2011 has been a significant year for Atax. At the beginning of the year Atax joined with the School of Business Law and Taxation in the Australian School of Business (ASB) to form a new school, the Australian School of Taxation and Business Law. The new school is located in ASB and later in this issue I have explained the advantages to Atax which we anticipate from the creation of the new school. The new school was launched by Sir Anthony Mason the former Chief Justice of Australia and former Chancellor of UNSW.

The launch of the new school also featured our inaugural Thought Leadership Lecture by Professor Judith Freedman of the Oxford University. Later in the year our second Thought Leadership Lecture was presented by Professor Bob Baxt. Our Thought Leadership series will focus on significant current issues in taxation and business law. We plan to hold two tax Thought Leadership and one business law Thought Leadership lecture each year featuring presentations by experts who are opinion leaders on the topics.

Following steps taken this year, in 2012 the structure of Atax postgraduate programs will be simplified. Instead of there being separate programs in Taxation and Financial Planning, Revenue Administration, and International Taxation these will be streams within the Master of Taxation. The rules will give students greater flexibility in choosing their area of specialisation as they progress through the degree.

Throughout 2011 Atax continued to engage with the external tax community in numerous ways. These included: our very successful Annual GST Conference at Noosa; our state funding forum in Canberra; the participation by invitation of three Atax staff members at the Australian government’s Tax Forum; being a provider of programs to the ATO; our academic visitor and visiting fellow program; the involvement of Atax staff with the Oxford University Centre for Business Tax; our membership of the OECD’s International Network for Tax Research; and our membership of the Australian Treasury’s Tax System Design Advisory Panel. In 2012, in addition to the Annual GST Conference we will again hold our International Conference on Tax Administration.

With the Australian government allocating significant funding to an Independent Taxation Studies Institute the future of taxation research and teaching in Australia looks bright indeed.

Prof. John Taylor
Head of School
CALLS FOR THE REFORM OF STATE taxes are not new. States themselves freely acknowledge the need to reform their taxes but have been unable (or unwilling) either individually or collectively, to do so without Commonwealth financial support. It was not surprising then that in the 2010 Henry Tax Review (www.taxreview.treasury.gov.au), nearly 20 of its 138 recommendations focused on how State taxes should be reformed. However, this was a Commonwealth review and carried no weight with the States. At the October 2011 National Tax Forum (www.futuretax.gov.au), State taxes again drew attention with a whole session given over to their reform. An encouraging outcome of the Forum was an agreement by the Treasurers of Queensland and New South Wales to work with the Council of Australian Governments (COAG) to develop a tax reform plan for States. The first iteration of this CAP plan is to be discussed with the Commonwealth at the Treasurers’ level by the end of 2012 with the agreed plan then taken to the Council of Australian Governments (COAG) which involves all Premiers and Territory Chief Ministers for agreement and implementation.

Clearly, the Commonwealth and States are getting serious about State tax reform. However, the funding challenges confronting States involve issues more than just their own tax systems. After all, funding for States has four basic sources – taxes, non-tax revenue, grants and debt. Debt is no longer an option in an environment where the Commonwealth at the treasurers’ level by the end of 2012 with the agreed plan then taken to the Council of Australian Governments (COAG) which involves all Premiers and Territory Chief Ministers) to develop a tax reform plan for States. The first iteration of this CAP plan is to be discussed with the Commonwealth at the Treasurers’ level by the end of 2012 with the agreed plan then taken to the Council of Australian Governments (COAG) which involves all Premiers and Territory Chief Ministers for agreement and implementation.

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Three issues are key: the first is that there is far less scope today for tax cuts and therefore for tax competition. Second, the Commonwealth Treasurer has demanded that States first get their own State taxes in order before asking the Commonwealth for financial assistance or for access to broad tax bases such as personal income. And third, that Commonwealth grants – a source of around half of total State revenue – are under review by the Commonwealth which has acknowledged that the methods used to allocate grants to States (www.gstdistributionreview.com.au) can be a disincentive to individual States reforming their taxes.

