slashing the tax act

Atax celebrates 15 years!

international developments
From the Director’s Desk

Welcome to our Fourth Annual Issue of Atax Matters.

During 2005 our academic team continued to show how it is possible to juggle quality education and training with excellent research outcomes. We are once again taking the opportunity to showcase some of our diverse range of tax-related activities in this issue.

Atax undergraduate and postgraduate programs have continued to flourish, with over 1,400 students now enrolled around the country and across the globe. We are particularly pleased with new relationships that are being developed with major accounting and legal firms.

We have also maintained and extended our excellent research credentials, both nationally and internationally. Highlights this year include membership of the OECD’s International Network for Tax Research, various research projects for the Board of Taxation (uncluttering the Tax Acts and conducting post-implementation reviews) and the Inspector General’s Office (surveying bias in the rulings system), reform of the personal tax system funded by the Australian Research Council, and separate projects on small business issues for both the Institute of Chartered Accountants in Australia and CPA Australia. We have also experienced strong growth in our PhD program, and we now have full-time PhD students from Ethiopia, Vietnam and Indonesia, as well as a host of home grown PhD talent. This growth in our research student base will be enhanced next year when our new Master of Taxation by Research is launched.

Professional education, training and consultancy also continues to play an important part in our activities. Atax is pleased to be delivering a major program designed to provide compliance officers from the Taxation Office with the key skills to crack down on taxation evasion, avoidance and non-compliance, as well as being involved with a number of other professional education, training and consultancy projects for other organisations.

In 2005 we welcomed new staff to an expanded faculty, but also said goodbye to two colleagues. Professor Yuri Grbich, the Atax Foundation Director, retired at the end of the year, and leaves with our best wishes for a long and happy retirement. Thankfully, Yuri has agreed to maintain links with Atax as a Visiting Professor. More sadly, John Raneri lost his long battle with cancer during the year, and he will be sorely missed.

I hope you will enjoy this issue of Atax Matters. We will certainly look forward to receiving your feedback.

CHRIS EVANS
Director
It’s not often these days that you see Howard and Costello standing side by side to make an announcement.

But side by side they stood at a media conference to announce that they were looking at slashing the taxes acts.

They were acting on the recommendations of the Board of Taxation, which engaged Atax to identify the inoperative provisions of the two Income Tax Assessment Acts. A team from Atax, led by Bob Deutsch and including Maurice Cashmere, Garry Payne, John Raneri and Kalmen Datt, examined the provisions of the 1936 and 1997 Income Tax Assessment Acts and made recommendations to the Board in October 2005.

The work was very large in scope, entailing the examination of identified provisions in the 1936 and the 1997 Acts, and Transitional Provisions Acts up to and including Act No 20 of 2004. Each provision that had been identified required a multi-stage analysis to ensure that it and all related provisions were inoperative and to establish whether cut off dates had been reached. This analysis was accompanied by a software system that provided a checking process for all references. The project took the five taxation and legal experts from Atax six months of painstaking work to complete.

The result of this work was the recommendation to repeal a significant number of pages of provisions in the 1936 and 1997 Acts. It has been suggested that over 2,100 pages will be eliminated. The Board of Taxation has referred the findings to the Treasurer for the next stage in the process – for his agreement that legislation can be enacted to repeal all of the identified provisions in the Acts. It is expected that this will result in far less clutter in the taxes acts.
Atax celebrated its first successful 15 years at a black tie Foundation Dinner held in the University’s Scientia building in December. The occasion also marked the launch of the Atax Alumni Association, as well as the signing of a new agreement with the Taxation Office for the provision of educational services for the next 15 years.

It was back in 1991 that Atax first began delivering purpose developed taxation courses by distance mode across Australia. Up to this time, to get professional tax training, it was necessary to complete general legal and/or accounting qualifications. While such degrees were fine within the context of tight constraints and competing demands, it was becoming increasingly difficult for such programs to provide the knowledge base and skills required to operate competently in an exponentially expanding tax system.

