Atax matters

The Henry Review: Why the State reforms will not happen

Tax simplification: A missed opportunity

New Master of Taxation Studies

Atax celebrates 20 years!
010 HAS CERTAINLY BEEN AN important year for Atax. It is 20 years since the then Commissioner of Taxation, Trevor Boucher, first signed an agreement with UNSW to establish Atax under the leadership of Professor Yuri Grbich. Without doubt, this agreement to develop, deliver and co-ordinate a taxation studies program, was visionary. Atax has gone on to become not only the leading tax school in the country, but a school that has an outstanding reputation around the globe for our pursuit of excellence in tax teaching and research. But of course, Atax’s reputation is not built solely by the institution. We recognise and value our outstanding alumni and take great pride in their achievements and ongoing contributions to the discipline. Indeed, in the last 20 years more than 2,500 students have graduated from our undergraduate and postgraduate programs.

The reality is that tax does matter, arguably more now than ever. Tax can be a very powerful instrument for bringing about change. In 2010 we have seen the release of the Henry Review and a great deal of discussion has ensued about the nature of tax reform that is needed in Australia. Be it discussions about the increasing globalisation of trade, the reduction of carbon emissions, the performance of the mining sector, the welfare of families, or the balance of fiscal powers between levels of government, tax is clearly central and at the forefront. As you read through this publication, you will see examples of how Atax continues to make significant contributions to the development of tax policy, administration and law.

I am sure you will be impressed by the breadth and depth of what we do.

Finally, from 1 January 2011, Atax is moving from the Faculty of Law to the Australian School of Business at UNSW with Professor John Taylor being appointed as the incoming Head of School. This is an exciting development and one that we believe will allow Atax to continue to prosper and make a positive contribution to society – for another 20 years and beyond!

Margaret McKerchar
Head of School

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The Henry Review: Why the State tax reforms will not happen

What was missing from the Review was any discussion of what the loss of autonomy would mean for States.*

by Professor Neil Warren

Despite the obvious importance of grants as a source of State revenue, almost no attention is given in the discussion about possible State tax reforms in relation to how they interact with intergovernmental fiscal transfers.

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HE FINAL REPORT OF AUSTRALIA’S Future Tax System (Henry Review) proposed a number of fundamental State tax reforms. Calls for such reforms are not new. States themselves have undertaken inquiries into their tax systems: Victoria in 2001, WA in 2003 and 2007, NSW in 2008 and Tasmania in 2010. However, in contrast to these State reviews, the Henry Review proposed a radical restructuring of all State taxes. In the long term, it proposed the abolition of all stamp duties and the payroll tax. Instead, there would be an expanded land tax administered by local government, transport related taxes and a State Cashflow Tax (CFT) which would have a base conceptually similar to the current GST but much broader.

For States, the downside of these reforms is that they would result in less discretion over the base and the setting of rates. This is because, in order to ensure simplicity, the definition of the base of each tax would need to be harmonised across States and in the case of the CFT, the rates would need to be aligned. What was missing from the Review was any discussion of what this loss of autonomy would mean for States: how such reforms could be introduced in practice; and finally what impact they might have on other aspects of State activities, especially expenditure responsibilities and grant entitlements.

Currently, States raise just 15% of all taxes but are responsible for nearly 40% of all government expenditure. To fund the revenue shortfall, States rely on grants from the Commonwealth and myriad user charges. In fact, grants alone currently fund almost 50% of all State expenditure and grant entitlements.

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The obvious importance of grants as a source of State revenue, almost no attention is given in the discussion about possible State tax reforms in relation to how they interact with intergovernmental fiscal transfers (in the form of grants). In the past, the Commonwealth Grants Commission (CGC) which advises the Commonwealth on how to allocate the GST general grants between States has asserted its approach is policy neutral – unaffected by State policy decisions.

This is not the case when major reforms are being considered. In the case of the Henry Review State tax reform recommendations, when these are modelled in relation to how they interact with intergovernmental fiscal transfers to States, most striking is how the methodology applied when distributing those grants interacts with the tax reforms to leave States with little incentive to pursue any of the Henry Review reforms (in the case of budget neutral changes). This is because any advantage to one State arising from the impact of the State tax reforms has the potential to redistribute away such gains through changes to their share of the GST grants. Even if one or two States were to go it alone and introduce such taxes, once most States adopt such a tax there is every chance that they would see some of the revenue raised redistributed to other States as a result of changes to their general grant entitlements.