In September 2011, Atax in the Australian School of Business undertook to make a major contribution to the debate about how to fund States by holding a State Funding Forum in Canberra. All State and Territory Treasuries were represented as was the Commonwealth Treasury and the Commonwealth Grants Commission. Discussion focused on what insights Australia could gain from international experience. Five leading international authorities on funding subnational governments participated along with Australian presenters and discussants. Invaluable insights were provided into the options available to fund Australian States based on international best practice. The proceedings will without doubt provide both to the analysis in the current GST Distribution Review and to the reform options being considered by CAF. To ensure broad access to the important papers presented at the State Funding Forum, the proceedings will be published in January 2012 in the eJournal of Tax Research and will be essential reading for those interested in how Australia can learn from international experience when building a better system of funding its States. (http://www.asb.unsw.edu.au/research/publications/ejournaloftaxresearch/Pages/default.aspx).
Recent decades have seen an increasing harmonisation of the features of income tax systems in different countries. The harmonisation has no doubt been facilitated by the phenomenon of globalisation and the increased flows of international trade and investment. Another critical factor has been the increased information flows between countries and the giving of advice to emerging countries on how they should develop their tax laws. In addition the explosion of double taxation agreements around the world (all of which are largely based upon either the OECD or United Nations models) has also been both a stimulant for convergence and a result of convergence. Arguably the greatest harmonisation has been in international tax rules that most impact the international trade flows and investment.

There are real tangible benefits to harmonisation and convergence. The income taxes of the different countries need to interlink and mesh into an international system that reduces opportunities for double taxation and double non-taxation. This is far more readily achievable through the use of harmonised concepts to define the income tax base such as those used to determine ‘residence’, ‘source’, ‘income’ and ‘taxpayer’. In addition, harmony creates far more certainty in relation to how taxation works around the world and this in turn reduces compliance costs and waste while stimulating business. This is most noteworthy in relation to international business as the growing harmony allows them and their advisors to anticipate taxation features in a new jurisdiction and plan their business decisions appropriately.

On the basis of the extent of harmonisation in international taxation, some scholars have gone as far as concluding that international tax norms now constitute customary international law. The ramifications of this suggestion are very significant in that it proposes that countries are not free to choose their tax design features as a matter of law. Rather they are obliged to comply with international norms. I would tend to disagree with this suggestion and find in my two primary research areas of China and Australia, two jurisdictions that should and do challenge the proposition of an international tax regime. This is because both of these jurisdictions break the mould by falling out of the common analysis of developed and developing countries. Much of what has developed in international taxation worldwide has been ideally suited to countries that are simultaneously developed, capital exporting and powerful on the world stage. This outcome, it is apparent, is not surprising. Australia and China, however, stand out as countries that share many of the concerns of capital importers while each being noteworthy, in their own way, on the world stage. It is likely therefore that China and Australia will have an important part to play in the development of any international law in relation to income tax. China in particular presents a unique situation that calls for different tax measures while being very significant to the world.

Despite the above, the suggestion of the international regime as international law does show the extent to which harmonisation in international taxation has occurred. This harmony has created, in effect, a new transnational profession of international tax specialists. These professionals are not tied down to any particular country’s tax rules but are familiar with the obbs and flows of the international system and how best to plan business affairs within it. This niche area is highly valuable given the growth of international transactions and the fact that many other tax professionals are, through their experience and training, limited to a single country’s laws. It is expected that there will be a growing demand for appropriately trained professionals to work in this new global profession.
Tax policy in action: Tax Forum 2011

by Helen Hodgson

The first session, on Day 1, addressed business taxes. The main issues that arose related to the corporate tax rate, and how to support those businesses sectors that are lagging behind in the prevailing economic climate particularly manufacturing, retail and tourism. Not surprisingly, there was no consensus on whether the corporate tax rate should be cut, or whether any cuts should be across the board, favour small business or assist specific sectors. Key issues for consideration (familiar to Tax Policy student) included consideration as to the appropriate treatment of tax losses and the incidence of corporate tax. The outcome, announced by the Treasurer at the end of the forum, was the formation of a business tax working group to report on measures that are effective in the current “patchwork economy”.

In the next session, “State Taxes”, State Treasurers had their opportunity to have their say on state tax reform. Neil Warren participated in this session, which discussed the proposals of the Henry Review to reform the state tax base. Harmonisation of state taxes received some attention, as did the outcome of the forum was the announcement of an independent tax studies institute, linked to the university sector, to provide the evidence and support further tax reform. Atax academics strongly support this initiative, which will provide ongoing benefits to research in the discipline.

The forum consisted of six sessions over the two days, roughly corresponding to the topics addressed in the Henry Review. Given the number of attendees, the proceedings were tightly controlled to ensure that key stakeholders had an opportunity to contribute where relevant. Each session was introduced by several speakers giving an overview of the core issues. A facilitated discussion followed along key stakeholders from each of the sectors represented, who were allocated a front bench seat for that session.