The momentum for Atax came initially from the Australian Taxation Office who responded to the needs of the tax profession by entering into an extensive Australia-wide process to select the tertiary institution best able to develop and deliver a broad based and balanced taxation education program to serve all tax professionals. The University of New South Wales won the competitive tender, and so Atax was born. The period since then has seen Atax grow from a fledgling organisation created to provide the Tax Office with a dedicated tax education program to a fully mature tax school within the Faculty of Law, with an enviable national and international reputation.

Next year also sees the move from accommodation at beachside Coogee to a purpose built Law Faculty building on the Kensington campus, further facilitating its closer integration with the Law Faculty and the University.

... and looks forward to the next 15 years as well!
Atax has been invited to join the steering group of the OECD International Network for Tax Research. This global network has been set up to drive research that will assist OECD and non-OECD countries to formulate international and domestic tax policies.

Atax will join eighteen of the world’s leading universities, including Harvard Law School, Cambridge University, the Sorbonne, the National University of Singapore, the University of Hong Kong, and the University of Leiden, in this research network.

‘Our appointment to this steering group is an exciting development for Atax,’ said Associate Professor Neil Warren, Atax Associate Director (Research). ‘It reflects our global leadership credentials in tax and will expand our contribution to international tax research and debate’.

The network’s steering group met for the first time in London in July 2005, and mapped out an agenda for future research projects.

Atax develops Vietnamese links

The work of Associate Professor Binh Tran-Nam in Vietnam in the area of economic development and international integration has contributed to a spirit of cooperation between the two countries. This cooperation has been further developed with a visit by a delegation from the Hanoi and Ho Chi Minh Law Universities in Vietnam to Atax in August this year.

During this visit it became apparent that both law universities in Vietnam and Atax can benefit from a program of institutional linkage and international teaching and research collaboration.

As a result of this exchange, Atax successfully applied for funding which will be used to send Professor Chris Evans and Associate Professor Binh Tran-Nam on a one-week long, investigative trip to Vietnam in 2006. During this trip they will hold discussions with senior academic members of both Hanoi and Ho Chi Minh Law Universities with a view to collaborative engagements in teaching and in research.

South Korean initiatives

The conference brought together leading Korean academics in the field of taxation with an Atax team led by Binh Tran-Nam and including Neil Warren, Matthew Wallace and Nolan Sharkey. They were involved in a free interchange of ideas, focusing on the differing experiences with tax reform in Australia and Korea over recent years.

As a result of this linkage, Neil Warren and Margaret McKerchar were invited to present papers at an international conference on Globalization and Tax Reform in Seoul on 21–22 October 2005 along with academic presenters from universities in Korea, Japan, China, the US and Europe.

The conference was designed to build the foundations for a network for the exchange of ideas between organizations which have similar interests. Discussions were subsequently held with the Korean Academic Society of Taxation (which has over 1,000 members) about the possibility of collaborating with the Australian equivalent organization, the Australasian Tax Teachers’ Association.
Atax Lecturer Nolan Sharkey recently spent a sabbatical in Singapore and China

While I was in Singapore I was visiting scholar at the National University of Singapore’s Faculty of Law. During my time there I had ample opportunity to engage in discussions with local and regional academics and business people. This was beneficial in furthering my research interests in regional taxation issues.

After two months in Singapore, I headed north to China where I was visiting scholar at the Public Finance Department of Xiamen University, a taxation think-tank with a national reputation in China. During my time in Xiamen, I had the opportunity to engage in field-work as well as meet local academics and review Chinese sources. Xiamen is a dynamic commercial city with strong regional links and my time there was immensely rewarding in developing my research and teaching interests. While in Xiamen, I was invited to fly to Beijing to participate in a project with members of the committee advising China’s National People’s Congress on law reform. The focus of the project was the development of a Basic Tax Law for China which would be fundamental in protecting the rights of taxpayers in China. It was exciting to be part of its development.

My time in China was not all focused on tax matters as I was accompanied by my wife and three young children. Together we experienced many interesting cross-cultural experiences. Not the least was travelling around a country which has a one child policy with three young children.