State interest in the Henry Review reforms will only be heightened if the Australian Government is willing to facilitate such reforms and here three issues are key. Firstly, given that the Australian Government is the primary beneficiary of State tax reform, it should be prepared to share this fiscal dividend with States. Secondly, States should have access to broad tax bases such as consumption and personal incomes. Finally, since the Australian Government determines (using advice from the CGC) how the (GST) general grants are distributed amongst States, it should be prepared to change how these grants are distributed to ensure States have an incentive to reform their taxes.

Failure by the Australian Government to positively respond to these three issues can only result in States responding negatively to the Henry Review State tax reform proposals.

The tax transfer system is expected to address a range of social policy issues, particularly in the context of providing support to families. The history of family tax transfer payments has shown some understanding of gender impact in design, which has developed in line with the sociological understanding of the gendered nature of care. In the first phase of development, universal payments were made to the mother, ensuring that the funds would be used most appropriately for the children of the family, while tax concessions to implement horizontal equity were delivered to the breadwinner.

Family payments have been redesigned to reflect parenting relationships rather than marriage-like relationships, with the bulk of family payments now being delivered through the transfer system to the mother, ensuring that the carer has control over funds that are intended to improve the adequacy of income for families with children. However, applying a gender analysis, women need to be considered as individuals as well as in their role as carers. Women experience financial disadvantage as a result of lower workforce participation rates, not only leading to poverty among families, particularly families headed by women, but also leading to higher rates of poverty among older women as they do not accumulate sufficient assets over their working life to fund an adequate income in retirement. Mothers are also faced with the difficulties of balancing work and care requirements, with the result that they may choose to limit workforce participation to achieve a better balance in their life.

The Family Tax Benefit system in Australia is flawed in two significant aspects: the withdrawal of benefits increases the Effective Marginal Tax Rates (EMTR), thus decreasing work incentives and it also incorporates incentives for women to limit workforce participation through the inclusion of benefits for low income mothers. The choice to work or not is more apparent than real: limiting workforce participation to provide care has long term consequences, but high EMTRs and the need to balance work and care

It is time to examine policies that reinforce gender patterns.

by Helen Hodgson

Women need to be considered as individuals as well as in their role as carers.

The terms of reference for the recent Henry Review of the Australian Tax System included: “3.2 [consider] improvements to the tax and transfer payment system for individuals and working families, including those for retirees” and “with a particular focus on ensuring there are appropriate incentives for: 4.1 workforce participation and skill formation”.

Among the issues that are relevant in considering the family tax transfer system are: intertemporal equity, which looks at the impact of taxes and transfers in different stages of a person’s life: intergenerational equity, which considers transfers between different age cohorts; and gender equity, which considers the distribution of income and labour between men and women. All are related, as evidence shows that women experience a different pattern of workforce participation as a result of their childbearing and caring roles, which has an impact not only on their earning capacity during their working life, but their need for income support after they leave the workforce.

Over the last thirty years there have been significant changes in the way in which women participate in the workforce both in Australia and the United Kingdom. This has been described as a shift from the “male breadwinner” model typified by a family where the adult male is the main breadwinner, with the adult female undertaking the majority of the family based care to the “adult worker” model where the adult female is undertaking more paid work. At the same time, care responsibilities have remained substantially with women, whether as mothers caring for their children or within other family relationships.

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The Family Tax Benefit system in Australia is flawed in two significant aspects: the withdrawal of benefits increases the Effective Marginal Tax Rates (EMTRs), thus decreasing work incentives and it also incorporates incentives for women to limit workforce participation through the inclusion of benefits for low income mothers.

