who have been recognised as one of the Top 50 people around the globe influencing tax policy. See: https://lnkd.in/bdjv4de; http://tinyurl.com/gvfny4r; http://tinyurl.com/jply7eu; http://tinyurl.com/z9hakvc

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Julian Block 1934–2016
“… He had a long and distinguished career in the law, including more than 15 years on the Administrative Appeals Tribunal, where he served as a senior member and then as a deputy president, and was renowned in particular for his tax judgments.
… Block made up for missed academic opportunities in his early life by obtaining two master’s degrees in tax at the University of Sydney, with straight high distinctions in both. He also lectured at Sydney Law School, where he had a rare ability to make tax lectures amusing.
… In addition to the AAT, Block was a judicial member of the NSW Administrative Decisions Tribunal. He was described by the late Justice Graham Hill, who frequently reviewed his decisions on appeal, as "one of the best tax lawyers I know".
Block always affected an air of proud dishevelment and he hated buying new clothes. He shaved on the way to work with an electric razor, which he would pass vaguely over his cheeks at red lights. His associates at the AAT say they always knew when he’d had a lot of green lights, because he’d only shaved half his face.
One day at the AAT, a young opera singer appeared before him to claim a tax deduction for the
dresses she bought for recitals and opening night parties, on the grounds that they were a uniform.
Block, a great fan and supporter of opera, listened to every word she said, rapt, chin in hand and feet
tucked under him. Every now and then he would say something like, “Oh, I know, they're terribly
expensive, I have four daughters and I know how much they cost.” He gave the soprano the full
deduction, perhaps contrary to the letter of the law, but he wasn't overruled.”

Source: Block, Jessica ‘Gruff exterior hid generous heart’, Sydney Morning Herald 15 February 2016 p

7 New Zealand developments

We are off to a fairly quiet start in the tax field in 2016. However, there are a few small developments
since the last NZ update:
• The new DTA between NZ and Samoa is now in force. Reduced withholding tax rates will apply
under the new DTA with effect from 1st February 2016. Other amended provisions commence on or
after 1st April 2016.
• IR have granted approval for dairy farmers to use the income equalisation scheme due to significant
reductions in dairy prices in recent times.
• IR have announced their compliance focus for 2016, which will include a focus on undeclared cash in
the construction and hospitality fields.
• Finalisation of Standard Practice Statement (SPS) 15/02 – Remission of penalties and use-of-money
interest. The statement confirms practice relating to when remission of penalties and use-of-money
interest will be granted.

Lisa Marriott

8 Visiting Fellowships

School of Taxation and Business Law, UNSW, Research Fellowships:

The School of Taxation and Business Law, UNSW, Australia is now calling for applications for up to 3
research fellows for 2016.

Details are:
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.

The successful applicant will receive up to $5,000 AUS to cover airfare, accommodation etc for the
duration of their stay at the School.

They are expected to spend at least 4 weeks at the School of Taxation and Business Law. Access to a
work area, computer and the internet will be provided.

They are also expected to present a research seminar and undertake research with one of the School's
academics.

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:
1. A letter of application, indicating 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.
2. A current curriculum vitae
Applications are due by 28 February 2016 and to be sent to:
Applications are invited for GRAHAM HILL IFA RESEARCH PRIZE
Fully paid participation in IFA Congress and Poster Program in Rio de Janeiro 27 August 2017 - 1 September 2017
International Fiscal Association (Australian Branch) and Australasian Tax Teachers’ Association

Justice Graham Hill, who was the patron of ATTA and the president of the 2003 International Fiscal Association (IFA) Congress in Sydney and a leading figure in tax in Australia for more than 30 years, died in August 2005. The Australian IFA branch in association with ATTA established a prize in his memory known as the Graham Hill IFA Research Prize.

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. Members of ATTA supervising eligible doctoral students are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

The Prize

The Australian IFA branch will pay for one Australian doctoral student to attend an IFA Congress once every two years as part of the Poster program. This involves preparing posters explaining the subject of the thesis and discussing the thesis with interested participants in the Congress.

The prize will next be offered in relation to the annual IFA Congress in Rio de Janeiro 27 August 2017 - 1 September 2017. This is the sixth time the prize has been offered.

The payment includes an advance purchase economy airfare and per diem to cover budget hotel for six nights and other incidental expenses. The prize will be paid as a cash sum in advance, not against receipts. The winner participating in the poster program will not need to pay the registration fee for the Congress but will be given complimentary registration by IFA (which is the standard arrangement for the poster program).

The winner must provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

Application and judging process

All doctoral students enrolled at Australian universities working in subjects that have an international or comparative tax dimension are eligible. Applicants will have made progress on their thesis at least to the point that they have a detailed thesis proposal and have written at least one full chapter.

Applications should be sent to Professor Dale Pinto from the Curtin University Law School, email Dale.Pinto@cbs.curtin.edu.au. The initial application should be a single Word document and need only include the following information:

Name
Contact details, including email
Current title and abstract of thesis
Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2016.

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 2,000 registrants).

