From the Head of School’s Desk

2006 was a big year for Atax. In July, Atax became a fully fledged School within the Faculty of Law and was redesignated the Australian School of Taxation. At the same time, Atax moved from its off-campus location in Coogee onto Kensington main campus and into the newly completed Faculty of Law building. These two changes symbolise an acknowledgement that Atax has a significant and growing contribution to make within UNSW, and more broadly, is a leading institution in taxation teaching, research and consultancy.

Our new location and designation will position Atax for the next stage of development. This will involve greater integration into the broader UNSW community, taking advantage of synergies with other academics and teaching units, and having the base from which to build student numbers through domestic and international outreach programs built around partnerships and alliances.

In 2006, Atax introduced the Master of Taxation by Research and additional new programs are planned for introduction in 2008. An important part of this growth strategy includes expanding the range of professional development products and services offered to tax professionals to cover their needs throughout their career.

None of this growth is possible without a strong and dedicated academic team. 2006 saw two major staffing changes. After 14 years, Professor Bob Deutsch left Atax to join Henry Davis York but will retain his links with Atax as a Visiting Professor. Professor Chris Evans stepped down as Atax Director in June and took six months sabbatical in the UK. Professor Evans had held the position of Director for five years and Atax acknowledges the significant contribution he has made over this period. As the incoming Head of School, I benefit greatly from the solid foundations Chris and previous Directors have laid which provides us with the platform from which to further grow Atax.

I hope you find this fifth issue of Atax Matters enjoyable and we look forward to receiving your feedback. Also, if you are an Atax Alumni, do not forget to keep in touch with our new and expanded range of activities for Alumni by registering on www.atax.unsw.edu.au/alumni
New Dean announced

Professor David Dixon has been appointed as the new Dean of the Faculty of Law. Joining the Faculty in 1992, he held the role of Associate Dean (Research) from 1995 to 2005.

Professor Dixon is one of Australia’s leading experts on crime control and policing. He has acted as adviser to the Home Office (England & Wales), the (then) Criminal Justice Commission (Queensland), the NSW Police, and the Royal Commission into the NSW Police Service.

Professor Dixon will replace Professor Leon Trakman as Dean, whom the Faculty thanks for his service in the role. The appointment is effective 1 January 2007.

Awards

Academic Shirley Carlon was among 17 UNSW staff recently honoured for their contribution to student learning by the Carrick Institute for Learning and Teaching in Higher Education. Shirley received the award for ongoing innovation in curriculum development and the creation of peer support mechanisms for off campus students, to inspire, engage and personally develop students. The Carrick Citations, awarded for the first time this year, are part of the Australian Government’s expanded program of national awards designed to recognise and reward teaching excellence in the higher education sector.

An ARC Linkage International Fellowship grant, which aims to build collaborations among tax researchers, research teams and/or research centres of excellence in Australia and overseas, was awarded to Professor Chris Evans and Associate Professor Binh Tran-Nam (with Professor RM Bird) for their project “Personal Income Tax Reform in Australia”.

Introducing Dr Michael Walpole

Atax welcomed a new Doctor to its ranks of academics in October 2006 when Associate Professor Michael Walpole was conferred with the degree of Doctor of Philosophy for his thesis entitled “Proposals for the Reform of the Taxation of Goodwill in Australia”.

Michael’s thesis reviewed the taxation of goodwill across the main taxes in Australia with analyses including the tax treatment under GST, duties, capital gains tax, and both domestic and international income tax. It identified a number of areas in which the States and the Federal Government compete in the taxation of goodwill and in which the various taxes send conflicting signals to taxpayers - in some cases encouraging avoidance.

The research, which is to be published as a book, will make a valuable input into the debate on the taxation of goodwill.
Atax becomes a School

In July 2006, the Australian Taxation Studies Program came of age within the Faculty of Law and was formally recognised as the second School within the Faculty of Law, being redesignated as the Australian School of Taxation.