The choice to work or not is more apparent than real: limiting workforce participation to provide care has long term consequences, but high EMTRs and the need to balance work and care are disincentives to increased work participation. It is time that as tax analysts we moved beyond the language of equality to ensure that policies that reinforce gender patterns, resulting in poor outcomes for women, are properly examined and addressed. This requires that we ensure gender equity is considered in conjunction with vertical and horizontal equity when assessing the impact of tax policies.
Simplification often seems to be a “bolt-on” or afterthought rather than truly integrated with, or embedded in, the process of tax reform.

by Associate Professor Binh Tran-Nam

The Henry Review itself maintains this strong focus on simplification. This emphasis continues throughout the two volumes of Detailed Analysis, and the personal and business tax simplification recommendations. These range from pre-filling of tax returns for personal taxpayers, through to the possibility of a standard deduction for workplace expenses, and to the encouragement of standard business reporting and related initiatives designed to leverage off existing business processes. There are also specific sections that deal at length with such topics as ensuring an improved client experience of the tax and transfer system.

While the Henry Review performs relatively well in terms of the measures of trends of simplification observed by the OECD, it is also apparent that tax simplification was not truly a fundamental concern of the Review. Simplification often seems to be a “bolt-on” or afterthought to other aspects of tax reform, rather than truly integrated with, or embedded in, the process of tax reform. As a result, our view* is that the collection of simplification-related recommendations in the Henry Review lacks coherence, comprehensiveness and specificity. An obvious omission was the lack of reference to tax practitioners in the tax simplification process. Worse, some of the proposals may actually serve to increase the level of tax complexity in the Australian tax system. So while there are some very encouraging aspects, overall the Henry Review may be yet another missed opportunity from a tax simplification perspective.

Further, the Government’s responses have so far been very disappointing. But tax policy changes are about timing and it will take time to translate ideas into recommendations and eventually policy.

We need to remember that it took many years for the 1975 Asprey Committee recommendations to find their way into practice. On that basis, we may need to be patient before judging the Henry Review and its outcomes too harshly.

Our overall conclusion, for the moment at least, is that rhetoric remains the underlying reality in so far as the likely impact of the Henry Review on tax simplification is concerned.

*This article is based on Evans, C and Tran-Nam, B (2010), ‘Controlling tax complexity: Rhetoric or Reality?’ in C Evans, R Kerver and P Mellor (eds), Australia’s Future Tax System: The Prospects After Henry, Thomson Reuters, Sydney, pages 439–463.

The Henry Review & tax simplification: A missed opportunity!

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It is therefore encouraging to see that tax simplicity and tax simplification (or at least how to manage tax complexity) featured prominently in the Terms of Reference of the Henry Review which made direct reference to tax simplification in four of the nine objectives laid down for the Review Panel. This early focus on simplification was maintained during the process of the Review’s deliberations in both the Architecture of Australia’s Tax and Transfer System and the subsequent Consultation Paper.
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GRADUATE DIPLOMA IN TAXATION STUDIES

The Tax Practitioners’ Board is currently reviewing the educational requirements for registration as a Tax Practitioner. The changes to the Graduate Diploma in Taxation studies will make the existing program more flexible, allowing each student to choose the specific courses they must complete to meet the new professional registration requirements, taking into account any qualifications they may already hold. This change will assist potential students who may be working in the field, but do not have the full suite of courses needed for registration.

MASTER OF TAXATION STUDIES

This new program is for students wanting to become taxation specialists but who do not have a background in the Australian legal or taxation system. Potential applicants include students who have a relevant background in another jurisdiction, or students who have graduated with an Australian degree in an unrelated discipline.

The Master of Taxation studies consists of two stages, each of which is the equivalent of a year of full time study. The first stage covers core courses in law, taxation and accounting to ensure that students have a good understanding of the Australian legal system as it applies to taxation. The second stage builds on this foundation to develop an advanced knowledge base and to further develop professional skills.

In the second stage, students may choose to specialise in International Taxation or Tax and Financial Planning, by choosing the appropriate courses from the range available in our current Masters programs.

Stage 1 of the new program is available in distance mode from 2011, and it is anticipated that Stage 1 courses will be available in intensive mode from 2012. A range of stage 2 courses are available in all of our study modes: distance, intensive and Sydney CBD.

For more information, visit: www.atax.unsw.edu.au

MASTER OF BUSINESS LAW

This outstanding new program in Business Law harnesses the prestige of UNSW Law School, the Australian School of Taxation and the Australian School of Business.

"Effective business decision making requires an appreciation of legal requirements," said Program Director, Michael Legg.