The final session on Day 2, on tax reform, was a discussion of social and environmental taxes. Both the Carbon Tax and the MRRT were off the agenda, but the session did raise the issue of how the existing tax system incorporated disincentives to act in a socially responsible manner. The transport tax system was discussed, with some discussion of whether a congestion tax would change behaviour sufficiently to have any impact.

Day 2 kicked off with a session on the transfer system. Many tax technicians regard the transfer system as a “poor cousin” to the tax system, as it is based on the distribution of funds rather than raising funds. However it is an important part of the redistributive impact of the tax system. Peter Whiteford, from the Social Policy Research Centre at UNSW, contributed to this session. The core issues here relate to the disincentives to work faced by many people moving from welfare into the workforce. My own interest in this issue is based on the disincentives that women face to re-enter the workforce, caused by the structure of the Family Tax Benefit System, and Childcare Benefits. However we were also reminded of the inadequate benefits paid to Newstart recipients, and the need to increase the benefit to a dignified level.

On the whole, this was a fascinating opportunity to observe tax policy in action – particularly through watching the interaction of stakeholders.

The tax policy criteria of equity, efficiency and simplicity were clear throughout the discussion – although different stakeholders had different priorities, and there was no consensus on how these three goals could be reached. However we were all given the opportunity to make our case (in 2 minutes or less). The next step is how much of an impression our views made, and what impact they will have.
Income Tax; the policy options presented by Carbon Taxes and Emissions Trading; and Tax Administration Performance Management in Developing Countries, to name a few. Atax has 30 PhD and Research Master candidates working on theses related to tax and there should be another batch of completions in 2012, including some completions by Atax’s own staff.

As this suggests, Atax academics also engage in a wide range of research projects of their own. Chris Evans and Binh Tran-Nam won a prestigious $350,000 Australian Research Council Linkage (together with Monash University, Curtin University, Griffith University, and the Institute of Chartered Accountants) for a project on “Assessing and Addressing Tax System Complexity”. This project keeps Atax squarely at the centre of tax compliance costs research in the region.

Similarly during 2011, Neil Warren secured CPA Australia and state government funding for research into the challenge of funding the states in the Australian Federation. International tax specialist John Taylor has been researching the development of Australia’s Double Tax Agreements and Michael Walpole has been working with Binh Tran-Nam on a $10,000 grant from the Australasian Institute of Judicial Administrators analysing the relationship between court fees and access to dispute resolution in tax matters. Margaret McKerchar was on study leave in 2011 and used the time to research, inter alia, the Australian and the UK R&D tax incentives on which she has been working collaboratively with Dr Ann Hansford of the University of Bournemouth.

With 28 students enrolled in higher degree research, tax is under heavy scrutiny by the Master of Taxation by Research and PhD students. With their strong policy and reform focus, Fiona Martin continues her research into the taxation of entities established for the benefit of indigenous Australians and has been contributing at various forums on this topic, while Helen Hodgson continues her research aimed at developing a family tax transfer system.

In the context of commercial aspects of tax, Gordon Mackenzie has recently been using his expertise in taxation of superannuation to research aspects of the reporting of financial returns of funds after tax, and Kalmen Datt took study leave in 2011 to undertake an extensive examination of the legal obligations of directors for the tax liabilities of their corporations. Maurice Cashmere has continued to research extensively on the tax as it applies to tax avoidance, while Dale Boccabella’s recent focus has been on such fascinating topics as death as a trigger for tax-deeming provisions and the availability (or otherwise) of certain work-related deductions – especially the denial of deductions to school teachers of the cost of work supplies used in class.

With a more international perspective are Bob Deutsch who has been reviewing recent cases on tax avoidance in the context of international tax, and Kathrin Bain who researches the impact of double tax treaties on developing countries, while Nolan Sharkey has been running several research projects focussing on taxation in China and tax in the context of relationships with China.
2) International Taxation — offers you both basic and advanced international taxation knowledge and advanced professional skills in the practical application of international tax.

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– Tax Strategies in Financial Planning
– Self Managed Superannuation Fund Law
– Introduction to Financial Planning
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If you have completed the Graduate Diploma of Chartered Accounting (GradDipCA) and would like to continue your studies to keep up with the complexity of tax law, this program is suitable for you.

Developed in partnership with the Institute of Chartered Accountants (ICAA) and recognising the time you have invested in your career to-date, the Master of Applied Taxation is designed to give you advanced standing of 4 courses from the GradDipCA.