International Visitors

Atax has been working alongside our global visiting fellows to extend the boundaries of co-operative international research.

Monica Chowdry, a Lecturer in Law at King’s College London and a Visiting Lecturer at University College London, used her time at Atax to expand on her research in the areas of tax and restitution.

Kim Brooks, Assistant Professor at the Faculty of Law, University of British Columbia spent her fellowship time at Atax exploring aspects of tax treaties between developing and developed countries.

Dr Ann Hansford, from Bristol Business School, University of the West of England, has been working with colleagues at Atax on two research studies on environmental tax and GST / VAT during her fellowship.
Bookkeepers – developing new qualifications

Atax is working with the Australian Association of Professional Bookkeepers (AAPB) and Innovation and Business Skills Australia to develop a nationally recognised Certificate IV qualification for bookkeepers. The new qualification is BAS specific and will provide bookkeepers with the appropriate knowledge required to perform BAS related services.

CEO and Founder of AAPB, Sharyn Grant, says “Bookkeepers are an integral part of the accounting profession and can be traced back to the city of Babylon. Unfortunately, over the years bookkeepers have been overlooked and underestimated as a profession. The new qualification will provide bookkeepers with the appropriate knowledge and skills that will resurrect the bookkeeping profession from the ashes of Babylon.”

The new qualification will include taxation law, quality assurance and data validation and verification and will help bridge the learning gap between Universities and TAFE. Sharyn Grant says "AAPB’s goal is to create world best practice by creating nationally recognised qualifications and quality assurance standards for the bookkeeping profession". She is working closely with Atax Senior Lecturer Garry Payne, who is coordinating the Atax team involved in the project.

Recent BTax graduate, Jacinta O’Connell

Jacinta O’Connell, a recent Atax Bachelor of Taxation graduate, did not have the option of studying such a specialised bookkeeping course when she was running her own bookkeeping business.

Jacinta decided to study taxation in order to diversify her skills and to obtain a greater working knowledge of the Australian tax system.

Since graduating, Jacinta still runs her own business providing accounting and bookkeeping services to entertainment-based clients, but she’s also started contract work as senior accountant for a CBD Chartered accounting firm, Watson Business Accountants.

“Undoubtedly my degree has allowed me to progress to this next stage of my career,” Jacinta said.

“Atax’s reputation and the ability to study via flexible distance education was what attracted me to it. You can expect a degree of this quality will be time intensive, but like anything you’ll get out of it what you put in.

“The advantage with Atax is that you can study in your own time, environment and at your own pace. All challenges aside, it allowed me to juggle full-time work, married life and as of late last year, a baby.”
Atax shares compliance expertise with tax office

Atax is supplying the tax auditing expertise that has enabled the Tax Office to significantly increase its capacity to crack down on evasion and non-compliance.

In a graduation ceremony held in UNSW’s Council Chamber on 5 August, Atax and the Tax Office celebrated the new tax auditing capabilities of the inaugural graduates of the Diploma of Government. This innovative diploma combines Atax’s Compliance Officers’ Applied Audit and Accounting Program (COAAAP) with the professional experiences that these graduates gain in the workplace.

The Diploma of Government graduates are drawn from a number of business lines within the Tax Office including GST, Excise, Large Business and International, Small Business and Interpretation and Large Enterprise Compliance.

Ian Read, Assistant Deputy Commissioner, Active Compliance Leader, said at the graduation ceremony that he believed these graduates provide an assurance to his organisation and the community that they have both audit and leadership capabilities. The COAAAP project is run for Atax by Senior Lecturers Jacqui McManus and Helen Hodgson, with administrative project management support from Mez Egg.
RESEARCH

record-keeping: its effect on tax compliance

Research by Atax has found that, contrary to popular opinion, SME record-keeping practices do not necessarily lead to adverse tax compliance problems.

The Atax team surveyed over one thousand tax practitioners, small business operators and ATO auditors. The survey results suggest, among other major conclusions, that advisers and businesses need to focus on developing better strategies for controlling and recovering outstanding debts.