ATTA will appoint a panel of judges in due course.

The winner of the prize will be announced at the Annual ATTA conference in 2017. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

Previous recipients include:
The Tax Institute launches Graduate Diploma of Applied Tax Law

The Tax Institute is a professional membership association with a mission to educate and build expertise in tax and to raise the status of the tax profession. In 2015, the Institute launched the Graduate Diploma of Applied Tax Law, which now has over 300 students.

The Australian tax system is evolving on an unprecedented scale. Issues such as disruptive technology, borderless trade, and a more informed public will challenge tax professionals more than ever. The Graduate Diploma program is designed to provide individuals of all levels with the expertise to undertake highly skilled tax work across a range of contexts, and provide superior tax advice, in this ever-changing landscape.

The Institute does this through close consultation with the profession, including the use of working practitioners to design and develop subjects, and employers. This ensures the content candidates learn is current, up-to-date, and relevant to their work. The subjects in the Graduate Diploma build upon what candidates learn at university and teaches them:

- how to provide clear and well-reasoned tax advice
- how to translate complex tax and legal aspects, and
- how to apply analytical skills and in-depth knowledge of tax law.

The Graduate Diploma builds authentic assessment into its program to enable learners to bridge the gap between theory and practice. To facilitate this, The Tax Institute’s Education Quality Assurance Board, Chaired by Professor Dale Pinto, is forming an Assessment Panel consisting of both academics and practitioners. We invite expressions of interest from academics wanting to participate in this panel.

To submit an expression of interest or to seek further information please contact Natalie Cernigoi at The Tax Institute (NatalieCernigoi@taxinstitute.com.au) or Deputy Chair of the Education Quality Assurance Board, Professor Kerrie Sadiq (Kerrie.sadiq@qut.edu.au).

16th Global Conference on Environmental Taxation

In the lead up to the Paris United Nations Climate Change conference in 2015, the 16th Global Conference on Environmental Taxation (GCET16) was held at the University of Technology Sydney (UTS) on 23 - 26 September 2015 with global experts addressing market-based instruments and environmental taxes relevant for greening of the economy and progressing sustainable development. The GCET16 Organising Committee brought together representatives from UTS Law (Natalie Stoianoff (Chair), David Leary, Sophie Riley), Business (Suzanne Benn) and Institute for Sustainable Futures (ISF) (Damien Giurco) as well as representatives from the University of New South Wales (Bill Butcher), Macquarie University (Hope Ashiabor) and The University of Sydney (Celeste Black).

The theme of Green Fiscal Reform: Protecting our Natural Resources for a Sustainable Future, delivered an exceptional line up of Keynote and Plenary Speakers including: The Hon Bob Carr, Director of the UTS Australia – China Relations Institute, US Consul General Hugo Llorens, Prof Ross Garnaut, Chloe Monroe, Chair and CEO, the Clean Energy Regulator as well as leading figures from the OECD, ACCA, CPA Australia, Office of Environment (NSW) and the Nature Conservation Trust of NSW, among others.

GCET16 introduced two initiatives. The first was a PhD afternoon where PhD candidates were able to present their research and obtain targeted and comprehensive advice from globally recognised experts. The second initiative was the Saturday Roundtable which, this year, focussed on the topic of Evaluation Criteria for Environmental Tax Measures. Delegates actively participated in a joint research
project between UTS and UNSW Australia through the mechanism of a Delphi study with the intention of developing a globally relevant framework for evaluating environmental tax measures. Selected papers from the conference are currently undergoing review for publication in the Critical Issues in Environmental Taxation Series by Edward Elgar. The volume will be published in September 2016.

Natalie Stoianoff

12 Call for papers

Tax and Transfer Policy Institute
Austaxpolicy Blog: Call for contributions, comments and engagement
We are keen to have your contributions and engagement to promote your research and contribute to informing public debate on tax law and policy: Please go to www.austaxpolicy.com to read articles and briefs, comment or send us a contribution!

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Tax and Transfer Policy Institute Working Paper series:
We seek well prepared and substantial Working Papers to publish in our series, from all disciplines, both on the website and on SSRN (where they will be promoted in tax, public policy lists).

13 Recent Australian tax cases

The following cases are from the last month of Australian cases on tax and related matters, with the catchwords taken from the AustLII, Federal Court websites and BarNet Jade alerts.