"The new Master of Business Law is an invaluable qualification for non-lawyers seeking legal knowledge relevant to business," he said.

The Master of Business Law has been designed for non-lawyers involved in the private, commercial, government or international sectors where business law issues are relevant to their employment. Students can tailor the program to their needs by completing a generalist degree or choosing to specialise in one of the following areas: Corporate & Commercial Law, Corporate, Commercial & Taxation Law, Taxation Law, International Business & Economic Law, Innovation Law, or Media & Technology Law.

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Research at Atax

Atax staff members have a wide diversity of research interests.

2010 will go down as a memorable year in politics during which Rob Oakeshott, Federal Member for Lyne, called for a “fair dinkum debate” over the Henry Review. A glance at the Atax Research Reports shows that the Atax staff have been engaged in genuine intensive tax research for many years. 2010 has been no different – perhaps even busier.

With 28 students enrolled in higher degree research, tax is under heavy scrutiny by the Master of Taxation by Research and PhD students. Five are being supervised by Atax staff in the following areas:

- Jason Kerr is writing a thesis on ‘Improving taxpayer morale by simplified filing’;
- Hanna Zakowska is researching ‘Standard business reporting and its implications on reporting burden’;
- Catriona Lavermicocca is working on ‘Tax risk management as a corporate governance issue in Australia and its impact on income tax compliance by large corporate taxpayers’;
- Victoria Roberts’ thesis is entitled ‘Reforming R&D tax concessions and their impact on sustainable agriculture and food security’;
- Ian Ross-Gowan is currently gathering data for a thesis entitled ‘The identification of opportunities to better harmonise tax legislation and accounting standards post the introduction of IFRS and the tax consolidation regime’.

A full list of Atax research students and their projects can be found in the Atax annual research reports.

Atax staff who are not supervising higher degrees are themselves engaged in higher degrees. In this context it is pleasing to note that Atax’s Dr Nolan Sharkey graduated this year with his PhD for a thesis entitled ‘Developing culturally neutral tax regimes: a case study of businesses in China’. Fresh from this experience Nolan has already taken on research students of his own.

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Top left: Atax PhD students Jason Kerr, Hanna Zakowska, Catriona Lavermicocca, Victoria Roberts and Ian Ross-Gowan
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Atax staff members have a wide diversity of research interests and continue to write and research in a number of important tax research areas. Shirley Carlon – Agency theory and accounting policy research. Atax research: Atax research:

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So extensive is the research activity and culture of research within the School that to mention one research area or even a few of them risks undervaluing several others. With 28 students enrolled in higher degree research, tax is under heavy scrutiny by the Master of Taxation by Research and PhD students. Five are being supervised by Atax staff in the following areas: Jason Kerr is writing a thesis on ‘Improving taxpayer choice; Maurice Cashmere – Corporate finance and anti-avoidance; Kalmen Datt – Company directors and their tax obligations; Bob Deutsch – International taxation with an emphasis on transfer pricing issues; Chris Evans – capital and wealth taxation, compliance and compliance costs; Helen Hodgson – family and tax policy; Gordon Mackereth – fund management taxation; Fiona Martin – taxation of charities; Margaret McKerchar – compliance behaviour, tax history; Nolan Sharkey – international taxation in China; Binh Tran-Nam – tax compliance costs, development economics; Michael Walpole – taxation of goodwill, taxation of intangible property; Neil Warren – public sector economics, intergovernmental fiscal arrangements (including fiscal federalism and grant allocation).

With further tax reform in prospect, 2011 promises to be another year of solid research output. Atax’s annual research report is available at: www.atax.unsw.edu.au/research/areports.htm
Atax books

Australia's Future Tax System: The Prospects After Henry
Edited by Chris Evans*, Richard Krever and Peter Mellor
Thomson Reuters 2010

International Tax Administration: Building Bridges
Edited by Kalman Datt*, Binh Tran-Nam* and Kathrin Bain*
COH Australia 2010

Understanding Taxation Law 2011
by Frank Gellers, John Taylor, Michael Walpole*, Mark Burton and Tony Ciro
LexisNexis 2011 (forthcoming)

Design and Conduct in Tax, Law and Accounting
by Margaret McKercher* Thomson Reuters 2010