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If you are looking for a program that prepares you to become a taxation specialist but you do not have a background in the Australian legal or taxation system, the Master of Taxation Studies may be suitable for you.

There are two stages to this program:
1) Stage 1 — Introduces you to a range of core courses in law, taxation and accounting to ensure you have a good understanding of the Australian legal system as it applies to taxation.
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– Microeconomics and the Australian Taxation System
– Framework of Commercial Law
– Accounting 1
– Tax Policy
– Taxation Administrative Law
– Law of Companies
– Law of Companies, Trusts and Partnerships
– Taxation of Companies, Trusts and Partnerships
– Critical Perspectives and Ethics
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ATAX INTERNATIONAL SUMMER SCHOOL
Enrolments are now open.

FOR MORE INFORMATION ON ALL PROGRAMS www.asb.unsw.edu.au/atax2012
Atax in Greater China

During the past year I, together with my Atax colleagues, have had great success in developing research and institutional links in greater China. In December 2010, I organised the Double Tax Agreements in East Asia Conference with Kathleen Bial. This conference was a joint initiative with the Chinese University of Hong Kong and we worked closely with Professor Jeff Vanderwolk in running it. The conference attracted a wide professional Hong Kong audience and saw presentations from Atax, John Taylor, Binh Tran-Nam, Michael Walpole, Kathleen Bial and myself. Also presenting was Xiamen University Professor and President of Minjiang University, Yang Bin, who has worked closely with me on a number of China projects. The conference has resulted in a special edition of the eJournal of Taxation China projects. The conference has resulted in a special edition of the eJournal of Taxation.

By Nolan Sharkey

International visitors & links

Simplifying Australia's tax system

There is substantial anecdotal and empirical evidence that suggests that the Australian tax system is highly complex, both in absolute terms and relative to comparable tax systems. Australia has more than 100 taxes, some of the lengthiest and most illegible tax legislation of any country, and high and regressive compliance costs that are not decreasing over time. More Australians have to rely on external tax advisers to assist them in completing their annual affairs than in any other country in the world. These are all pointers towards complexity but the specific elements of a tax system that make it complex remain unresolved in the literature, despite considerable debate.

Professor Chris Evans and Associate Professor Binh Tran-Nam have now received a major grant from the Australian Research Council (ARC) to investigate ways to reduce the complexity of the Australian tax system. The project “Assessing and addressing tax system complexity” responds to calls for fresh empirical research to underpin efforts to simplify the tax system. The team of academics, led by Atax and including colleagues from Monash, Curtin and the Victorian Government, will work with a number of PhD students who are investigating aspects of tax compliance costs and tax system simplification, and the ARC project will enable them to recruit an additional PhD student funded by a government scholarship.

Chris says the project will have a significant impact. “It will seek to identify the key factors underpinning tax system complexity, measure the costs it imposes upon taxpayers, and develop complexity indices that can publish new policy measures and monitor improvements.”

Chris was one of the tax academics who attended the government’s Tax Forum, held in Canberra in mid-October, and was invited to make the opening remarks in the session related to tax system governance, including tax simplification.

Both Binh and Chris currently supervise a number of PhD students who are investigating aspects of tax compliance costs and tax system simplification, and the ARC project will enable them to recruit an additional PhD student funded by a government scholarship.

The third research fellow was David Salter, a Visiting Scholar at the University of St Andrews in the UK. His visit in August was funded by the Atax Research Fellowship scheme. The Atax Academics Overseas Professor Margaret McKerchar spent time this year as a Visiting Scholar at the University of St Andrews, Scotland and presented at the 3rd Annual Behavioural Tax Symposium, George Mason University, Washington DC in June. Professor Chris Evans presented at the Asia Oceania Tax Consultants Association (AOTCA) International Tax Conference in Bali, Indonesia in November. The title of his paper was “Australia’s Experiences with General Anti-Avoidance Rules.”

Atax brought out a number of international experts to present at Atax conferences and seminars this year. These presenters included Professor Violeta Ruiz Almendro, Universidad Carlos III de Madrid and Letrada, Spanish Constitutional Court; Dr HanJiep Blöchliger, in E.C.D.; Paris; Professor Robin Bradway, Queen’s University, Canada; Professor Bernhard Dafforn, University of Fribourg, Switzerland and Professor Francois Valloncourt, University of Montreal, Canada all of whom delivered papers at the September State Funding Forum in Canberra. Atax would like to thank CPA Australia for its generous sponsorship of the conference and the Victorian Government for its support.