Federal Court of Australia

*Cable & Wireless Australia & Pacific Holding BV (in liquidatie) v Commissioner of Taxation* [2016] FCA 78
Taxation - share buy-back - dividend withholding tax payable by non-resident - part of off-market purchase price deemed to be dividend - part of purchase price debited against amounts standing to the credit of the share capital account of the company is not dividend - application for refund of withholding tax...
11 Feb 2016 Taxation, Pagone J

*Tax Practitioners Board v Lamede Group Proprietary Limited* [2016] FCA 63
TAXATION - contraventions of ss 50-5(1) and 50-10(1) of the Tax Agent Services Act 2009 (Cth) - where admitted - whether declaratory and injunctive relief appropriate - imposition of pecuniary penalties
10 Feb 2016 Taxation, Dowsett J

*Hii v Commissioner of Taxation* (No 3) [2016] FCA 58
Practice and procedure - security for costs - Part IVC Taxation Administration Act 1953 (Cth) - relevant principles - applicant a natural person - applicant's case essentially defensive - foreign resident - inadequate assets in jurisdiction - prospect of enforcement of judgment in foreign jurisdictions
8 Feb 2016 Practice and Procedure, Collier J

Colin Fong

14 ATTA people in the media

Stewart, Miranda
7:30 Report ABC TV, 17 February 2016 on Scott Morrison, the federal Treasurer’s National Press Club address.
Warren, Neil

15 Tax and related meetings

Local

The Tax and Transfer Policy Institute Improving the efficiency of the Australian tax system Seminar
Speaker: Mr Chris Murphy, Visiting Fellow, ANU College of Asia and the Pacific.
Venue: Weston Theatre Level 1, JG Crawford Building 132, Lennox Crossing, ANU
Date: Tuesday, 23 February, 2016 - 12:30 to 13:30
In a pioneering study, Ballard, Shoven and Whalley (1985) used a Computable General Equilibrium (CGE) model to estimate the marginal excess burden (MEB) of major US taxes to help identify directions for tax reform that would improve the efficiency of the US tax system. KPMG Econtech (2010) undertook a similar, but more detailed analysis, of the Australian tax system for the Henry Tax Review. Find flyers, registration, and complete event details at https://crawford.anu.edu.au/news-events/events/7035/improving-efficiency-australian-tax-system

The School of Taxation and Business Law, UNSW runs research seminars in the areas of taxation and business law over each semester. All are welcome and there is no charge.
The first seminar for semester 1, 2016 is:
Presenter: Prof Lifang Zhang, Associate Professor in Economics, Xiamen University PRC
Topic: ‘Tax issues relating to cloud computing’
Date: 16 March 2016 (Wednesday)
Time: 12.30-2.00pm
Venue: Room 2055, QUAD Building (Quadrangle), Kensington Campus
BYO lunch
Please RSVP to Associate Professor Fiona Martin, f.martin@unsw.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 venue is at 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. Further details will be provided as we get closer to the time but if you have any queries in the meantime, 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).

UNSW School of Taxation and Business Law would like to invite you to attend the International Conference on Tax Administration, a prestigious biennial event that brings together leading tax administrators, academics and practitioners from around the globe.
The theme of the 2016 conference is: ‘Global trends and developments in service delivery’
Join us to hear from leading academics, policy makers and practitioners about current and future global trends in the areas of:
• Digitalisation
• Simplification
• Benchmarking
• Alternative tax dispute resolution
• Citizen-focused tax administration
• Fostering voluntary compliance
• Tax administrative responses to BEPS
Event Details
When: 9:00am - 5:00pm, 31 March - 1 April, 2016
Where: Conference: Crowne Plaza, 242 Arden St, Coogee, Sydney, NSW
Dinner: The Mint, 10 Macquarie St, Sydney, NSW, 2000
Cost: $850 - special rate for UNSW alumni
Register: If you would like to attend, please register here
Contact Maree Magafas <m.magafas@unsw.edu.au>, UNSW Business School, School of Taxation & Business Law. Please visit our website <https://www.business.unsw.edu.au/about/schools/taxation-business-law/conferences/international-conference-on-tax-administration> for more conference details.
We hope to see you there.

The 28th ATAX Annual GST Conference will be held at Brisbane Hilton, 190 Elizabeth Street, Brisbane, 4000 on 28 and 29 April 2016. The conference program will address important technical issues associated with real property; the new world of collaborative consumption like Uber; Airbnb; etc. as well as reforms to GST and digital supplies; low value imports and changes to GST private rulings. The format is two full days of conference presentations and discussions with a networking dinner on Monday 28 April at the Attic, at Malt Dining. Register before Wednesday 3 March, 2016 for the Early Bird fee of $1,600 incl GST. Contact April Moses +61 (2) 9385 6978; <april.moses@unsw.edu.au> UNSW Business School, School of Taxation & Business Law.
<https://www.business.unsw.edu.au/news-events/events/atax-28th-gst-conference1>

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 2015/2016 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.

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 website 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
International Tax Planning - Post BEPS 24-26 February 2016, Singapore
Principles of International Taxation 29 February - 4 March 2016, Amsterdam
Tax Planning and Substance 17-18 March 2016 (NL)
Principles of Transfer Pricing 25-29 April 2016, Kuala Lumpur
Transfer Pricing and Intra-Group Financing 2-3 May 2016 (NL)
Treaty Aspects of International Tax Planning 22-24 May 2016, Dubai
US Advanced Corporate Taxation and Transfer Pricing 6-8 June 2016 (NL)
Current Issues in International Tax Planning 29 June-1 July 2016 (NL)
Int. Taxation of Oil and Gas and Other Mining Activities 30 August - 2 September 2016, Singapore
For entire course portfolio, see <http://www.ibfd.org/Training/Find-course?utm_source=course-promo-april&utm_medium=email&utm_campaign=ITA0520-04-2015&utm_content=Course-finder>

