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**ATAX**

**RESEARCH**

**Annual Report  
2000**

THE UNIVERSITY OF  
NEW SOUTH WALES



**May 2001**

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# ATAX Research Annual Report 2000

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## Preface

The Australian Taxation Studies Program (ATAX) at the University of New South Wales occupies a unique position in Australian universities by teaching specialist taxation degrees at both the undergraduate and postgraduate level. This teaching program has brought together a multidisciplinary team of lawyers, accountants, economists, tax and finance specialists. What has resulted is an academic staff whose tax teaching and research skills are highly respected both domestically and internationally.

This report details the research activities of ATAX staff members during 2000.

What will be clear from this report is the breadth, depth and quality of the research output of ATAX staff members. Activities as diverse as organising numerous conferences, participating in industry "think tanks", undertaking commissioned professional training and skilling programs, administering ARC projects and undertaking contracted research are all undertaken by ATAX and its staff members.

Staff members are also often called upon to be expert witnesses at government inquiries and public hearings, are called upon to prepare government reports, are invited to be members of various government committees and are sought out to speak to the professions.

The high public standing of ATAX staff members is reflected in the many requests from the media for comment by ATAX staff members on controversial tax issues. It will also be clear from this report that ATAX staff hold numerous editorial positions in a range of professional journals.

Reading this report clearly reflects the success of ATAX as an academic tax research institution of the highest standing which makes a significant ongoing contribution to tax policy and tax technical discussion in Australia and internationally.

Professor Bob Deutsch  
Director ATAX  
Email: [r.deutsch@unsw.edu.au](mailto:r.deutsch@unsw.edu.au)

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Convenor, ATAX Research Committee  
Email: [n.warren@unsw.edu.au](mailto:n.warren@unsw.edu.au)

April 2000

## Introduction

The Australian Taxation Studies Program (ATAX) within the Faculty of Law at The University of New South Wales is nationally and internationally recognised as a leading institution in the teaching of and research into taxation issues. With nearly 1300 students undertaking its undergraduate and postgraduate flexible education programs, ATAX is a leader in tax education in Australia. This is in no small measure due to the dedication and high calibre of its 18 full-time academic staff, its support staff and to the part-time lecturers and tutors who provide invaluable assistance.

The mission of UNSW is to provide an excellent educational experience and to achieve excellence in research through national and international engagement and interaction with the community. ATAX clearly contributes to this mission through its education program and its strong focus on developing research excellence.

## ATAX Research Goals

ATAX attaches considerable importance to its research profile and the research program of its academic staff members. The ATAX research mission is:

- to promote excellence in research;
- to raise the research profile of ATAX and its academic staff;
- to attract research funds to ATAX;
- to foster links with other academic institutions in Australia and overseas with similar tax research interests; and
- to promote ATAX research activities to the broader community.

## Achieving the Research Mission

To achieve the ATAX research mission, ATAX focuses on a number of strategies designed to further promote its already well established strong academic reputation.

- Build a strong research culture in ATAX;
- Encourage high quality research publications in peer reviewed publications;
- Undertake and widely promote a *Seminar Series* targeted at communicating ATAX research and the research of visiting academic staff.
- Initiate and promote an *ATAX Visiting Fellowship Scheme* which is available to leading international tax experts and is designed to promote linkages with other academic institutions and to encourage these *Visiting Fellows* to mentor junior academic staff members.
- Develop a vibrant culture of discourse and collegiality amongst *PhD candidates* through a PhD seminar and networking program.
- Develop *Research Groups* amongst ATAX staff to facilitate collaborative research and mentoring.
- Organise *Research Conferences* and *Workshops* focused on showcasing ATAX staff research and promoting interaction with other academic institutions.

- Succeed in attracting *ARC research grants*, commissioned research and consultancies targeted at funding fundamental research.
- Promote ATAX research activities by developing a research focused area on the *ATAX Website*. Staff papers, ATAX Discussion Papers and links to important staff works will be an important part of this website.
- Develop a concerted program to promote ATAX's research activities including an *Annual Research Report*, publicity for research outputs and greater community interaction through the media.

This report details the various research activities which ATAX academic staff members have undertaken during 2000 that are designed to achieve the above strategies. ATAX's research success will be clearly evident in this report as will the significant contribution ATAX staff make to the tax literature both nationally and internationally.

## Comparison with previous years

The first ATAX Research Annual Report was published in 1999. Contrasting the research performance of ATAX staff in 2000 with that in 1999 highlights a most welcomed outcome - a two fold increase in refereed articles in scholarly journals. This important DETYA categories is a true test of the calibre of ATAX staff and the importance of their research output.

ATAX staff also continued to contribute to conference programs organised by ATAX and by other organisations. The high demand for presentations by ATAX staff is a strong indicator of their high public standing.

The following sections highlight just how significant the contribution of ATAX staff is to discussion of taxation issues during 2000.

## Academic Members of ATAX

ATAX academic staff teach and research across a broad range of tax issues. Briefly outlined below are the general areas of research interest of staff in 2000.