Cooper & Evans on CGT – 2nd Edition
By Gordon Cooper* and Chris Evans
Thomson Reuters 2010

International linkages & visitors

Atax's linkages with Asia continued to develop through 2010. Following the 'Tax in ASEAN & China' Conference in July 2009 (the proceedings of which will appear in a Routledge book edited by Dr Nolan Sharkey), another conference entitled 'Other Governance: Business Regulation in China' was organized by Nolan Sharkey in Sydney, February 2010. This conference brought together leading tax academics in China such as Professor Andrew Halliday (University of Hong Kong), Professor Yangbin (Xiamen University) and A/Professor Wei Cui (China University of Political Science and Law) together with local experts on China issues such as Professor Hans Hendrichske (University of Sydney), Professor Natalie Stozenoff (UTS), Nolan Sharkey (Atax), Deborah Healey (UNSW) and Ewa Huang (University of Sydney).

A conference on Double Tax Agreements in East Asia has also been organised by Nolan Sharkey and Kathrin Bain together with Professor Jefferson Vander Walk (Chinese University of Hong Kong). The event will be held in Hong Kong in mid-December 2010, attracting international speakers from Australia, China, Hong Kong, Singapore and Taiwan. While in Hong Kong, a group of Atax academics will also be visiting a number of academic and professional institutions to pursue international collaborations.

Throughout the year, Atax continued to receive a steady flow of international visitors. The Atax Research Fellowships for 2010 were Professor John Hasseldine (Nottingham University, UK) and A/Professor Ben Alarie (University of Toronto, Canada), while the Abe Greenslade Fellow was A/Professor Ern Chen Loo (University Technology MARA, Malaysia). John presented a seminar on the management of tax knowledge and collaborated with Margaret McKercher and Binh Tran-Nam on the regulation of tax agents. Ben gave a seminar on adapting to tax complexity and collaborated with Kalmen Datt on a comparative study of tax ruling regimes in Australia, North America and the UK. Em Chen presented a paper on record-keeping compliance and worked with Margaret McKercher on tax compliance.

Other international visitors included Professor Yangbin (Xiamen University, China), Professor Andre Lareaux (Laval University, Canada), Professor Jayapal Kasipilla (Monash University, Malaysia); Vince Mangioni (UTS); Lina Deuschinger (Technische Universität München, Germany); A/Professor Alfred Tran (ANU); Professor David Ulpich (University of St Andrews, Scotland) and Nguyen Lien Ah (General Tax Department, Vietnam). Joyslun gave a seminar on green taxation and environmental sustainability. Vince presented a seminar on land tax in highly urbanised locations, and Lena spoke on reducing tax compliance costs of companies by using management accounting expertise in legislation. In addition, a tax compliance workshop was organised by Chris Evans in April 2010, attracting international speakers including Nina Olsen (National Taxpayer Advocate, USA), Andrew Lareaux, John Hasseldine, Richard Highfield (OECD Centre for Tax Policy and Administration, France) and Professor Adrian Sawyer (University of Canterbury, NZ).

Atax's colloquium on 'Prato colloquium: tax and the rule of law' Chris Evans took full advantage of his sabbatical at the Centre for Business Taxation at Oxford University to convene a two-day colloquium entitled 'The Delicate Balance: Tax Discretion and the Rule of Law'. The colloquium was held in September and organised in co-operation with Professor Judith Freedman from Oxford University and Professor Rick Krever from Monash University. It was attended by tax law experts from 12 different nations, ranging from Australia through China and Hong Kong to the United States and a number of European countries. Chris co-authored and co-presented the Australian paper with Atax colleague, Professor Michael Walpole. The colloquium considered the compatibility of revenue authority discretion with the principles of the rule of law, including certainty and predictability, the discretion afforded to revenue authorities (for example, extra statutory concessions) and the manner in which such organisations currently exercise their powers. The proceedings are likely to be edited and published in a book due out in 2011.

Above: Prato colloquium participants
Atax books

Australia’s Future Tax System: The Post-Henry Era
Edited by Chris Evans*, Richard Krever and Peter Mellor
Thomson Reuters 2010

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International Tax Administration: Building Bridges
Edited by Kalman Datt*, Binh Tran-Nam* and Kathrin Bain* COH Australia 2010

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Other keynote speakers included Ali Noroozi, the Australian Inspector General of Taxation; Dale Boucher, the Chairman of the Australian Tax Practitioners’ Board; and Professor Richard Bird, University of Toronto.