With this change came a change in the leadership at Atax and a change in its governance structure. Professor Chris Evans, Atax Director for five years, stood down from this position. During his time as Director, Chris oversaw considerable changes including major developments in programs and courses, new long and short term contracts with key government and industry partners, and building Atax’s research and consultancy activities.

Professor Neil Warren has been appointed to the position of inaugural Head of the Australian School of Taxation. Neil has been with Atax since 1998 and brings to this position a sound understanding of Atax, of the University (he was formerly in the Faculty of Business) and extensive links to government and the professions. In taking on the challenge of further building Atax, he acknowledges the enormous contribution by Chris and previous Atax Directors to building Atax into the centre of tax teaching and research excellence that it is today.

In his new role as Head of School, Neil will be consulting widely with those interested in tax on how Atax can tailor its activities to best assist those working in and researching tax.
A new home for the Faculty of Law

The long awaited new building for the Faculty of Law was officially opened in September by The Hon. Murray Gleeson AC, Chief Justice of the High Court of Australia.

In his address to an audience which included the Chancellor, Vice-Chancellor, staff, students, alumni and guests, Justice Gleeson acknowledged the standing of UNSW Law Faculty, teachers and the quality of graduates.

Speakers at the opening also included the Chancellor, Mr David Gonski, the Vice-Chancellor, Professor Frederick Hilmer, Professor Leon Trakman and Professor David Dixon.

The purpose-built facility has been a dream of the Faculty of Law for three decades. Located on the University Mall near Anzac Parade, it provides state-of-the-art teaching facilities and is specifically designed to promote interaction between staff and students.

The new building also brings the Faculty together for the first time. The School of Law, the Australian School of Taxation (Atax), the Faculty’s research and social justice centres, the UNSW Freehills Law Library, the Centre for Continuing Legal Education and the Kingsford Legal Centre are now all under the one roof.

Professor David Dixon, Dean said: “The building provides so much more then just a new physical space. It’s an opportunity for us to initiate new projects and to respond to the demands of a new generation of students, drawing the professions, business, public institutions and the community into our research and teaching programs.”
Students benefit from international tax expertise

Europe
Atax students in the subject Specific Tax Jurisdictions: Europe benefited this year from the insights and expertise of Tom O’Shea, from the Centre for Commercial Law Studies, Queen Mary College, University of London.

Tom is an expert in United Kingdom, European Community and international tax law, as well as double taxation treaties and tax policy. The course was taught in intensive mode in the new Faculty building with contributions from Matthew Wallace and adjunct staff member Sasha Ivanusic.

Tom’s teaching style was well received by the students – engaging them in an energetic exploration of European Community tax laws and the challenges they pose for the tax systems in the EC, especially the United Kingdom. This course is frequently taught with the input of international experts and is currently run annually and is a key part of the new Master of International Tax. It can also be studied by students enrolled in the Master of Tax program.

India
Professor Ronnie Das-Gupta who is a Visiting Professor at the Goa Institute of Management recently taught a course on the Indian taxation system. Professor Das-Gupta provided an intensive week of teaching to students who took up the challenge of learning how India’s complex tax system operates.

China
Academic Nolan Sharkey taught an intensive one week course on China’s taxation system. The course proved highly rewarding for both students and teacher attempting as it did to capture both the formal side of taxation in China as well as the all-important informal side. In addition guest lectures were provided by Associate Professor Hans Hendrischke from the Faculty of Arts at UNSW and Dr Robin Hui Huang from the School of Law.

On campus
In July, Atax moved from its off-campus location at the Cliffbrook Campus in Coogee to the new purpose-built Faculty of Law building on the Kensington campus.

Light filled atria spaces, open staircases, landscaped courtyards and student meeting places create a quality teaching, learning and research environment for our students and staff.

Atax students will benefit directly in two main ways. Firstly, all Sydney Regional Classes will now be held on campus with the benefit of greater access to all UNSW facilities and resources plus easier access via public transport.