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Launch of The School of Taxation and Business Law at ASB

Following an introduction by David Goskin (the current Chancellor of the University of New South Wales, Sir Anthony Mason, former Chief Justice of the High Court of Australia and former Chancellor of the University of New South Wales, launched the new Australian School of Taxation and Business Law on 17th February 2011. The launch was held in the Business Lounge of the Australian School of Business where the new school will be domiciled. The parent schools of the Australian School of Taxation and Business Law were the School of Business and the Faculty of Law which had been domiciled in the Faculty of Law. The Deans of both the Australian School of Business and the Faculty of Law attended the launch along with guests from the wider tax profession, Alumni and UNSW staff. Sir Anthony spoke of the importance of links between academe, the practising profession, the courts and government in the development of taxation and business law meant that good co-operative relationships would need to continue between the new school and the Faculty of Law.

Above: Prof. Michael Wapoka, Dean of Law David Dixon, Dean of ASB, Alec Cameron, Sir Anthony Mason, Prof. Judith Freedman, Chancellor UNSW David Goskin, Prof. John Taylor, Gordon MacKenzie, Prof. Mark Undon

Inaugural Thought Leadership Lecture: Professor Judith Freedman

After an introduction from the Chancellor, Mr David Goskin, we were delighted to have Professor Judith Freedman from Oxford University present the inaugural Thought Leadership in Taxation lecture as part of the opening of the new School of Taxation & Business Law, within the Australian School of Business. Professor Freedman provided valuable insights into the way that academics and tax practitioners can add significant value to policy makers in the tax reform process. Judith Freedman is KPMG Professor of Taxation Law, a Fellow of Worcester College and Director of Legal Research at the Oxford University Centre for Business Tax. Professor Freedman spoke to an audience including leading tax academics from other tax schools, such as Professors Cynthia Coffey and Richard Vann, members of the tax judiciary, Justice Richard Edmonds, as well as leading tax practitioners Mr John King, who had recently retired from Mallesons, and Mr Mark Friezer of Clayton Utz.

We were also delighted that senior officers from the Australian Taxation Office (ATO) including Ms Jan Farrell, and from Australian Treasury, Mr Roger Paul, could attend to continue the longstanding relationship of the school with administrators and policy makers.

Atax GST Conference 2011: 23rd Annual GST Conference — GST in a Brave New World

April 2011 saw the Atax Annual GST Conference return to Noosa but at a new venue — The Outrigger Resort. The keynote speaker at the conference was Michael Wigney SC who treated delegates to an insightful speech addressing the role of context in statutory interpretation and considered GST as a “practical business tax”. For the program, and to see the names of the many prominent presenters at the conference see http://www.asb.unsw.edu.au/GST2011

This Conference is an important research event for Atax and selected conference papers were published elsewhere such as Australian Tax Review, the Australian GST Journal and a collection for a special issue of Atax’s eJTR (see http://www.asb.unsw.edu.au/research/publications/ejournaloftaxresearch/Pages/pastissues.aspx).

In a Brave New World’

Inaugural Thought Leadership Lecture: Professor Judith Freedman

2012 promises to be another exciting opportunity for influential conferences at Atax. The Atax International Conference on Tax Administration is scheduled to be held in Sydney on 2 and 3 April 2012. The conference theme is managing risk in tax administration and keynote speakers will include Sir Anthony Mason AC KBE, Prof. Judith Freedman (Oxford University) and Nina E Olson (Taxpayer Advocate United States Internal Revenue Service). Commissioners of Taxation from the region will also be invited to speak and papers addressing the conference theme have been accepted from more than 30 local and international speakers.

Later in April (12 to 13 April 2012) the Annual GST Conference is scheduled to return to the Outrigger Resort in Noosa. The conference will, as usual, include high quality presentations on the most pressing GST issues facing practitioners and administrators and will provide opportunities for discussion of these issues, and possible solutions, in workshops involving practitioners, academics and senior officers of the Australian Tax Office.

Registration and full details will be available on our website mid January 2012. For further information please send your name and email address to AtaxRSVP@unsw.edu.au. All event information and registrations will be available at www.asb.unsw.edu.au/tbl. A number of distinguished Australian and International presenters will be delivering the seminars in 2012. Keep an eye on our events page for further details.