Although Australian tax administration remained in the forefront of deliberations for many, there was a strong international flavour to the conference (in the spirit of building bridges between nations) with papers from delegates based all over the world including (amongst others) Indonesia, Malaysia, the Netherlands, New Zealand, the USA, the UK, Singapore and South Africa. These papers covered a wide range of tax administration topics including tax compliance, taxpayer rights and representation, costs of compliance and audit.

Selected papers have been revised for publication in the book ‘International Tax Administration: Building Bridges’ (see page 14) and others will be published in the eJTR. The Atax administration conference team (Kathrin Bain, Kalmen Datt, Chris Evans, Margaret McKerchar, Binh Tran-Nam and Michael Walpole) is now gearing up for the 2012 conference. Readers with ideas and suggestions for the conference should contact Michael Walpole via email: m.walpole@unsw.edu.au.

Atax organised this three day conference to review the Review, exploring the outcomes from the Henry Review. This independent and authoritative assessment of the reform proposals was principally sponsored by the Institute of Chartered Accountants in Australia, with further support from the Australian Treasury and Monash University. Dr Ken Henry kicked off proceedings. He was followed by an array of world experts, including Professor Alan Auerbach from the University of California and Professors Jon Kesselman and Jack Mintz from first tier Canadian universities. Atax Professor Neil Warren presented a paper on intergovernmental fiscal arrangements while Professor Chris Evans and Associate Professor Binh Tran-Nam explored the Henry Review recommendations on tax simplification in a paper entitled “Controlling Tax Complexity: Real or Reality?” All sessions, particularly those on the contentious resources super profits tax, which was brought in by the Rudd Government and has subsequently morphed into the proposed resources rent tax, provoked lively debate. The proceedings have since been edited by Chris and co-organisers Rick Keever and Peter Mellor from Monash University, and were published in October by Thomson Reuters as a Festschrift dedicated to Professor John Freebairn of Melbourne University who has contributed so much to the tax reform debate in Australia over the last 30 years.

Our patron, Gordon Cooper AM gave a dissertation on the Swimming Habits of Emus – a tax category (with frequent cricket references). Justice Richard Edmonds’ keynote address on the indicators of carrying on a business was also well received. Michael D’Ascenzo, Commissioner of Taxation, was a welcome guest as he outlined the change process that the ATO is currently undergoing, and Professor Catherine Brown, discussed the tax treatment of service providers in a global economy.

Much of the real activity happened in the parallel sessions between the keynote addresses, with 52 papers being presented. The best paper prizes were presented to Lisa Marriott for her paper, ‘The science of taxing the arts’ and Chloe Burnett for ‘A Part IVA that goes the other way? The rule against double taxation’. Robert McGee and Ranjana Gupta were awarded the best empirical paper prize for ‘Three studies on the parallel sessions between the keynote addresses, with 52 papers being presented. The best paper prizes were presented to Lisa Marriott for her paper, ‘The science of taxing the arts’ and Chloe Burnett for ‘A Part IVA that goes the other way? The rule against double taxation’.

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Australasian Tax Teachers’ Association Conference
January 2010

The 22nd annual Australasian Tax Teachers’ Association (ATTA) Conference was hosted by Atax and the School of Business Law and Taxation at UNSW. The conference was well attended with over 120 delegates from Canada, Germany, Italy, Malaysia, Pakistan, Egypt, Bangladesh, Australia and New Zealand.

An important and very successful aspect of the conference was the “PhD day”. Twenty presentations were given by PhD students engaged in tax research at Australian and New Zealand universities, grouped around the two themes of Tax Policy and Tax Compliance. The Patron’s prizes for PhD presentations were awarded to Deborah Jarvis for her paper entitled ‘An introduction to the components of a sustainability framework for the protection of aquifers’, which discussed the policy mix for sustainable and environmental taxes, and Natraa Saad for her paper ‘Fairness perceptions and compliance behaviour: cheating on taxes and authority assessment of the self-assessment system’.