CPA Australia’s Business Policy Adviser, Judy Hartcher, said, “If small businesses manage their debts in a timely manner, they may be able to avoid a cash crisis or reduce its severity. A more pro-active approach in debt recovery may help them improve their cash flow management. In fact, small business advisers should be actively encouraging and guiding businesses on debt recovery options.”

Searching for consistency

The definition of ‘small business’ is inconsistent and complex within the Australian tax system which is why the Institute of Chartered Accountants in Australia has commissioned three Atax academics to develop a definition of small business that can be used consistently in tax legislation.

In the first stage of the research Associate Professor Neil Warren and Senior Lecturers Garry Payne and Helen Hodgson will identify the small business definitions currently applied in tax legislation along with associated concessions. The group will then identify an alternative small business definition which can be adopted across all tax legislation.

Investment management and its impact on tax

Atax Senior Lecturer Gordon Mackenzie is about to hit the market to research the impact of taxation on the portfolio returns of fund managers. Gordon is examining to what extent fund managers have “destroyed value” by not considering taxation effects on particular transactions. Evidence suggests that investment returns can be improved by 2% once taxation considerations are taken into account. This has relevance for the unit trust industry where such additional returns can have a significant impact on the performance and ratings of a fund.

It is expected that managed funds will be able to significantly improve the returns to unit holders by considering post-tax returns on transactions or anticipated transactions. The findings will also have policy implications for any horizontal fiscal inequity in the tax law.

Ethics and the tax adviser

In July 2004 two taxation advisers were convicted by a jury of criminal conspiracy and sentenced to five years imprisonment. The decision was upheld on appeal. Even though it could have extensive implications for professionals, to date there has been limited examination of R v Pearce & Ors.
Senior Lecturer Helen Hodgson, is examining this case and identifying the ethical issues that affect professional advisers acting on a brief. She is considering whether the advisers applied professional standards and whether these standards are adequate given the outcome of this case. The results of the study could affect the way in which professionals in a number of disciplines relate to their clients in the future.

Developing a learning culture in tax administration

Using the Australian Taxation Office and other sub-national and overseas revenue authorities as case studies, Atax Senior Lecturer Jacqui McManus, along with Adult Education specialist Dr Kate Collier (of UTS), are examining the effectiveness of learning partnerships in developing a learning culture in tax administrations. The aim of this research is to identify the reasons for the successes and failures of the use of learning partnerships in a training program and the key issues requiring further research.

The cost of small business CGT concessions

One of the functions of the Board of Taxation is reviewing legislation to assess its quality and effectiveness. This process of ‘post-implementation’ review establishes if the legislation is having its intended effect and whether its implementation can be improved.

Atax has been involved in both of the post implementation reviews that have been conducted by the Board to date. Most recently the Board has commissioned Atax to estimate and evaluate the compliance and administrative costs arising from the CGT Small Business Concessions in Division 152 of the Income Tax Assessment Act 1997.

Atax Associate Professor Binh Tran-Nam, Professor Chris Evans and Adjunct Professor Gordon Cooper completed the project for the Board of Taxation in July 2005. The Board’s report and recommendations are currently with the Treasurer.

Bias in the rulings system?

Associate Professor Margaret Mckerchar is leading a team involving Atax colleagues Helen Hodgson and Kalmen Datt in a research project commissioned by the Inspector General of Taxation, David Vos AM. The project is considering the extent to which there may be pro-revenue bias in the tax rulings system.

The research will involve phone interviews with a large number of corporate taxpayers and their advisers. A final report is expected to be handed to the Inspector General in early 2006.

Designing a better personal tax regime for Australia

Personal tax issues have taken centre stage in recent months. Unfortunately a lot of the public debate has been dominated by political calls for tax cuts rather than discussion about serious tax reform. But that has not deflected an Atax research team, in collaboration with CPA Australia under the auspices of an Australian Research Council Industry Linkage grant, from working steadily towards a long term goal of a personal tax regime that can provide Australia with its revenue needs in a more equitable, efficient and simple fashion.