		<i>Position</i>	<i>Research Interests</i>
R.	Deutsch	Professor, Director	International tax; superannuation
Y.	Grbich	Professor	Entity taxation; anti-avoidance; tax policy
C.	Evans	Associate Professor	Compliance costs; capital gains tax; tax policy; tax accounting
P.	Gallagher	Associate Professor	GST; TLIP; and Part IVA
N.	Warren	Associate Professor	GST; tax policy; tax incidence; tax modeling; taxation of e-commerce
M.	Cashmere	Senior Lecturer	Entity taxation; commercial law; debt financing
A.	Greenbaum	Senior Lecturer	GST; tax administration; tax policy
J.	McManus	Senior Lecturer	Financial accounting; FBT; international tax
J.	Raneri	Senior Lecturer	GST; international tax; trusts
W.	Scholtz	Senior Lecturer	GST; entity taxation
C.	Spicer	Senior Lecturer	GST; entity taxation
B.	Tran-Nam	Senior Lecturer	Economics; tax compliance costs
M.	Walpole	Senior Lecturer	Trusts; tax compliance costs; stamp duty; GST; Intangibles

S.	Abadee	Lecturer	Tax accounting; real estate taxation; superannuation
M.	Blissenden	Lecturer	International tax, company law; administrative law
S.	Carlton	Lecturer	Accounting standards
K.	Emmerton	Lecturer	International tax; tax collection
C.	Fong	Librarian/Associate Lecturer	Tax research guides
T.	Rumble	Visiting Fellow	Taxation of innovative financial products
P.	Gerber	Professor (part-time)	Tax administration; tax litigation
J.	MacMullen	Lecturer (part-time)	Management accounting

## Awards, Appointments, and Honours by ATAX Staff

During 2000, ATAX academic staff again made a significant contribution to the tax profession and more generally to the debate on taxation issues. This is no better illustrated than in the awards, appointments, and honours given to ATAX staff over the past years as documented below.

Deutsch, R.	Editor, Investment and Tax Bulletin, Prospect Publishing, Sydney.
Evans, C.	ATO National Tax Liaison Group, CGT Committee
Evans, C.	Board of Taxation: Tax Value Method Working Group
Evans, C.	Consultant to ATO on Technical Quality Assurance reviews
Evans, C.	CPA Australia, National, C.GT, C.omitee
Evans, C.	Research Committee of The Taxpayers' Research Foundation
Evans, C.	Tax training adviser to UNSW NewSouth Global on the AusAID Tonga project
Evans, C.	Treasury/ATO: Simplified Tax System Working Group
Evans, C.	Academic, Convenor and member of Adjudication Panel for the Commissioner's Award for Research in Taxation.
Evans, C.	Consulting Editor of Australian Capital Gains Tax Planner, published by CCH.
Evans, C.	Editorial Board, Legal Issues in Business (refereed journal from School of Business Law, Curtin University).
Evans, C.	Member of the Tax Centre of Excellence at CPA Australia
Evans, C.	Workshop leader, CPA Australia .
Fong, C.	Legal Information Standards Council (Law Foundation of New South Wales), Member.
Gallagher, P.	Member, CCH GST Panel
Greenbaum, A.	Advisory Board Member, Bond University Revenue Law Journal

Greenbaum, A.	Director, Australian Tax Forum
Greenbaum, A.	Editorial Committee, National Law Review
Greenbaum, A.	Taxation Editor, Australian Business Law Review
Greenbaum, A.	President - Australasian Tax Teachers' Association, 2000
Greenbaum, A.	Awarded the inaugural Australasian Tax Teachers' Association Medal in 2000
McManus J.	Senior Project Officer, NSW Parliament, Legislative Council, General Standing Purpose Committee No 1.
McManus J.	Workshop Leader, CPA Australia
Raneri, J.	Co-editor, GST & Indirect Taxation Bulletin, Prospect Publishing
Raneri, J.	Co-editor, Retirement & Estate Planning Bulletin, Prospect Publishing
Raneri, J.	Contributing Editor, Investment & Taxation Bulletin, Prospect Publishing
Warren, N.	Tax Advisor, <i>Business Coalition for Tax Reform</i> , Melbourne, 1998 to present
Warren, N.	Co-editor, <i>GST and Indirect Taxes Monthly</i> , Prospect Publishing
Warren, N.	<i>Member, Small Business Consultative Committee, Commonwealth of Australia</i> Dec 1998 - June 2001
Warren, N.	<i>Project Director, Management and Technical Strengthening of Revenue Departments, Ministry of Finance, Tonga</i> March 2000-Feb 2002
Warren, N.	<i>Research Director</i> , Australian Tax Research Foundation, 1994 to present

## Research Groups

ATAX places great importance on a collegiate environment as the stimulus to joint research and mentoring of junior staff. An important part of this strategy is the formation of a number of informal research groups that focus on specific areas of tax research. In 2000, three groups were operational and reflected the three areas where ATAX has a strong research presence.

Compliance Costs	Chris Evans, Binh Tran-Nam, Jackie McManus, Mike Walpole
Capital Gains Tax	Chris Evans, Wouter Scholtz, Stevern Abadee, Bob Deutsch, John Raneri
GST	Patrick Gallagher, Mike Walpole, Cathy Spicer, Neil Warren, Jacqui McManus, John Raneri and Abe Greenbaum.