See also http://www.ibfd.org/Training/Find-course


2016 Madrid, Spain (25 August - 30 August 2016)
Subject 1: Dispute resolution procedures in international tax matters
Subject 2: The notion of tax and the elimination of international double taxation or double non-taxation
Tentative Seminar Programme
IFA/OECD
IFA/EU
Recent developments in international taxation
Latin-American tax seminar
Tax judges seminar
Taxation of activities performed in breach of legal regulations (Illegal activities)
Taxation of venture capital: Funds, managers and investment structure
International taxation of sportsmen, sport organizations and sports events
How has BEPS affected MNEs relocation?
VAT and direct taxation of digital economy: Old problems, new solutions?
2017 Rio de Janeiro, Brazil
2018 Seoul, Korea, Rep of
2019 London, United Kingdom

Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

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

Other useful tax and law related conference websites include the International Bar Association:
http://www.ibanet.org/Conferences/conferences_home.aspx
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
Practising Law Institute http://www.pli.edu/
New York County Lawyers Association http://www.nyccla.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.

16 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

Aubrey, John; Brenton-Rule, Campbell; Marshall, Tony; Rau, Charles; Roan, Geoff; Saheed, Rizwana & Treadaway, Lee Tax guide to farming, forestry and fishing, 2nd ed, 2nd ed, Auckland, Wolters Kluwer, 2014


Austaxpolicy: The Tax and Transfer Policy Blog <http://www.austaxpolicy.com> Recent postings include:
Should we Consider State Income Taxes now that the GST is off the Table? 13 February 2016 - Richard Eccleston and Neil Warren
Malcolm Turnbull’s Taxing Times, 11 February 2016 - John Hewson
Behavioural insights on the tax compliance of small and medium enterprises, 4 February 2016 - Lilia Arcos Holzinger and Nicholas Biddle
Nationalisation, State Equity Participation and Resource Rent Taxation in the Extractive Industry, 2 February 2016 - Diane Kraal
Tax White Paper: Our Pension is Too Mean, Our Super Tax Concessions Too Generous, 21 January 2016 - David Ingles and Miranda Stewart
An Interview with the Office for Tax Simplification, 13 January 2016 - Miranda Stewart
Is tax so complex that it needs its own office aimed at simplification? Miranda Stewart interviews Jeremy Sherwood, Director of the United Kingdom Office of…
When the rich get richer they pay little tax on the gains, 11 January 2016 - David Ingles
Merry Christmas from Austaxpolicy, 24 December 2015 - Miranda Stewart and Mathias Sinning
Income Tax at 100 years: The Income Tax Threshold and the Minimum Wage, 23 December 2015 - Rob Bray
Income Tax at 100 Years: A Little History, 21 December 2015 - Miranda Stewart

Barkoczy, Stephen; Ammundsen, Vicki; Bowler-Smith, Mark; Bullot, Allan; Cheng, Vivian; Cross, Carla; Elliffe, Craig; Keating, Mark; Marr, Emma; Marriott, Lisa; Saheed, Rizwana; Sawyer, Adrian; Scott, Peter; Sidnam, Grant; Treadaway, Lee & Vial, Peter Foundations of New Zealand taxation law, Auckland, Wolters Kluwer, 2015


The Benefit of Legal Taxonomy - James Edelman

What is Tax Avoidance? GT Pagone

Statutory Interpretation — The Two Step Approach - Bruno Zeller

Principle of Non-Discrimination in GSP Schemes: Revisiting EC-Tariff Preferences - Sharmin Tania

The Australian Consumer Law after the First Three Years — Is it a Success? Des Taylor & Noeleen McNamara

The Inherent Failure of Current Occupational Health and Safety Legislation in Prostitution - Anushka Van Der Veen and Nick Goiran

Reform of the Capital Gains Tax in Australia: Is a CGT - Necessary and Could it be Improved? Andrew Smailes

Case Notes
BCM v The Queen [2013] HCA 48 259 - Joshua Muljohardjo
Comcare v PVYW (2013) 250 CLR 246 - Joshua Muljohardjo
Commonwealth v Australian Capital Territory (2013) 250 CLR 441 - Victoria Barker

(2015) 2 Curtin Law & Taxation Review

Romancing the PPSA: Challenges for Instructors in Teaching and Reconciling New Concepts with Traditional Norms - Francina Cantatore and Ian Stevens

Sumptuary Law at the Movies: The Entertainments Tax Act 1916 (Cth) - Caroline Dick

Anti-avoidance Rules for Imputation Credits: A Patchwork of Necessary Complexity - Adrian Hanrahan

Ethical Legal Practice Across Societies: Western vis-à-vis Chinese - Nolan Sharkey, Agnieszka Deegan and Edmond Wong

Twenty Years of Stalled Reform: Imprisonment For Non-Payment of Fines in the Western Australian Criminal Justice System — A Brief History - Tomas Fitzgerald