The research team, comprising Chris Evans, Binh Tran-Nam, former University of Canberra Professor Brian Andrew, and PhD student Linh Vu, is using an innovative mixture of methodologies to assess a variety of personal tax reform proposals affecting the tax mix, the tax unit, the tax base, tax rates and tax administration. These methodologies include extensive micro simulations and modelling, the use of a Delphi panel of international experts to test proposals, as well as major surveys to assess community acceptance and resistance to the proposals as they emerge.

The team expects to conclude its research in late 2006, and anticipates revealing its proposals in a personal tax reform symposium, involving the national and international experts, to be held in Sydney in December.
It's hard for some to believe that tax law could be an exciting subject. However, in the eyes of those that teach the subject, taxation deserves star billing. Michael Walpole, Associate Director (Teaching), likes to put it like this:

"Tax is like Hollywood: the human element combined with lots of dollars. Those of us in tax think it's a fascinating discipline at the crossroads of law, accounting and economics... the area provides a good living ...and as a job it's very fulfilling...What attracts people to the subject is that it's at the pointy end of business...that's what makes it important and interesting."

UNSW and the major legal and accounting firms working together for tax graduates

Tax professionals work in an increasingly demanding technical environment that requires ongoing education to keep abreast of the massive amount of legislative change. However, juggling ongoing educational requirements with work and life commitments can be challenging.

This is why The University of New South Wales and KPMG have entered into a landmark agreement that will permit KPMG tax graduates to progress more rapidly through certain Masters programs offered by Atax.

According to the National Managing Partner of KPMG's Tax Practice, Ross Doherty, there is a lot of pressure, particularly on tax graduates in their first few years of full time work, to complete additional training as well as undertake further professional or tertiary qualifications. "This new joint agreement is the first step towards improving this workload," Mr Doherty said.

"To remain competitive in the consultancy market, tax professionals need to invest in postgraduate study to broaden their expertise in both Australian and international taxation," said Matthew Wallace, Program Convener for the Atax Masters program. "A postgraduate tax qualification is a necessity for anyone who is serious about becoming a tax specialist."

UNSW has formally approved up to two course exemptions for KPMG employees who complete the KPMG Tax Principles and Tax Practice training program, together with external validation by Atax. These exemptions can amount to 25 percent of a Master of Taxation or Master of International Taxation degree from Atax. KPMG employees nationally will be able to take advantage of these exemptions as a result of the flexible distance learning programs that Atax offers.

Atax is also finalising negotiations with other major accounting and legal firms to ensure their employees are offered similar fast-tracking of postgraduate education.

Atax paves the way for a CPA

Students who complete a Bachelor of Taxation at Atax (Accounting stream) and want to pursue a career in accounting can enrol in the CPA Program to qualify for the CPA designation. In addition, postgraduate students who have completed a Master of Taxation or Master of International Taxation from Atax and also completed an accredited undergraduate degree or conversion course, can receive two elective exemptions in the six subject CPA Program.

The CPA Program is one of the most widely recognised qualifications in accounting in the world and is aligned with international best practice. CPA Australia’s Professional Education Board, chaired by Professor Peter Wolnizer (FCPA), oversees the strategic direction of the CPA Program to ensure its relevance and quality. The CPA Program is also offered as a distance learning program so students have the opportunity to study and sit exams anywhere in the world.
Graduation Day the biggest ever

This year marked Atax’s largest Graduation Day ever with 131 candidates donning their robes on April 15. Prior to the formal ceremony, graduates, their families and friends joined with Atax staff to celebrate in a marquee on the lawns overlooking Gordon’s Bay at the Coogee Campus in Sydney. Students travelled from Western Australia, Tasmania, South Australia, Queensland, Victoria, ACT, NSW, Northern Territory and Singapore to attend the ceremony and lunch.

Graduates and their families then gathered at the Clancy Building at the University of New South Wales for the Faculty of Law graduation ceremony. UNSW graduate and current Chancellor, David Gonski, gave the occasional address, sharing his experiences as a UNSW student and corporate negotiator and consultant.