Secondly, Atax Learning Centre will be developed on the Kensington main campus giving full-time students the added benefit of easier and direct access to Atax teaching staff.
Atax Academic Programs

Atax academic programs were established on a solid foundation of traditional distance education, supported by audio conferences and face to face regional classes in capital cities across Australia. Over the years Atax has built on that foundation by identifying and harnessing other delivery modes and new technologies. Postgraduate face to face evening classes were introduced in Sydney CBD to further the study options for students.

The result is a ‘global classroom’, providing a depth of taxation knowledge and learning opportunities for students of tax wherever they are and whenever they choose to study.

**Bachelor of Taxation** is a well-rounded degree covering courses in law, taxation, accounting and economics. It equips students with the skills and knowledge to become a taxation specialist, a commercial professional or an accountant.

**Graduate Diploma of Taxation Studies** provides students with an undergraduate degree in disciplines other than commerce, law or taxation with core training in taxation and related areas including accounting and law.

**Graduate Diploma of Advanced Taxation** is designed for the taxation specialist who wants to gain a deeper tax knowledge and advanced professional skills in a short time frame.

**Master of Applied Taxation** is designed for qualified Chartered Accountants and focuses on taxation in a business context.

**Master of Taxation** and **Master of International Taxation** are designed for the tax specialist, keen to gain a deeper knowledge and advance their career prospects. It aims to develop an advanced taxation knowledge base and advanced professional skills in taxation and provides exposure to the more complex aspects of the discipline and a critical understanding of the Australian and international tax law and practice.

**Intensive classes**

Atax also offers 5 day Intensive Classes at UNSW Kensington campus in Sydney. Intensive classes on offer in 2007 are:

- International Tax: Design & Structure, 22-27 March
- Specific Tax Jurisdictions: North America, 29 March – 3 April
- Specific Tax Jurisdictions: Asia, Session 2
- Double Tax Agreements, Session 2

Students can enrol in these courses as part of a Degree program; Single course (non-award); or Attendance only basis.

For more information please contact us at 02 9385 9555.

The Atax Prospectus provides an overview of the programs and courses on offer, delivery modes including flexible distance, face to face class in Sydney CBD and online, plus application dates.

If you would like a copy of the Prospectus, please request online at [http://www.atax.unsw.edu.au/contact/prospectusrequest.htm](http://www.atax.unsw.edu.au/contact/prospectusrequest.htm)
International network for tax research

The International Network for Tax Research (INTR) is an informal research network launched in July 2005 by a group of academics and research institutions with the OECD Centre for Tax Policy and Administration. Atax was privileged to accept an invitation to join this group, as the only Australian representative.

The INTR aims to promote a global view of tax issues and to encourage input from developing as well as developed countries in its research projects. INTR priorities are topics that can benefit from comparative analyses and may have an impact on the formulation of public policies in OECD member countries and non-OECD Economies. INTR wishes to favour a multidisciplinary approach including tax lawyers (international and domestic), economists, accountants, tax administrators and those working in related areas.

The first area of work for the INTR is taxation and development. This topic was identified by the group as the most suitable for a pilot project because of its multidisciplinary dimension and the wide interest it could present for OECD as well as non-OECD countries. It was the theme for the first INTR conference sponsored by the University of Michigan on 3-5 November 2006 at which Associate Professor Binh Tran-Nam presented a paper entitled “Taxation and Development: The case of Vietnam”. Selected papers from the conference will appear in Volume 5, Issue 1 of the eJournal of Tax Research in 2007.

Contestable Funding for UNSW International Strategy

Professor Chris Evans and Associate Professor Binh Tran-Nam were successful in their bid for a contestable funding grant from UNSW to explore the possibility of establishing cooperative links with Law universities in Vietnam.

During their visit, Professors Evans and Tran-Nam held discussions with senior academics at both Hanoi and Ho Chi Minh Law Universities and senior officials of Vietnam’s General Tax Department in Hanoi. This visit complements UNSW’s strategic objective of strengthening the UNSW profile in Asia, especially among developing countries.
Visitors

2006 has been a stimulating year at Atax for tax avoidance aficionados.