Book Reviews
G T Pagone, Tax Avoidance in Australia - Donovan Castelyn
Helmut, Gaisbauer, Gottfried Schweiger and Clemens Sedmack (eds), Philosophical Explorations of Justice and Taxation - Žemyna Kuliukas

Case Notes
Cheatle v The Queen (1993) 177 CLR 541 - Yung Xing Leong
Ronen v The Queen [2004] NSWCCA 176 - Yung Xing Leong

Datt, Kalmen A critical evaluation of how aspects of the tax system in Australia are administered and their impact on corporations and directors, Sydney, Australian Tax Research Foundation, Research Study 49, Tax Institute, 2015


Equal taxation as a basis for classifying financial instruments as debt or equity - a Swedish case study- Axel Hilling and Anders Vilhelmsson

Employee views of corporate tax aggressiveness in China: The effects of guanxi and audit independence - Grantley Taylor, Ying Han Fan and Yan Yan Tan

Tax compliance behaviour in Australian self-managed superannuation funds - George Mihaylov, John Tretola, Alferd Yawnson and Ralf Zurbruegg

Managing compliance risks of large businesses: A review of the underlying assumptions of cooperative compliance strategies - Lisette van der Hel – van Dijk and Maarten Siglé

Tax experts’ opinion on the tax system in Slovenia - Maja Klun and Ana Stambuk

Specific rewards for tax compliance: Responses of small business owners in Ekurhuleni, South Africa - Marina Bornman and EM (Lilla) Stack
TravelSmart or travel tax free breaks: Is the fringe benefits tax a barrier to active commuting in Australia? Helen Hodgson and Prafula Pearce


Grattan, Michelle ‘Turnbull travelling well with voters, but a GST increase is not: Newspoll’ The Conversation 1 February 2016 <https://theconversation.com/turnbull-travelling-well-with-voters-but-a-gst-increase-is-not-newspoll-53943>


Janda, Michael ‘Relax, we have nothing to fear from negative gearing reform’, ABC TV The Drum 15 February 2016 <http://www.abc.net.au/news/2016-02-15/janda-nothing-to-fear-from-negative-gearing-reform/7168716>

MacCallum, Mungo ‘Now we’ve had another reshuffle, it’s time for the tax plan’, ABC TV The Drum 16 February 2016 <http://www.abc.net.au/news/2016-02-16/maccallum-time-for-a-tax-plan/7170728>


Matthewson, Paula ‘Selling the GST won’t be as easy for the Coalition this time around’, ABC TV The Drum 25 January 2016 <http://www.abc.net.au/news/2016-01-25/matthewson-morrison-sIGNALS-following-costello-blueprint/7111218>

Passant, John The ATO offshoring jobs is the same as business-offshoring profits’ Independent Australia 9 February 2016 <https://independentaustralia.net/politics/politics-display/ato-offshoring-jobs-is-same-as-business-offshoring-profits,8660>


Passant, John ‘Why did Turnbull dump the GST increase?’ Independent Australia Friday 12 February 2016 <https://independentaustralia.net/politics/politics-display/why-did-turnbull-dump-the-proposed-gst-increase,8671#.Vr2nYhmKNRE.facebook>


Phillips, Ben ‘Models only give part answer to real tax reform’ The Conversation 10 February 2016 <https://theconversation.com/models-only-give-part-answer-to-real-tax-reform-54160>
The Tax and Transfer Policy Institute Working Paper series is open access and aims to promote excellent tax and transfer research in Australia, the region and globally. The series aims to publish work in progress from all disciplines relevant to taxes and transfers. Work that has already been published in a refereed journal or similar publication is not eligible to be included in the series. To submit a paper for inclusion in the series, please email it to tax.policy@anu.edu.au together with Author name, a 100 word Abstract and Keywords.

Submissions will be reviewed by the Director and a TTPI academic fellow with expertise in the discipline, for general relevance and quality control, before publication. Note that this is not a formal refereeing process.

TTPI is happy to publish working papers jointly with other WP series or institutes. TTPI working papers will be published in the Crawford SSRN series.

Emery J, Decoding the regulatory enigma: how Australian regulators should respond to the tax challenges presented by bitcoin WP1 /2016

Ingles D, Stewart M, Superannuation tax concessions and the age pension: a principled approach to savings taxation WP7 /2015

Mukherjee S, Present state of goods and services tax (GST)reform in India WP6 /2015

Sinning M, The financial capacity of German university graduates to repay student loans WP5 /2015

Gong X, Nonparametric kernel estimation of the impact of tax policy on the demand for private health insurance in Australia, WP3 /2015

Gillitzer C, Do output contractions cause investment in fiscal capacity? WP2 /2015

Stewart M, The tax state, benefit and legitimacy WP1 /2015

(2016) 91 Taxation Today – (January/February)

• An Own Goal in the Making?: The Implementation of BEPS in New Zealand – Neil Russ

(2016) 92 Taxation Today – (March)