GORDON'S BAY, SYDNEY

Welcome new Atax staff

RACHEL TOOMA joined Atax in 2005 after working as a solicitor in the indirect taxes group at Blake Dawson Waldron. Rachel was primarily involved in advising on Australia-wide stamp duty and GST. Rachel was also previously a senior consultant in the state taxes group of Pricewaterhouse Coopers. As Associate Lecturer at Atax, Rachel teaches Selected Problems in Stamp Duty, Principles of GST Law and Critical Perspectives and Ethics.

Rachel recently made a submission to Treasury on the Exposure Draft legislation designed to discourage promotion of tax avoidance schemes. Rachel was a contributor to the 2005 edition of the Australian Tax Handbook published by Thomson ATP. She has also written for the Butterworths Stamp Duty Bulletin. Rachel is currently a PhD candidate at Atax, examining statutory general anti-avoidance rules, and whether a general rule should apply uniformly to all Australian taxation legislation, direct and indirect.

FIONA MARTIN was, before her move to Atax in late 2005, a Senior Lecturer in the Law School at the Queensland University of Technology where she was involved in teaching and developing the undergraduate taxation law subjects. Fiona received the Vice-Chancellor’s Award for Distinguished Teaching from QUT; was a finalist in the Australian Awards for University Teaching and received a Law Faculty Teaching award in 2004.

Fiona has published extensively on tax issues, including income tax and property development, the ATO access powers and the GST. Her most recent tax publications appear in the Australian Business Law Review and Taxation in Australia. In 2006 she will be teaching the postgraduate subjects Taxation of Corporations and Research Methods in Taxation, as well being involved in Tax Litigation and Principles of GST Law.

Congratulations to Atax Lecturer, KALMEN DATT, who received first class honours this year for his Master in Taxation Studies from Auckland University. Kalmen’s research paper examined important aspects of the general time of supply rule in New Zealand and its counterpart in Australia - the attribution rule - for GST purposes.
Atax Prizes Night

Atax students from around Australia attended the Law Faculty prize evening held on 10 March 2005 in the Scientia Building. The Dean of the Faculty, Professor Leon Trakman, introduced proceedings, followed by an occasional address from Law School alumnus and Second Commissioner of Taxation, Jennie Granger. Prize sponsors this year included the ATO, Taxpayers’ Australia, ATP Thomson, CPA Australia, The Taxation Institute of Australia, The New South Wales Bar Association, Allens Arthur Robinson, Bentley’s MRI and Mallesons Stephen Jacques.

GST in Noosa

The 17th annual GST and Indirect Taxation weekend workshop was held in Noosa in April 2005 and provided a forum for GST professionals to discuss the current issues in indirect tax and to strengthen their professional networks. Conference convener and Atax Senior Lecturer Jacqui McManus developed a program which provided leading commentary on and analysis of a range of issues including decisions of the Court, ATO rulings, technical issues and practical problems that are impacting upon GST practitioners, taxpayers and administrators.

Next year’s conference program is already shaping up to be another great success.

Date: Thursday 6 - Saturday 8 April 2006
Venue: Sheraton Noosa Resort and Spa
Contact: ataxevents@unsw.edu.au or visit www.atax.unsw.edu.au/news/events
Launch of Master of Taxation by Research

Atax will be launching its MTax (Research) in Session 1, 2006. This new program is designed for students who plan to undertake specialised tax research at the Masters level and those postgraduates who wish to complete a PhD in Taxation but have not yet satisfied the entry requirements for the PhD program.

This new program consists of a coursework component and a major dissertation. The coursework component involves three compulsory courses (Research Methods in Taxation, Tax Policy and Dissertation Proposal) plus one optional course to be drawn from other Atax Masters programs. Candidates then commence work on their dissertation, which must be an original investigation that makes a significant contribution to taxation research. Articulation to the PhD program is possible.

Flexible taxation courses in demand

In contrast with a national trend of declining postgraduate enrolment applications, Atax is experiencing an upsurge in demand for its postgraduate coursework programs in taxation.

Atax credits this strong enrolment growth to the flexibility of its study programs and a reputation for excellence. Atax receives enrolments from students across Australia and the globe.