Professor Judith Freedman, the KPMG Professor of Taxation at Oxford University, in Sydney in February as a Visiting Professor in Business Law at the University of Sydney, visited Atax to discuss the General Anti-Avoidance Rule (GAAR) in Australian law. Prof Freedman’s focus was on advocating the adoption of GAAR in the United Kingdom and the difficulties faced in the United Kingdom under a regime without a GAAR.

Atax also hosted Professor Bill Baker from the University of Pennsylvania USA as a visiting fellow. Professor Baker is an American expert on anti-avoidance and gave a seminar at UNSW on the American perspective of Australia’s GAAR.

Professor Julie Cassidy from Deakin University delivered a seminar on the dilemma afforded by the decision in Hart’s case in respect of Pt IVA. Atax academic Maurice Cashmere’s article on the formulation of the appropriate rule for interpreting Pt IVA was published in the Australian Tax Review.

On the issue of the tax-transfer system, Professor Rebecca Boden of the University of Wales Institute, Cardiff was the Abe Greenbaum Visiting Fellow for 2006. Professor Boden worked with Atax academic Helen Hodgson on a comparison of the family benefit systems in the United Kingdom and Australia. Professor Boden presented a seminar which critiqued the idea that the tax and welfare systems can be integrated, as they are fundamentally designed for different purposes.

Ex-Director Breaks Free

Freed from the shackles of day to day management of Atax, former Director, Professor Chris Evans, has taken advantage of his sabbatical to carry out a number of research and consultancy projects overseas.

Some highlights included the presentation of a paper on compliance costs in the EU at a conference at the Vienna University of Economics and Business Administration and sponsored by the EU. In the UK he presented a paper on personal income tax reform at the UK’s Tax Research Network Conference, at the University of Southampton, and presented research seminars on compliance and compliance cost issues at the London School of Economics (Financial Markets Group) and London Metropolitan University (Norman Stang Economics Research Seminar Series).

While in the UK, Chris participated in the Mirrlees Review which was set up to identify the characteristics of a good tax system for any open developed economy in the 21st century. The Review is chaired by Nobel Laureate Professor Sir James Mirrlees of the University of Cambridge.

He also completed a consultancy project for the Irish Taxation Institute (ITI) and, with a colleague, undertook a critical evaluation of the policies and practices underpinning the taxation training programs of the ITI. The final report, with 38 recommendations, was enthusiastically received by the ITI.

Chris also worked on tax administration issues with Professor John Hasseldine, Director of the Taxation Research Institute at Nottingham University and made progress on the second edition of Why Tax Systems Differ, a book first published by the late Professor Cedric Sanford in 2000.

On his return trip to Australia, Chris delivered the Third Willoughby Memorial Lecture at Hong Kong University on the issue of tax avoidance.

In his address entitled ‘Barriers to Avoidance: Recent Legislative and Judicial Development in Common Law Jurisdictions’, he considered the growth of what in Australia is referred to as ‘aggressive tax planning’, the reasons for the growth in avoidance activity and some of the particular forms that the avoidance activity has taken.

Chris Evans returns to teaching at Atax in Session 1 2007.
San Jose State University International Tax Policy Research Fellowship

Associate Professor Binh Tran-Nam recently took up his International Tax Policy Research Fellowship at the San Jose State University. During his four-week stay, he collaborated with Professor Stuart Karlinsky (Tax Policy Institute Director) on two tax topics.

The first topic concerned Australian tax practitioners’ perception of small-business tax law complexity. This study will have significant policy implications as it provides both tax policy makers and administrators with specific ideas of how small-business taxation can be simplified.

The second study deals with the impact of plain English presentation style on moderately complex Australian tax law provisions. This study is motivated by the fact that presentation style has little impact on very easy or very complex legislation, but it may be very helpful for legislation lying in the middle of the complexity spectrum.

The research aims to clarify the legal situation of charities for the advancement of indigenous people and also determine the public policy reasons that underpin any restrictions. A call for reform may be necessary where some of these restrictions are considered inappropriate.