## International Visiting Academic Program

ATAX received a number of eminent visitors during 2000 as noted below. In addition, see the list of speakers in Attachment B for the Tax Compliance Cost Symposium and in Attachment C for the 4<sup>th</sup> International Tax Administration Conference.

- Tevita Lavemaau, Revenue Administrator, Revenue and Administrative Services, Ministry of Finance, Government of Tonga, Tonga.
- Professor Liu Rong Cang, Senior Research Fellow and Leader of a Chinese Delegation from the Institute of Finance and Trade Economics, Chinese Academy of Social Sciences, Beijing.
- Professor Cedric Sandford, Emeritus Professor, The University of Bath UK
- Dr John Hasseldine, Business School, The University of Nottingham, UK
- Professor Marsha Blumenthal, Department of Economics, University of St Thomas, USA
- Dr Panikkos Poutziouris, Business School, The University of Manchester, UK
- Dr Phillip Rice, Inland Revenue, United Kingdom
- Cesar Cordova-Novon, OECD, Paris
- Ernst Verwaal, Erasmus University, The Netherlands
- Andy Copp, Plymouth University UK
- Mike Godwin, Centre for Fiscal Studies, University of Bath, UK
- Katherine Ritchie, Manukau Business School, New Zealand
- Edward Troup, Partner Head of Tax Strategy, Simmons & Simmons, UK
- Professor John Prebble, Faculty of Law, Victoria University of Wellington, NZ

## Visitors Fellowship Program

During 2000, the visiting ATAX Research Fellowship Scheme began operation. The Fellowship Scheme is open to taxation academics and others working in taxation and related disciplines in Australia or overseas. Some 12 applications were received for the 2 Fellowship positions in 1999. Each applicant was assessed on his or her abilities to be able to contribute to the success of the ATAX research profile.

The successful applicants for 2000 were:

Professor Kenneth J. McKenzie  
Department of Economics  
University of Calgary  
2500 University Drive N.W.  
Calgary, Alberta T2N 1N4  
Canada

Andrew Lymer  
Department of Accounting and Finance  
The University of Birmingham  
Edgbaston  
Birmingham B15 2TT  
UK

In addition to working with ATAX staff members, the visitors presented seminars which were published in the ATAX Discussion Paper series.



Applications for 2001 ATAX Research Fellowships were called in August 2000 and some 15 applications were received, the greatest majority being from overseas. Attachment A includes the call for applications for 2001.

The successful applicants from the strong field of 15 applicants for the two ATAX Research Fellowships in 2001 were:

Professor Nina Crimm  
Law School  
St John's University  
New York

Professor Ernie Larkin  
Department of Accounting  
Georgia State University  
Atlanta  
Georgia

## PhD Program

Developing and expanding the postgraduate research program at ATAX has been a particular focus of activity during 2000 with a special preparations being put into a PhD Open Day planned for early 2001. Considerable interest has been shown in the ATAX PhD program and numerous student inquiries have been fielded in relation to the possibility of undertaking a PhD at ATAX.

The list of PhD students in the ATAX PhD program at the end of 2000 is outlined below:

- Evans, C, University of NSW: Supervisors: Professor Cedric Sandford and Professor Yuri Grbich, Title: *An evaluation of the impact of aspects of capital gains tax design on the burden of compliance costs of taxpayers*
- Walpole, M., University of NSW; Supervisor: Prof. RL Deutsch, Title: *Taxation of Intangibles*
- McKerchar, M., Sydney University - Orange, Supervisor: A/Prof Chris Evans and A/Prof Ian Wallschutsky, Title: *The effect of rewriting the income tax laws upon compliance levels in Australia*
- Rankine, C., Supervisor: Prof. RL Deutsch, Title: *The costs and burdens imposed by the Australian tax system on small investors*
- Katherine Ritchie Manukau Business School, New Zealand; Supervisor: A/Prof Chris Evans and A/Prof Ian Wallschutsky, Title: *New Zealand small business taxation compliance costs: Definition and Measurement*
- Nolan Sharkey, Supervisor: Prof. RL Deutsch, Title: *Taxation Policies in China*

## Postgraduate Degrees Awarded in 2000

During 2000, the first two ATAX PhD students graduated. These included:

- Tony Rumble, ATAX, University of NSW and PricewaterhouseCoopers, Supervisor: Prof. RL Deutsch, Title: *Synthetic equities and franked debt: capital markets saving cures*
- Nabil Orow, Monash University, Supervisor: Prof. RL Deutsch, Title: *Solving the mystery of tax avoidance: A comparative study of general anti-avoidance rules;* (subsequently published by Jordans, UK).

## Research Program Funding

ATAX staff have been active in seeking funding from a range of different sources for their research activities. Grants received from the Australian Research Council and other institutions with a research focus are noted below.

Walpole M Continued involvement as researcher in SPIRT grant research with R Woellner (UWS), C. Coleman & M. McKerchar (U Syd), J. Zetler (UTS) and M Haly (ATO) – *Analysis of the comparative taxation compliance costs under the 1936 and 1997 Income Tax Assessment Acts*, Funding: \$134,000 1999-2001.