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This Conference is an important research event for Atax and selected conference papers were published elsewhere such as Australian Tax Review, the Australian GST Journal and a collection for a special issue of Atax’s eJTR (see http://www.asb.unsw.edu.au/research/publications/ejournaloftaxresearch/Pages/pastissues.aspx).

Conferences & Seminars at Atax in 2012

2012 promises to be another exciting opportunity for influential conferences at Atax. The Atax International Conference on Tax Administration is scheduled to be held in Sydney on 2 and 3 April 2012. The conference theme is managing risk in tax administration and keynote speakers will include Sir Anthony Mason AC KBE, Prof. Judith Freedman (Oxford University) and Nina E Olson (Taxpayer Advocate United States Internal Revenue Service). Commissioners of Taxation from the region will also be invited to speak and papers addressing the conference theme have been accepted from more than 30 local and international speakers.
Atax awards and grants

This year Atax academics and students have received a number of prestigious awards and grants including:

- Prof. Chris Evans named as the inaugural Chair Asia-Pacific Branch of the UK's Chartered Institute of Taxation (CIOT).
- Prof. Margaret McKerchar was awarded the Erskine Fellowship at the University of Canterbury, Christchurch, New Zealand.
- Binh Tran-Nam, Chris Evans and other researchers were awarded an APC Linkage grant on assessing and addressing tax system complexity and a CPA Australia grant on Standard Business Reporting and the burden of compliance.
- Shirley Carlon and Binh Tran-Nam were awarded funding from Catalyst to examine the effective tax rates of some of Australia’s leading companies.
- Michael Walpole and Binh Tran-Nam have secured competitive funding from the Australian Institute of Judicial Administrators to investigate the effect that changes in court and tribunal fees can have on access to justice in tax disputes.

Introducing the School of Taxation and Business Law

The School Of Taxation And Business Law was formed on 1 January 2011 by bringing together the Australian School of Taxation from the Faculty of Law and the School of Business Law and Taxation from the Australian School of Business. The home faculty of the new school is the Australian School of Business (ASB) the leading business school in Australia. With 25 full time academic staff, including 15 full time tax specialist academic staff, the new school has a world class depth of academic capability in taxation and business law.

The new school continues to offer Atax programs via flexible delivery with students in many courses having the option of distance classes, one semester face to face classes or four-day intensive classes. In January 2011 Atax will expand the range of its delivery modes by offering four international tax courses in its second International Tax Summer School. The courses will be on Double Taxation Treaties (featuring a guest lecture by Ariane Pickering the former Australian chief treaty negotiator), Asia Pacific Taxation (taught by Prof. Andrew Halkyard visiting from Hong Kong University), United States taxation (taught by Prof Hank Lischer from the United States) and Chinese taxation (taught by our resident Chinese tax specialist Dr Nolan Sharkey). Being part of the ASB will mean that students enrolled in Atax programs can more easily undertake other courses in taxation and business law not previously offered by Atax as well as courses in other business disciplines.

One of the distinctive features of Atax has always been the interdisciplinary background of its academic staff which has included tax lawyers, public finance economists and accountants. The creation of the new school gave Atax an even wider range of expertise with the academic staff of the new school now including specialists in corporate law, completion law and international business law. This increased range of expertise will enhance the ability of Atax to engage in research and publication which views issues and problems from a variety of perspectives.

Above: 3-Minute Thesis students

Atax books

Prefilled Personal Income Tax Returns
C. Evans* & B. Tran-Nam*
co-authored the chapter “Australia”
Fraser Institute 2011

Australian Tax Analysis: Cases, Commentary, Commercial Applications and Questions 8th Edition
Authors: Cynthia Coleman, Geoffrey Hart, Brett Bondfield, Margaret McKerchar*, John McLaren, Kerrie Sadiq, Antony Ting
Thomson Reuters 2011

Understanding Taxation Law 2012
Authors: Frank Gilders, John Taylor*, Michael Walpole*, Mark Burton, Tony Oiro
LexisNexus 2012 (forthcoming)

Accounting Building Business skills, 4th edition
Authors: Carlon*, Mladenovic, Palm, Kimmel, Kieso and Weygandt
Wiley 2011

The Delicate Balance – Tax, Discretion and the Rule of Law
Co-Editors Chris Evans*, Judith Freedman, Richard Krever
IBFD 2011

Regulation, Litigation and Enforcement
Author M. Legg, Chapter Tax Litigation by Kalmen Datt*
Thomson Reuters

*Atax academic staff