Fiona Martin

Taxation of Charities

Fiona Martin is currently engaged in research on the law relating to taxation of charities and how it applies to entities that undertake activities on behalf of indigenous people in Australia, New Zealand and Canada. The trend of indigenous organisations in Australia is that they wish to create and control their own charitable organisations. It is expected that research will find similar conclusions in New Zealand and Canada.

These organisations will work towards developing their own solutions through an emphasis on community capacity and development of social capital. The application of the law of charity to the income tax exemption in each jurisdiction will be a significant factor in the development of charities for indigenous people. A further issue that is of particular relevance to indigenous organisations is the requirement that ‘charities’ are for the ‘public benefit’.

Gordon Mackenzie

Research on after tax returns on investments

Gordon Mackenzie recently completed the first part of research into after tax returns on investment funds.

The research looked at two issues: First the relationship between the internal tax managers in financial institutions and the people in those institutions who manage the investment funds; and second what strategies the financial institutions put in place to manage the tax liability of the funds under management.
The research was conducted by a survey questionnaire of the major players in the financial services industry. Findings indicate that in most institutions the tax ‘people’ and the fund management ‘people’ had an ad hoc relationship in terms of managing the tax liability on funds under management and that most fund managers used the standard techniques to manage the tax liability on the funds.

The next stage of the research is to quantify the reduction in tax liability through use of these techniques.

**General Anti-Avoidance Rules**

Atax academic Rachel Tooma is focussing her research on areas of taxation law to facilitate greater understanding not only in how these laws are to be implemented and why, but to effect changes in social attitudes, especially in the area of corporate responsibility.

Rachel’s research is based on demonstrating that taxpayer certainty is improved where a statutory General Anti-Avoidance Rule (GAAR) exists and is appropriately supported and administered. The implementation of a uniform GAAR is being considered for all Australian taxation legislation, with the necessary safeguards to ensure its appropriate administration.

Research in the field has demonstrated that statutory GAARs create uncertainty in their inability to distinguish between tax avoidance and legitimate tax minimisation. Rachel’s thesis will explore the alternatives to the uniform policy proposed and will examine the ability of the courts, the legislature and administrators to counter tax avoidance in the absence of statutory GAARs and the consequences for taxpayer certainty.

The necessity for research in this area is as much about creating a more equitable and manageable tax system as about generating more appropriate societal attitudes towards tax avoidance in general.

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**eJournal of Tax Research**


Volume 4 No. 2 took the form of a memorial edition in honour of Atax colleague John Raneri who died in 2005. The memorial edition included tax technical articles on topics that interested John, such as W. Cannon and P. Edmundson on Duty; A. McDonald on taxation of Testamentary Trusts; R. Fisher on the Taxation of Financial Arrangements (TOFA); and Gordon Cooper on the Promoters’ Penalties Legislation.

The *eJTR* is available at [www.atax.unsw.edu.au/ejtr](http://www.atax.unsw.edu.au/ejtr) and is now also routinely posted on AustLII (see [www.austlii.edu.au/au/journals](http://www.austlii.edu.au/au/journals)). The editors encourage submission of articles for consideration for publication in the *eJTR* on topics dealing with the subject of taxation research.
The call to simplify Australia’s personal income tax and social security systems has started to gain momentum. Contributing to this broad discussion is Linh Vu, a PhD candidate with the Australian School of Taxation (Atax) in the Faculty of Law.

Her thesis ‘Integration of the Family Tax Benefits into the Personal Income Tax System – Impact on the Australian Labour Market’ aims to explore the impact of integrating family tax benefits into the personal income tax system, to see whether this combination will help to somehow reduce the high effective marginal tax rate problem, decrease the complexity of the current transfer system and still meet the criterion of equity.