• Trustees take note: FATCA and the family trust – Stephanie Kalburgi and Vivian Cheng

Thompson, Roger & Rudd, Mike Practical guide to taxing property transactions, 5th ed, Auckland, Wolters Kluwer, 2014

Ting, Antony ‘‘War’’ on tax avoidance overlooks some obvious legal fixes’ The Conversation 2 February 2016 <https://theconversation.com/war-on-tax-avoidance-overlooks-some-obvious-legal-fixes-53869>


Woellner, Robin; Barkoczky, Stephen; Murphy, Shirley; Evans, Chris and Pinto, Dale Australian taxation law 2016, Melbourne, Oxford University Press, 26th ed, 2016

Wood, Danielle & Daley, John ‘Three myths on negative gearing the housing industry wants you to believe’ The Conversation 17 February 2016 <https://theconversation.com/three-myths-on-negative-gearing-the-housing-industry-wants-you-to-believe-54732>

Wright, Danika ‘Sacred cow no more: what proposed changes to negative gearing really mean’ The Conversation 16 February 2016 <https://theconversation.com/sacred-cow-no-more-what-proposed-changes-to-negative-gearing-really-mean-54737>

Overseas
Asia-Pacific Tax Bulletin Number 6 - 2015
The Taxation of Trusts in Hong Kong - Stefano Mariani
Indian Taxation of a Foreign Satellite Owner’s Income from Transmission of Television Programmes - Amar Mehta


Crooks, Harold The price we pay (2014 film http://www.thepricewepay.ca) inspired by Brigitte Alepin’s 2010 book La Crise fiscale qui vient (The Coming Fiscal Crisis) “A documentary on the history and present-day reality of big-business tax avoidance, which has seen multinationals depriving governments of trillions of dollars in tax revenues by harboring profits in offshore havens.”


European Taxation Number 1 - 2016
International - Interest Deduction Limitations: When To Apply Articles 9 and 24(4) of the OECD Model - Otto Marres
Netherlands - Compartmentalization in the Netherlands Participation Exemption: A Model for Europe? Jeroen van Strien
EU Update – Commission - Laura Ambagtsheer-Pakarinen; Council - Laura Ambagtsheer-Pakarinen; Parliament - Laura Ambagtsheer-Pakarinen
CFE news - Opinion Statement ECJ-TF 1/2015 of the CFE on the Decisions of the European Court of Justice in Commission v. Spain (Case C-127/12) and Commission v. Germany (Case C-211/13) Concerning Inheritance Taxation
CFE ECJ Task Force
What's going on in ...
Italy - New Provisions on a Transfer of Residence in an Inbound Scenario - Davide Alberto de Santis
Luxembourg - Implementation of the Amendments to the Parent-Subsidiary Directive (2011/96) into Luxembourg Law - Patrick Mischo and Jacques Wantz


Gaisbauer, Helmut; Schweiger, Gottfried and Sedmack, Clemens (eds), Philosophical explorations of justice and taxation, Cham, Springer Publishing, 2015, ISBN 9783319134574, 236 pages
I. Grounding taxation. Fiscal justice and justified trust / Clemens Sedmak and Helmut P. Gaisbauer
Taxation and the duty to alleviate poverty / Gottfried Schweiger
Justice, equality and taxation / Dietmar von der Pfordten
'You did not build that road': reciprocity, benefits, opportunities and taxing the extremely rich / Bruno Verbeek
The challenge of tax avoidance for social justice in taxation / Benjamin Alarie
II. Justifying different types of taxation. Why taxing consumption? / Xavier Landes
Egalitarianism and consumption tax / Daniel Halliday
Ethical taxation: progressivity, efficiency and hourly averaging / Douglas Bamford
Why do the public oppose inheritance taxes? / Rajiv Prabhakar
The role of expressive versus instrumental preferences in U.S. attitudes toward taxation and redistribution / Kirk J. Stark

III. International and global taxation. What burden should fiscal policy bear in fighting global injustice?
/ Gillian Brock

The global luxuries tax / Timothy Mawe and Vittorio Bufacchi
Taxation: its justification and application to global contexts / Teppo Eskelinen and Arto Laitinen