Binh Tran-Nam (ATAX) and John Glover (Monash University), SPIRT, *Assessing effects of the Ralph taxation reforms on small business*, Funding: \$142,000, 2001-2003.

## Special Projects

ATAX and its academic staff are amongst Australia's leading researchers in the field of taxation. It is not surprising therefore that they are often commissioned to undertake research for various private sector organisations and government authorities. These projects generate funding for ATAX, foster the research activities of its staff and highlight their capabilities and breadth of expertise.

Detailed below is commissioned research undertaken by ATAX during 2000.

### ***Private sector commissioned research***

Evans C, B Tran-Nam and J McManus, Commissioned research from Revenue Analysis Branch of the Australian Taxation Office to continue investigation of Federal tax compliance costs; \$70,000.

Evans C, Commissioned research \$7,000 from Australian Tax Research Foundation for text on political economy of capital gains taxation in Australia

### ***Special projects by ATAX for government authorities.***

Evans C, Organised ATO Tax Technical Skilling Project (GST, ABN, PAYG, BAS) in March/April 2000 involving 14 trainers, 10 locations and over 100 training days for ATO.

Evans C, Organised ATO Information Response Service (Small Business and Individuals Non Business) in January 2000 involving 3 presenters in 3 locations giving 4 day workshop.

Gallagher, P., Tran-Nam, B., Spicer, C., McManus, J., Warren, N., Fong, C., Deutsch, R.,: International Tax Training for SAT delegation in October 2000, ATAX/NewSouth Global successful tender for project funded by AusAID to provide international tax and tax administration training to approximately 60 staff of the International Tax Department of the Chinese State Administration of Taxation (the Chinese equivalent of the ATO) (July 2000 – March 2001).

Abadee, S., Carlon S., Gallagher P., McManus J, Spicer C, Walpole, M.,: International tax training for a delegation of senior tax officials from Jiangsu State Tax Bureau of China, November/December 2000.

McManus, J, Scholtz, W., Blissenden, M., Gallagher, P., Walpole, M.,: ATO Skilling Australian Taxation Office Technical Skilling, a various training courses on the 'pay as you go provisions' and business tax reforms proposed, Jan-March 2000.

McManus J, Gallagher, P., Deutsch, R.,: AFFA Department of Agriculture, Fisheries and Forestry Australia Train the Trainer, a one day technical training course on Goods and Services Tax and trainer presentation skills, November/December 1999 and February 2000 in Adelaide, Perth, Melbourne, Brisbane and Orange.

Fong C, Submission to whistleblowing in the professions, 29 May 2000 and this was cited 6 times in: NSW Professional Standards Council *Whistleblowing in the Professions. Report*, Sydney, 2001.

Walpole, P., Taxation Institute representation to the House of Representatives Economics Committee hearing on Tax File Numbers, Sydney, February 2000.

McManus, J., Member of research team re Taxpayer's Cost of Compliance (ATO commissioned research)

McManus, J., Member of research team re Australia-China Institutional Links Program: Tax System Reform in China and Australia: Third Millennium Tax Reconstruction (AusAid funded) (also Gallagher, P., Tran-Nam, B., Carlon, S.,).

Cashmere, M., Evans, C., Spicer, C., Walpole, M., and Warren, N., Preparation of tax training materials on the 'Tongan legal system and source of law', 'Reading and applying case law', and 'Tongan sales taxation' as part of a technical assistance project for the Ministry of Finance in Tonga delivered by NewSouth Global/ATAX and funded by AusAID (November 1999 – December 2000).

Gallagher, P, Tax Reform in Australia, presentations for Guanxi Local Tax Bureau, October 2000.

## **Conferences Organised by ATAX**

ATAX maintains a very active professional education program. An important part of that program is the organisation of a number of conferences on current and topical issues. A list of the major conferences and workshops organised by ATAX during 2000 and the ATAX staff involved is outlined below.

### **Potsdam GST 2000 Australian Law and European Experience**

*(See Attachment G)*

Date: 9-14 January 2000

Location: Potsdam, Germany

ATAX Academics Involved:

Patrick Gallagher (Convenor); Michael Blissenden

### **12th Annual GST & Indirect Tax Weekend Workshop**

*(See Attachment F)*

Date: April 2000

Location: Noosa, Queensland

ATAX Academics Involved:

Patrick Gallagher (Co-convenor); Jacqui McManus (Co-convenor); Neil Warren; Cathy Spicer

### **International Tax Compliance Costs Symposium**

*(See Attachment B)*

Date: 26-27 April 2000

Location: Coogee

ATAX Academics Involved:

Chris Evans (Convenor); Mike Walpole; Bin Tran-Nam

**4th International Tax Administration Conference – Tax Administration in the Third Millennium Location: Coogee**

*(See Attachment C)*

Date: 28-29 April 2000

ATAX Academics Involved:

Mike Walpole (Convenor); C.Evans; Michael Blissenden; Bin Tran-Nam

**Company and Trust Changes: Ralph business tax briefings**

Date: October 2000

Location: ATAX, Cliffbrook Campus (Sydney) and Monash University (Melbourne)