Linh explains, ‘As in many industrialised countries, the independent operation of personal income tax from the social security system in Australia has generated high effective marginal tax rates for middle and low income earners. For these workers, they not only lose their social security benefits but also face higher personal income tax as incomes rise.’ Linh knows dealing with the problem of high effective marginal tax rates and the complexity of the current personal income tax-transfer system is tough and controversial but she believes her thesis could contribute some new ideas to the current debate.

As an Australian Postgraduate Award – Industry (APAI) student, Linh is also a member of the ARC Linkage Project team working on the research topic ‘Towards systemic reform of the Australian personal income tax: Developing a sustainable model for the future’. This project aims to explore alternative personal income tax models that can sustain adequate revenue and other expectations imposed upon it, and yet deliver enhanced equity, efficiency and simplicity.

For Linh, who has a background in professional accounting and commerce, there was no hesitation when deciding where to apply to study for her PhD. ‘Atax, in the Faculty of Law at UNSW, is considered one of the most well-known schools, providing students with a variety of courses in taxation which focus on both theoretical and practical aspects of this area.’

Under the guidance of her supervisors, Professor Chris Evans and Associate Professor Binh Tran-Nam, Linh has made excellent progress and is already a joint-author of two tax conference papers.
CONFERENCES

New Paradigms in Economics of Welfare and Trade under Globalisation and Regionalisation

Atax recently hosted a conference entitled “New Paradigms in Economics of Welfare and Trade under Globalisation and Regionalisation”. The conference, held in Coogee, celebrated the 80th birthday of Professor Murray Kemp, a leading trade theorist in the world and formerly Research Professor in the School of Economics at UNSW.

Sponsored by Nagoya University, Kobe University, Economic Design Network, Economic Society of Australia and Macquarie University, the event brought together academic economists and senior academics from around the world to discuss the latest findings in welfare and trade economics. The conference proceedings appear in the December issue of Review of Development Economics, a refereed journal published by Blackwell Publishing. Associate Professor Binh Tran-Nam, a member the Organising Committee, is a co-editor of this issue.

7th International Conference on Tax Administration

Atax hosted the 7th International Conference on Tax Administration in April. This highly successful conference is now a regular biennial event and attracts academics and tax administrators from around the world. This year’s event was sponsored by CPA Australia and attracted keynote speakers including the Commissioner of Taxation Michael d’Ascenzo, the Inspector-General of Taxation David Vos AM, Paul Drum Senior Tax Counsel CPA Australia, the OECD’s Richard Highfield, the Commissioner of Taxation New Zealand, and Kim Bloomquist Senior Economist with the United States Internal Revenue Service.

Topics included legislative drafting, tax non-compliance, taxpayers’ rights, taxpayer attitudes to tax avoidance as a crime, reform of taxation administration through pre-population of self-assessment forms, international tax, tax reforms in Ireland and Fiji, and tax compliance costs.

A selection of the papers from the conference will be published by Fiscal Publications UK and will be available from the publisher at www.accountingeducation.com/subsites/fiscalpublications

Updating your GST skills with Atax in Noosa

The annual GST & Indirect Tax Weekend Workshop brings together leading practitioners from top tier firms and prominent government agencies to discuss and compare contemporary issues and research in GST & indirect Tax.

The 18th annual conference in 2006 included topics on Treasury’s role and relationship with the ATO, HP Mercantile Case overview, GST and Statutory Interpretation, GST Compliance Risk Issues and Multi-party Transactions.

The 2007 conference will be held on 12-14 April 2007. Further information is available at www.atax.unsw.edu.au
Atax-CCES partnership targets international Revenue Authorities

Atax has a long tradition of forming strong working relationships with industry, professional, and other academic institutions to deliver one of the most well received and respected tax programs not only in Australia, but internationally. In addition to recently formed partnerships with ICAA and KPMG, Atax recently signed an MOU with the University of Canberra Centre for Customs and Excise Studies (CCES).

With Atax’s formidable position in the distance delivery of tax training combined with the eminent international position held by CCES in relation to the delivery of Customs and Excise study programs, the potential benefits from collaboration are many and varied.