The flexible distance study offered by Atax incorporates comprehensive study materials, audio conferences, regional classes, Web CT and study support. Students can also take advantage of Sydney CBD evening courses, and intensive short courses, held over five days.

Michael Walpole, Associate Director (Teaching), said the University was responding to the needs of busy taxation professionals who were managing a range of competing priorities in their lives.

Atax launches the Master of International Taxation

The Master of International Taxation was formally launched in February 2005 by ATO Deputy Commissioner, Large Business and International, Jim Killaly and Program Convenor, Professor Bob Deutsch.

In his speech Jim Killaly highlighted the need for Australia to remain competitive in attracting its share of talented people and endorsed the Master of International Taxation offered by Atax by saying it would assist Australia to develop the required intellectual capital and expertise to continue its global integration.

“The study options being presented in the Atax Master of International Taxation allow participants to explore all of the tax implications for cross-border trade and investment and to play an important role in assisting Australia to position itself,” he said.
Global Challenges in Tax Administration was among a number of books and papers published by Atax staff in 2005. The book brings together a collection of papers from the 6th International Conference on Tax Administration held by Atax in April 2004.

The key theme for the conference was globalisation of tax systems, with papers exploring and analysing a broad range of issues relevant to tax administration in the 21st century. Former Chief Justice of the High Court of Australia, Sir Anthony Mason AC KBE said at the launch: “This book raises cutting edge issues in taxation law and administration. More than ever before, we can each profit from the experience of other jurisdictions and the new initiatives which are pursued elsewhere.”

Sir Anthony also spoke at the launch about the Exposure Draft legislation designed to discourage promotion of tax avoidance schemes.

eJournal spreads its wings

Co-editors of the Atax eJournal of Tax Research, Binh Tran-Nam and Michael Walpole are pleased to announce that eJTR now joins Australia’s best law journals online at AustLII.

The eJTR is published twice yearly and features original, scholarly works on all aspects of taxation. It also provides a channel for academics, researchers, practitioners, administrators, judges and policy makers to enhance their understanding and knowledge of taxation.

Under the new arrangement you can find eJTR on both the Atax website: http://www.atax.unsw.edu.au/ejtr/ as well as at http://www.austlii.edu.au/au/journals/eJTR/.

AustLII attracts over 20,000 hits per day by readers researching the law and Atax looks forward to working with AustLII to enhance the tax content available on its website. Free subscriptions to the eJTR are available at http://www.atax.unsw.edu.au/ejtr/.
Tax degrees with global dimensions

Specialise in taxation at Atax at the University of New South Wales. Make this crucial investment in your career and choose from Masters and Graduate Diploma programs including the Master of International Taxation. You will be tailoring your study program to suit your professional goals in the Australian or global marketplace.

- Bachelor of Taxation
- Graduate Diploma in Taxation Studies
- Graduate Diploma in Advanced Taxation
- Master of Applied Taxation
- Master of Taxation
- Master of International Taxation
- Master of Taxation by Research
- PhD

www.atax.unsw.edu.au

7th International Tax Administration Conference

The next in the successful series of Tax Administration conferences will be held in Sydney in April 2006. Tax academics, practitioners, revenue officers and taxation specialists from around the world will explore and debate contemporary challenges and developments in tax administration and hear presentations from leading experts in the field.

The conference will be held from 20 - 21 April 2006 at the Crowne Plaza, Coogee Beach.

Contact: ataxeevents@unsw.edu.au or visit www.atax.unsw.edu.au/news/events

Prospectus

The Atax prospectus provides an overview of each of the programs on offer, the courses available for study and delivery modes for each, together with entry requirements.

If you would like a copy of the prospectus, order it online from www.atax.unsw.edu.au email to atax@unsw.edu.au or telephone (02) 9385 9333

planning ahead for 2006

Application for Session 1 single course (non-award) closes 9 January 2006
Session 1 commences 27 February
Application for Session 2 full program closes 15 May
Application for Session 2 single course (non-award) closes 13 June 2006
Session 2 commences 24 July