ATAX Academics Involved:

Yui Grbich (Convenor); Mike Walpole; Chris Evans; Cathy Spicer

**Intangibles and International Tax Workshop**

*(See Attachment D)*

Date: October 2000

Location: ATAX, Cliffbrook Campus

ATAX Academics Involved:

Pat Gallagher P (Co-convenor); Roger Layton (Co-convenor); Bob Deutsch; Mike Walpole

**2<sup>nd</sup> GST Master Class**

*(See Attachment E)*

Date: 28-30 November 2000

Location: ATAX, Cliffbrook Campus, UNSW

ATAX Academics Involved:

Neil Warren (Convenor); Bob Deutsch; Jacqui McManus; Michael Walpole; Wouter Scholtz

**Chinese Academy of Social Sciences Conference**

Date: November 2000

Location: Beijing

ATAX Academics Involved:

Pat Gallagher P (Co-convenor); Bin Tran-Nam; Jacqui McManus

## **ATAX Research Publications**

The above information clearly indicates the breadth of research activities undertaken by ATAX staff. What has not yet been outlined is the prolific publication record of ATAX's relatively small number of academic staff. This is detailed in the tables below.

Category	All Authors	Title	Year	Parent Document Name	Publisher	Place of Publication	Journal Volume/ date of Publ	Start Page	End Page	ISBN/ISSN
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### Books - Authored other

A2	Deutsch R, Fischer D & Orow B	Income Tax and GST Strategies Manual	2000		Australian Tax Practice	Pymont				14441012
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### Books - Revisions / New Editions

A4	Deutsch R, Gates S, Gibson M, Hanley P, Plummer W & Snape T	Australian Tax Handbook	2000		Australian Tax Practice	Pymont				13257935
A4	Deutsch R, Raneri J & Hamilton R	Guidebook to Australian International Tax	2000		Prospect Media Pty Ltd	St Leonards				1863160450
A4	Wallschutsky I & Emmerton K	Tax Questions and Answers 2000	2000		Australian Tax Practice	Pymont				10353208
A4	Woellner R, Barkoczy S, Murphy S and Evans C	Australian Taxation Law 2000	2000		CCH Australia Limited	North Ryde				1864684720

### Journal Articles - Refereed article in a scholarly journal

C1	Blissenden, M	The review processes under the Administrative Decisions (Judicial Review) Act 1997 (Cth) - jurisdictional issues in the income tax arena	2000	Journal of Australian Taxation	CCH Australia Ltd and Monash University	North Ryde/Caulfield East	3 (1)	22	34	14400405
C1	Grbich YFR	Ralph's radical new income tax base: does it work?	2000	UNSW Law Journal	Faculty of Law, UNSW	Sydney	23 (2)	282	287	03130096
C1	Walpole M	The fate of goodwill after Ralph	2000	Journal of Australian Taxation	CCH Australia Ltd and Monash University	North Ryde/Caulfield East	3 (5)	344	358	14400405
C1	Warren N, Harding A, Robinson M, Lambert S	The Distributional Impact of Tax Reforms in Australia	2000	Agenda	Centre for Applied Economics, ANU	Canberra	7 (1)	17	32	13221833

Category	All Authors	Title	Year	Parent Document Name	Publisher	Place of Publication	Journal Volume/ date of Publn	Start Page	End Page	ISBN/ISSN
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### Journal Articles - Refereed article in a scholarly journal (*continued*)

C1	Evans C	Curing Affluenza? A Critique of Recent Changes to the Taxation of Capital Gains in Australia	2000	UNSW Law Journal	Faculty of Law, UNSW	Sydney	23 Oct	299	308	03130096
C1	Evans C	The Operating Costs of Taxing Capital Gains: A Conspectus	2000	Bulletin for International Fiscal Documentation	International Bureau of Fiscal Documentation	Amsterdam, The Netherlands	54 (July)	357	365	0074624
C1	Fong, C & Hutchinson, T	Evaluating Australian legal research guides on the Internet	2000	UTS Law Review	Faculty of Law, University of Technology, Sydney	Sydney	2	47	87	187568445X
C1	Greenbaum A	The Canadian GST treatment of financial services - what lessons are there for Australia?	2000	Revenue Law Journal	Bond University	Gold Coast	10	24	40	10347747
C1	Tran-Nam B	Tax Reform and Tax Simplicity: A New and 'Simpler' Tax System?	2000	UNSW Law Journal	Faculty of Law, UNSW	Sydney	23	241	251	03130096
C1	Tran-Nam B	The Implementation Costs of the GST in Australia: Concepts, Preliminary Estimates and Implications	2000	Journal of Australian Taxation	CCH Australia Limited and Monash University	North Ryde/Caulfield East	3 (Sept/Oct)	331	343	14400405
C1	Tran-Nam B, Evans C, Ritchie K & Walpole M	Tax Compliance Costs: Research Methodology and Empirical Evidence from Australia	2000	National Tax Journal	National Tax Association	Washington DC	53 (June)	229	252	00280283