In addition, Atax is moving to develop its own capacity in the field of excise and customs through this collaboration with the development of new programs and courses planned for introduction in 2008, focused on delivering postgraduate degrees to staff in revenue administrations.

Compliance Officers’ Applied Auditing and Accounting Program (COAAAP)

Atax has continued to deliver a tailored program for the Australian Taxation Office in the pursuit of strengthening their audit capability. This training program has been delivered to a series of six cohorts, including two new cohorts in 2006.

The program aims to develop and enhance the audit and interpersonal skills of senior tax auditors. It has involved the design and construction of tailor made materials, using qualitative and quantitative accounting, audit and related techniques for the specialised and differentiated job of tax audits by the Australian Tax Office in a self-assessing tax system.

The program also includes a workplace implementation and evaluation strategy and is credited to formal qualifications by the Australian National Training Authority.

Atax helps bookkeeping industry to lift standards

Atax, in conjunction with the Australian Association of Professional Bookkeepers (AAPB), is involved in a project to improve the quality of education and professionalism of bookkeepers in Australia.

The project is the culmination of a lengthy process of research into the educational needs of the bookkeeping industry, with a special emphasis on ability to perform tax reporting obligations as part of the Business Activity Statement process and relationships between the bookkeeping and accounting professions.

Resulting from that research, Atax academics Garry Payne and Shirley Carlon with project manager Caterina Manea-Ward are involved in the development of the content of an educational qualification, to be delivered through the RTO network system and expected to commence in mid 2007. It is designed to meet the requirements of a proposed new Certificate IV in Financial Services (Bookkeeping), submitted by IBSA to the government and currently awaiting approval, and act as the entry level qualification for membership of the AAPB.
Atax alumni gets active

During 2006, the UNSW Law Alumni Chapter inaugurated the Atax Group of the Law Alumni Chapter and in October, we celebrated the launch by initiating a number of Alumni gatherings in Sydney, Melbourne, Brisbane, Adelaide, Perth and Canberra.

The events were a great success and provided Atax with clear feedback on what our Alumni are looking for in the future from our ongoing relationship. Part of this program will be the development of an environment where Alumni can come together to network and share information and ideas.

In addition, Atax is examining how it can help Alumni keep ahead of tax developments by finding ways to enable them to access the intellectual capital available in the Atax course materials which is so much a hallmark of the program. Also being investigated is the possibility of Alumni having access to the Atax Regional Classes as well as discounted access to the Continuing Tax Education program.

Atax now has an Alumni approaching 2,000 and they have always been our strongest asset and greatest supporters. Forming the Atax Alumni group now allows us to build further links between us and our former students – and to repay them for their support and goodwill. So, if you are an Alumni of Atax or know someone who is, please visit the Atax Alumni Website where you can learn more about Alumni activities and register your details http://www.atax.unsw.edu.au/alumni/

Or simply send an email with your contact address and email to Christine Brooks, Alumni Officer at christine.brooks@unsw.edu.au
Invest in your professional success

Australian School of Taxation (Atax) Faculty of Law, UNSW

The Australian School of Taxation in the Faculty of Law at the University of New South Wales is the largest tax school in any university in Australia. We offer the widest range of postgraduate and undergraduate taxation courses every session.

We bring together a team of expert academic staff with backgrounds in tax, law, commerce, accounting and economics. Our staff are practitioners and academics with close links to the tax, legal, financial planning and accounting professions.

At Atax we’re working towards building excellence in the tax profession. We look at taxation from both a theoretical and practical perspective because our students are practitioners and their clients need specialist tax advice. We provide our students with a broad perspective on tax and the skills to research and understand tax legislation, policy and practice.

We help our graduates provide the best possible tax advice to their clients – now and in the future.

Contact us or request an information pack detailing all our programs and flexible study options, such as intensive classes, single course study, city classes in Sydney CBD and flexible distance learning from anywhere in Australia or overseas.

Telephone: (02) 9385 9555
Email: atax@unsw.edu.au
Web: www.atax.unsw.edu.au