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Above: Lisa Marriott receiving Best Paper Prize from Jonathan Mander

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News:
Atax moving to ASB

Atax will move to the Australian School of Business (ASB) from 1 January 2011. Atax began its life as a program in the Faculty of Law in 1990, and became a School (the Australian School of Taxation) within this Faculty in 2006. Whilst Atax has always had its own specialised programs, tax was still taught in other programs across the university, mainly within the commerce programs as are offered today by the ASB. For some time now it has been felt that bringing tax at UNSW together into one school made more sense strategically. The new school, the Australian School of Taxation and Business Law, will still be known as Atax in the marketplace, in recognition of the value of the reputation that has been established over the last 20 years. Professor John Taylor, currently the Head of the School of Business Law and Taxation in ASB has been appointed the Head of the new school from 1 January 2011.

What does this mean for Atax's students and alumni? Atax's quality programs will continue to be delivered as they have been to date, but from 1 January 2011 students will be enrolled in ASB rather than the Faculty of Law. Our websites will be updated to reflect this change and there will be administrative changes behind the scenes, but otherwise students should expect it to be business as usual.

Similarly, our alumni will become members of the alumni of ASB. The ASB is Australia's leading business school and a powerhouse of business education and research in the Asia Pacific Region. It was established in 2007 when the Faculty of Commerce and Economics at The University of New South Wales merged with the Australian Graduate School of Management (AGSM).

In short, Atax's move to ASB is a very positive one that is expected to deliver benefits to our current students and our alumni. Going forward it will enhance Atax's capacity to service the education and research needs of the tax profession.

NEW
THOUGHT LEADERSHIP
SEMINAR SERIES
February 2011
Atax is launching a Thought Leadership seminar series in February 2011. Our first presenter is Judith Freedman, KPMG Professor of Taxation Law, Worcester College, Oxford University. The seminar topic is the taxation of private wealth.

GST'S COMING OF
AGE: GST FOR A
BRAVE NEW WORLD
CONFERENCE
13-15 April, 2011
Outrigger Little Hastings Street, Noosa, Queensland
As Australia's GST enters its second decade it continues to develop its own jurisprudence; amendments to the unique Australian legislation and a cluster of rulings.

Our GST is unique in many ways and it poses unique problems of interpretation which cannot be solved simply by reference to overseas practice. A selection of speakers from the country's top advisors and practitioners, as well as Tax Office senior representatives will present papers and responses on the thorny issues they face in dealing with our GST. The 2011 conference's "Brave New World" theme recognises the challenges of GST's coming of age.

The 2011 conference will have a fresh look and feel with a new venue and organising team, but the same high standards and relevance as in the past. For more information contact Christine Brooks (christine.brooks@unsw.edu.au) or Michael Wajpole (m.wajpole@unsw.edu.au).

TRANSFER PRICING TRAINING PROGRAM IN SINGAPORE
7-11 March 2011
Revenue House, Singapore
Atax and the Tax Academy of Singapore are offering a five-day training program in Transfer Pricing (TP). Participants will receive a certificate of attendance co-badged by the two institutions – Atax at the University of New South Wales and Tax Academy of Singapore. The program also qualifies for CPE hours with the partners of the two institutions, for instance ICPAS, CPA Australia, ACRA and Law Society.

Registration closes on 14 January 2011.

Further information on these events is available at: www.atax.unsw.edu.au
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Postgraduate

Coursework Programs
Master of Taxation
Master of Applied Taxation
Master of International Taxation
Master of Laws (Taxation)
Master of Revenue Administration
Master of Taxation and Financial Planning
Master of Taxation Studies
Graduate Diploma in Advanced Taxation
Graduate Diploma in Revenue Administration
Graduate Diploma in Taxation Studies
Graduate Diploma in Taxation and Financial Planning

Research Programs
PhD
Master of Taxation by Research

Continuing Education Courses
For those who wish to update their knowledge or skills in a particular area of taxation, Atax offers enrolment on a Continuing Education basis. Atax also delivers workshops on relevant aspects of taxation for corporate clients.

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.

For more information, please contact us at:
W: www.atax.unsw.edu.au
E: atax@unsw.edu.au

CRICOS Provider Code 00098G