### Journal Articles - Other contribution to scholarly, peer reviewed journal

C2	Tran-Nam B	Comments on "The Compliance Costs of the Goods and Services Tax: Major Issues"	2000	Economic Papers	Economic Society of Australia	Hawthorn, Victoria	19 (March)	81	90	08120439
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Category	All Authors	Title	Year	Parent Document Name	Publisher	Place of Publication	Journal Volume/ date of Publn	Start Page	End Page	ISBN/ISSN
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### Journal Articles - Non-refereed article in a scholarly or professional journal

C3	Deutsch R	The New Tax System - its practical operation	2000	Investment and Taxation Bulletin	Prospect Media Pty Ltd	St Leonards	4 (2)	17	24	13268503
C3	Deutsch R	Solutions to BAS exercise - Jim and Eloise Sparkling Whitegoods Inc	2000	Investment and Taxation Bulletin	Prospect Media Pty Ltd	St Leonards	4 (5)	53	56	13268503
C3	Deutsch R	Changes to Part IVA - schemes to reduce income tax	2000	Investment and Taxation Bulletin	Prospect Media Pty Ltd	St Leonards	4 (10)	104	108	13268503
C3	Deutsch R and Blissenden M	In your will - knowing what assets you own	2000	Investment and Taxation Bulletin	Prospect Media Pty Ltd	St Leonards	4 (8)	80	82	13268503
C3	Evans C	The New Regime: CGT after Ralph	2000	The Tax Specialist	Taxation Institute of Australia	Sydney	3 (June)	313	331	13291203
C3	Evans C	Planning for the CGT Discount and the Small Business Concessions: A Case Study Approach	2000	Australian Capital Gains Tax Planner	CCH Australia Limited	North Ryde	6 (June)	1	12	1864682558
C3	Evans C	Depreciables: Appreciating the Problem	2000	Australian Capital Gains Tax Planner	CCH Australia Limited	North Ryde	7 (September)	1	12	1864682558
C3	Evans C & Walpole M	Keeping the GST out of the CGT	2000	Australian Capital Gains Tax Planner	CCH Australia Limited	North Ryde	5 (March)	1	7	1864682558
C3	Fong, C	Evaluating GST publications and products	2000	Australian Law Librarian	Australian Law Librarians' Group	Perth	8	154	162	10396616
C3	Fong, C	Tax research and the internet	2000	Taxation in Australia	Taxation Institute of Australia	Sydney	34	547	551	04948343
C3	Greenbaum A	Australia: the problem resolution service	2000	Asia-Pacific Tax Bulletin	International Bureau of Fiscal Documentation.	Amsterdam	6 (1)	3	6	13853082
C3	McManus J	Financial Supplies: a repugnant concept	2000	Investment and Taxation Bulletin	Prospect Media Pty Limited	Sydney	4 (10)	97	101	13268503
C3	Scholtz W	GST and the sale of commercial property	2000	GST and Indirect Taxation Bulletin	Prospect Media Pty Ltd	Sydney	1 (5)	53	57	14404540
C3	Scholtz W	GST and residential leases	2000	GST and Indirect Taxation Bulletin	Prospect Media Pty Ltd	Sydney	1 (5)	58	60	14404540
C3	Scholtz W	GST and the sale of residential premises	2000	GST and Indirect Taxation Bulletin	Prospect Media Pty Ltd	Sydney	1 (6)	61	68	14404540
C3	Spicer C	Understanding the basics – GST and property transactions	2000	Australian Property Law Bulletin	Prospect Media Pty Ltd	Sydney	14 (10) (May/June)	97	108	08172854
C3	Spicer C & Evans C	CGT implications of instalment receipts, instalment warrants and share buy-backs	2000	Australian Capital Gains Tax Planner	CCH Australia Limited	North Ryde	8 (Dec)	1	11	1864682558
C3	Warren N	GST and its effects on efficiency and equity	2000	ECOdate	Warringal Publications	Melbourne	14 (2)	1	4	1320968X

Category	All Authors	Title	Year	Parent Document Name	Publisher	Place of Publication	Journal Volume/ date of Publn	Start Page	End Page	ISBN/ISSN
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### Journal Article - Letter or Note

C4	Fong, C	Access to case law: a response	2000	Australian Law Librarian	Australian Law Librarians' Group	Perth	8	251	252	10396616
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Category	All Authors	Title	Year	Parent Document Name	Publisher	Place of Publication	Journal Volume/ date of Publn	Start Page	End Page	ISBN/ISSN	Conference Proceedings Editors	Conference Proceedings Title	Location/Date of Conference
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### Conference Publications - Full written paper - not refereed