International Transfer Pricing Journal Number 1 - 2016
Canada - Canada and BEPS: A Progress Report - J Scott Wilkie
International/Japan - International Tax Disputes: A Ray of Hope from Japanese Experience - Hiroaki Furuya, Tetsuji Ueda, Shuji Fujita and Cym H. Lowell
Australia - Federal Court Hands Down Transfer Pricing Decision in Chevron Australia Case - Michael Butler, Jessica Pengelly and Ria Neilson
Netherlands - Intangibles in a BEPS World and How the Netherlands Is Complying with OECD Rules - Eduard Sporken and Peter Visser
International - Transfer Pricing Aspects of Cash Pooling Arrangements in Light of the BEPS Action Plan - Vikram Chand
Recent developments
Brazil - Provisional Measure Increases Taxation for Companies under the Deemed Profit Regime Regarding Author, Image Right and Similar Income - Daniel Gustavo Peixoto Orsini Marcondes and Elen Peixoto Orsini
Germany - New Transfer Pricing Documentation Requirements for Companies: Routes to Simplification? Martin Lagarden
India - Transfer Pricing of Accounts Receivables in the Case of an Extended Credit Period: An Indian Perspective - Mansi Agrawal
Ireland - Ireland’s New Knowledge Development Box - Shane Hogan and Caroline Austin
Italy - Italian Patent Box Regime: Thinking Outside the Box or Just More Harmful Tax Competition? Simone Zucchetti and Andrea Pallotta
Netherlands - Regulatory Documentation and Country-by-Country Reporting Requirements - Danny Oosterhoff
Slovenia - APA Developments - Blaž Pate and Mateja Drobež Tomšič
Turkey - Transfer Pricing Actions under the OECD BEPS Project: Impact on Turkey and Attitude towards the Project’s Outcomes - Erdal Aydin
Ukraine - Black-Listed Jurisdictions as Anti-Avoidance Tool for Transfer Pricing Purposes - Vladimir Didenko


Makas, M & Cooper, Graeme 'Australia introduces new attribution managed investment trusts regime’, Tax Planning International Asia-Pacific Focus, 2015 (4).


Zucman, Gabriel Hidden wealth of nations: the scourge of tax havens, Chicago, University of Chicago Press, 2015

17 Quotable quotes

“Google et al broke no tax laws. Now paying token amounts for pr purposes. Won't work. Need strong new laws to pay like the rest of us.”

Source: Murdoch, Rupert on Twitter 27 January 2016 <https://twitter.com/rupertmurdoch>

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“The curly conundrums of the pre-GST food discussions that took place in the lead up to its introduction can be illustrated in then leader of the Liberal party John Hewson’s notorious GST and birthday cake interview with Mike Willisee in 1993 (see the video below to re-live the moment).”


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“No Monday Morrison made some comments that have raised eyebrows.

As asked at a news conference whether he was disheartened by Newspoll’s finding that 54% oppose a GST rise to 15%, Morrison said: “I have had a bit of experience with this. I remember before the 2013 election turn-backs actually had lower levels of support in the Australian community. It’s important that when you believe that something’s right for the country, that you remain focused on that.” He also made the point about the unpopularity of turn-backs in his radio spot with Ray Hadley.

The comparison is a strange and unlikely one. Some Coalition marginal seat-holders might find it rather alarming.

The popularity or unpopularity of the turn-back policy was of little relevance. The public wanted boats and drownings stopped. Centrally, the ordinary person was not going to be affected by turn-backs – in contrast, everyone knows they would be affected by a GST rise to finance income tax cuts.

Compared with selling a hike in the GST, turning back the boats was a doddle.”


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23
“Big business and high income-earners want to pay less tax – a cut in the rate of company tax and in the top personal tax rate – and if that means other people paying higher tax, say through a higher goods and services tax, so be it.

Naturally, their self-interest is cloaked in claims about how good this would be for the economy. Benefits going directly to the well-off, we’re assured, will trickle down to the punters.

But rarely do the advocates of such reforms spell out the mechanisms by which lower rates of tax are supposedly transformed into greater effort to "work, save and invest", much less produce empirical evidence.

It's remarkable how many highly trained economists go along with this self-serving pseudo-science.

There are two giveaway signs that the present push on taxes isn't genuine reform. First, the one area where there's solid evidence that high (effective) marginal tax rates are discouraging work effort is in returning mothers' transition from part-time to full-time work, but no one's proposing to do anything about this.

Second, if people are so anxious to respond to globalisation's threat to our tax base by shifting it away from taxing mobile resources, how come they're so set on increasing the GST rather than taxing the ultimate immobile resource, land?

Of course, we've yet to see how far Malcolm Turnbull will go in seeking to give his party's business backers the "reform" they seek. If he doesn't go far, they'll brand him as lacking courage. It will be more accurate to say he lacks foolhardiness. Rejigging the tax system to favour the better-off will always be hard to sell to the rest of the electorate.”


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“Holiday house owner Derryn Timms, who rents out her four-bedroom house "Char-ree-leera" in the coastal town of Eden, halfway between Melbourne and Sydney, is determined not to become alarmed. … The tax office is clamping down on holiday home renters, but Timms is determined not to become alarmed.

“We’ll be handing on their letter to our tax accountant,” says callisthenics teacher Timms, 59.

…”We’ve only been renting the house out for 18 months now and we’ve had an extremely busy season which has been great, with people coming to stay here from both Sydney and Melbourne, and an increasing number from overseas too. It’s lovely to know so many people are discovering our paradise. There are better things to think about than tax.”


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Jay Weatherill: “Well I think I’ve received plenty of critique from both sides of politics. What I’m trying to do and what Premier Baird's trying to do is to level with the Australian people about the fact that we're not raising enough revenue to meet what they want us to do. Now, we've spent decades in this country basically demonising taxation. But taxation is the means by which we educate our children, we treat our sick people, we actually provide for a more equal and more humane society and we're going in to bat for taxation to meet those needs and we also need to do it fairly and we're trying to get a national debate about that issue. That's why Premier Baird has a proposal, that's why I have a proposal. And look, it may not be the right proposal. I'm not arrogant enough to think that we
have all the answers, but we do want a national debate, but it has to be a debate that starts with asking
the right question."