E2	Deutsch R	GST First Aid, Surviving the Marathon	2000	Surviving the Tax Marathon - NSW State Convention	Taxation Institute of Australia	Sydney		1	14	14445107	Taxation Institute of Australia	Surviving the Tax Marathon - NSW Annual State Convention	Manly; 25-26 May 2000
E2	Gallagher P and Deng G	A Taxation System Comparison between Australia and China	2000	GST Australian Law and European Experience Conference Proceedings	ATAX University of New South Wales	Sydney		1	15	0733406955	Gallagher P	GST Australian Law and European Experience	Potsdam; 9-14 January 2000
E2	Gallagher P	The Institutional Framework and Australia Tax Reform in 2000	2000	Tax and Transfer Reform in Australia and Germany, Australia Centre Series Volume 3	Australia Centre, University of Potsdam	Berlin Germany		41	61	3931703630	Gallagher P and Petersen H-G	Tax and Transfer Reform in Australia and Germany	27-29 January 1999
E2	Gallagher P, Yang Z and Xu J	China's Reform of Taxation System	2000	GST Australian Law and European Experience Conference Proceedings	ATAX University of New South Wales	Sydney		1	16	0733406955	Gallagher P	GST Australian Law and European Experience	Potsdam; 9-14 January 2000
E2	Grbich Y	Practical Tax Collection Imperatives Must Drive Australian Tax Reform	2000	Tax and Transfer Reform in Australia and Germany, Australia Centre Series Volume 3	Australia Centre, University of Potsdam	Berlin Germany		117	149	3931703630	Gallagher P and Petersen H-G	Tax and Transfer Reform in Australia and Germany	27-29 January 1999
E2	Tran-Nam B	Tax Reform and Tax Simplification: Some Conceptual Issues and a Preliminary Assessment	2000	Tax and Transfer Reform in Australia and Germany, Australia Centre Series Volume 3	Australia Centre, University of Potsdam	Berlin Germany		91	115	3931703630	Gallagher P and Petersen H-G	Tax and Transfer Reform in Australia and Germany	27-29 January 1999
E2	Walpole M	Some Key Australian GST issues - Farms, Food and Special Rules	2000	GST Australian Law and European Experience Conference Proceedings	ATAX University of New South Wales	Sydney		1	3	0733406955	Gallagher P	GST Australian Law and European Experience	Potsdam; 9-14 January 2000
E2	Warren N	ANTS, ACCC and pricing	2000	GST - 2000 Plus	ATAX, University of New South Wales	Sydney		1	35	0733407358	Gallagher P	GST 2000 Plus 12th Annual GST & Indirect Tax Weekend Workshop	Noosa; 13-15 April 2000
E2	Warren N	Taxing Retirement Savings in Australia: From Hybrid Expenditure Tax to Comprehensive Income Tax?	2000	Tax and Transfer Reform in Australia and Germany, Australia Centre Series Volume 3	Australia Centre, University of Potsdam	Berlin Germany		285	304	3931703630	Gallagher P and Petersen H-G	Tax and Transfer Reform in Australia and Germany	27-29 January 1999



Category	All Authors	Title	Year	Parent Document Name	Publisher	Place of Publication	Journal Volume/ date of Publn	Start Page	End Page	ISBN/ISSN	Conference Proceedings Editors	Conference Proceedings Title	Location/Date of Conference
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### Conference Publications - Full written paper - not refereed (*continued*)

E2	Evans C	CGT: Choosing the Right Course	2000	Victorian & Tasmanian State Conventions	Taxation Institute of Australia	Sydney		277	306	13270494	Taxation Institute of Australia	Tasmanian 2000 State Convention - "Weathering the Tempest"	Hobart; September & October 2000
E2	McManus J and Sommers A	What IS the consideration?	2000	GST - 2000 Plus	ATAX, University of New South Wales	Sydney		1	9	0733407358	Gallagher P	GST 2000 Plus 12th Annual GST & Indirect Tax Weekend Workshop	Noosa; 13-15 April 2000
E2	Scholtz W and Deutsch R	International Aspects of GST	2000	GST - 2000 Plus	ATAX University of New South Wales	Sydney		1	16	0733407358	Gallagher P	GST 2000 Plus 12th Annual GST & Indirect Tax Weekend Workshop	Noosa; 13-15 April 2000
E2	Spicer C	Overview of the treatment of real property supplies under the GST Act 1999	2000	GST Australian Law and European Experince Conference Proceedings	ATAX University of New South Wales	Sydney		1	25	0733406955	Gallagher P	GST Australian Law and European Experince	Potsdam; 9-14 January 2000
E2	Spicer C	GST and real property – Key drafting issues	2000	GST - 2000 Plus	ATAX University of New South Wales	Sydney		1	23	0733407358	Gallagher P	GST 2000 Plus 12th Annual GST & Indirect Tax Weekend Workshop	Noosa; 13-15 April 2000

### Conference Publications - Edited volume of conference proceedings

E4	Gallagher P	GST Australian Law and European Experince Conference Proceedings	2000	GST Australian Law and European Experince Conference Proceedings	ATAX University of New South Wales	Sydney				0733406955	Gallagher P	GST Australian Law and European Experince	Potsdam; 9-14 January 2000
E4	Gallagher P	GST 2000 Plus: 12th Annual GST & Indirect Tax Weekend Workshop	2000	GST 2000 Plus: 12th Annual GST & Indirect Tax Weekend Workshop	ATAX University of New South Wales	Sydney				0733407358	Gallagher P	GST 2000 Plus 12th Annual GST & Indirect Tax Weekend Workshop	Noosa; 13-15 April 2000
E4	Gallagher P and Petersen H-G	Tax and Transfer Reform in Australia and Germany, Australia Centre Series Volume 3	2000	Tax and Transfer Reform in Australia and Germany, Australia Centre Series Volume 3	Australia Centre, University of Potsdam	Berlin Germany				3931703630	Gallagher P and Petersen H-G	Tax and Transfer Reform in Australia and Germany	27-29 January 1999