Source: 7:30 Report Transcript, ABC TV, 1 February 2016 ‘GST debate: Premiers Mike Baird and Jay
Weatherill say it's time for the Commonwealth to step up’
<http://www.abc.net.au/7.30/content/2015/s4398412.htm>

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"The government is not lying when it says "all options are on the table" for tax reform. They are. It's
just that some options are more likely to be picked up than others.

It's like saying you haven't decided what to have for lunch yet. It might be quite true. It's just that you
have a pretty clear idea that it's not going to be the liver."

Source: Hartcher, Peter 'Peter Hartcher: Tax reform proves to be a test of Malcolm Turnbull’s courage’
Sydney Morning Herald 5 February 2016 <http://www.smh.com.au/comment/peter-hartcher-tax-
reform-proves-to-be-a-test-of-malcolm-turnbells-courage-20160205-gmmuiv>

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Treasurer: “In an environment where you have got no surplus bequeathed to you from the previous
government, so you can't fund tax cuts that way, and in the global environment we have at the moment
where world growth has been subdued, the only way those sorts of things are really possible is with the
sort of measures that are under consideration. They don't come without problems either, Ray, and I
suppose, with something as difficult as this, the Red Sea is not going to part every time for you on these
things and that is just the reality of life.

... Hadley: You want [inaudible] spend so to offer tax cuts to middle and high income earners.
Treasurer: That's right. They are out there working every day. They are out there running businesses
every day and my objective in this role will be to wherever I can reduce the tax burden on people who
are working hard and running business and do that wherever I can. Now, on every occasion
circumstances may not allow it. So, you can't part the Red Sea on everything – but where I can, people
should know that is my focus.”

Source: Morrison, Scott Treasurer of the Commonwealth of Australia Interview with Ray Hadley, 2GB

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“KPMG’s highly conventional audit division has broken a 100 year tradition and hired 42 graduates
without a business or accounting degree in an attempt to enhance soft-skills and diversity in the
division.

... Instead they sport qualifications in a range of areas from environmental science and Mandarin, to
counter terrorism and social work.”

Source: King, Agnes ‘KPMG bucks tradition with new auditors’, Australian Financial Review 10
February 2016

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Giam Swiegers - current CEO of engineering firm Aurecon and formerly of Deloitte Australia - told
Lawyers Weekly that law firms are facing an increasingly cutthroat environment, so that diversifying
may be the best way to survive.

According to Mr Swiegers, law firms have lagged behind other corporates in expanding their service
offerings, especially given the gains made by audit firms in the legal sector.

“The Big Four accounting firms are the masters of expanding their footprint,” he said.
“They have all had dramatic global growth because they broadened their minds as to what can be done under their banner and with the people that work for them. But it’s not easy to find a law firm that has expanded its footprint at all.”

In his view, the convergence of tax and law may have given law firms the edge over accounting firms – if only the law firms had moved first.

“At the end of the day, tax is just the interpretation of law and understanding a few numbers,” he said.

“With so many lawyers in tax group, it shows the service could have been in either of the houses.”

He urged law firms to consider which type of non-legal services “could naturally fit with our brand or the skillset of our people?”


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“In conclusion, there is a long road ahead. This is a Test match, not Twenty20 Big Bash when it comes to fixing the budget and to improving the budget. It requires Test match patience. It requires Test match tactics. It takes Test match endurance. It takes a really clear understanding about what your principles are and the players you have to back in that are going to deliver the big runs and do the big innings and take the big wickets and [for our economy] they are the ones who are out there earning every day. They are the ones who are working, they are saving and investing and these are the ones that we want to back in. We are battling strong headwinds but the good news and the hope is that this country is battling those headwinds, I’d argue, better than any. This is the best place to be when it comes to the global economy at the moment. This is the country that is actually doing the things that are needed and that has been led by Australians and it’s our job as a Government to back that in. We need to back the earners in our economy, who are out there working, saving and investing.”


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Rick Krever supplied the following:

“Trial judges make inferences based on the totality of the evidence that the parties choose to present. Such an inference, which is invariably adverse to one party and supportive of the other, is by definition not a finding at the level of certainty. It is the trial judge’s conclusion as to what he or she believes is most probable – or more likely than not. A finding grounded in inference from the silence in one party’s evidence could, in reality, be totally wrong and one of the other more favourable, charitable, benign possibilities that seemed less probable to the trial judge could in fact be known to be correct and truthful to an omniscient, all-seeing and all-knowing observer. Trial judges are not given such powers when they are sworn-in, just, at least in my case, copies of the Income Tax Act and the other Bible upon which I swore my oath, a gavel and the ceremonial pen. Trial judges sleep at night based on probabilities, or lie awake at night considering them”.