## Seminar and conference presentations and publications by members of ATAX

In addition to the DETYA/UNSW seminars in category E above, a number of papers were presented at the following conferences organised by ATAX staff and detailed in the Attachments to this report:

- Attachment B International Tax Compliance Costs Symposium, Coogee 26-27 April 2000.
- Attachment C Fourth International Tax Administration Conference – Tax Administration in the Third Millennium, Coogee, 28-29 April 2000.
- Attachment D Intangibles and International Tax Workshop October 2000.
- Attachment E 2<sup>nd</sup> GST Masterclass 2000
- Attachment E GST 2000

The following seminar and conference papers were also presented by ATAX staff:

Blissenden M, Solly P and Staples L, Presentation at Potsdam conference Jan 2000 on 'Rulings Avalanche', Australia Centre, University of Potsdam, Potsdam Germany 9-14 January 2000.

Evans C, "Capital Gains Tax – Small Business Relief", at Tax Intensive Seminar for Taxation Institute of Australia (SA Division), Victor Harbor, 13-14 October 2000

Evans C, "CGT After Ralph: The New Regime", Blue Level seminar for Taxation Institute of Australia (WA Division), Perth, 28 January 2000.

Evans C, "CGT and Ralph", Blue Level seminar for Taxation Institute of Australia (SA Division), Adelaide, 1 June 2000

Evans C, "Small Business CGT Concessions", at Company and Trust Tax Changes" Practical Implications of Ralph conference organised by ATAX 11 October 2000 (Sydney) and 16 October 2000 (Melbourne).

Evans C, "The CGT Implications of Ralph", Blue Level seminar for Taxation Institute of Australia (Queensland Division), Brisbane, 15 February 2000

Evans C, "The Small Business CGT Concessions", Training Presentation to Hurstville Accounting Group, 11 September 2000.

Evans C, CGT seminar to Central West Accounting Group, Dubbo, 5 October 2000.

Fong C Beyond the taxation looseleaf services: advanced tax research techniques 2000 Australasian Tax Teachers Association 12 Annual Conference Proceedings Australasian Tax Teachers Association Monash University 12 Gormley, W Australasian Tax Teachers Association 12th Annual Conference Caulfield; 3-5 February 2000

Gallagher P and Walpole M, Discussion Leaders at Potsdam conference Jan 2000 on 'Tax Reform of All Kinds – the Global Tax Reform Avalanche - 3 Jurisdictions', Australia Centre, University of Potsdam, Potsdam Germany 9-14 January 2000. (no paper)

Gallagher P GST Reform including margin scheme for property. Seminar for the Western NSW Tax Discussion Group, Wagga, April 2000

Gallagher P Tax and Aboriginal Native Title Claims. Seminar for ??, Kalgoorlie, September 2000.

Gallagher P Tax Reform and the BAS. Seminar for the Western NSW Tax Discussion Group, Wagga, May 2000

Gallagher P UNSW Flexible – the right option for all students. Seminar for UNSW Academic Board, June 2000

Gallagher P, Presentation at Potsdam conference Jan 2000 on ‘Australia’s GST Key Issues for Business – What is the Overseas Wisdom?’, Australia Centre, University of Potsdam, Potsdam Germany 9-14 January 2000. (no paper??)

Gallagher P, presenter at session on ‘The New General Insurance Provisions’ at ATAX Conference ‘GST 2000 – Plus’ 12th Annual National GST and Indirect Tax Weekend Workshop, Noosa 13-15 April 2000.

Grbich YFR After Bellinz and Ralph: A new focus for decision making in the Australian tax system 2000 [Name of Publication Fourth International Conference on Tax Administration] Eds Fourth International Conference on Tax Administration Coogee: 28-29 April 2000

McManus J Chair of session on ‘Interview with the ATO’ at ATAX Conference ‘GST 2000 – Plus’ 12th Annual National GST and Indirect Tax Weekend Workshop, Noosa 13-15 April 2000.

McManus J CPA Australia, CPA Program Tax Workshops on fringe benefits tax, April and October 2000.

McManus J Technical Update for NSW South West Tax Advisors (A discussion group of lawyers and accountants based in Dubbo NSW) on Tax Administration of Pay As You Go provisions and Fringe Benefits Tax Reporting provisions, April 2000.

McManus J, “GST Conceptual Issues: an introduction”, presented at the second ATAX GST Master Class, November/December 2000.

McManus J, Case Study on GST grouping and joint ventures including preparation of case studies and feedback materials, presented at the second ATAX GST Master Class, November/December 2000.

Scholtz W also gave a paper at UNSW, Faculty of Law CLE seminar ‘Managed Investments Using Trusts’, Sydney. July 2000.

Spicer, C., “Impact of the Ralph Report on Managed Investments”, paper presented at UNSW, Faculty of Law CLE seminar ‘Managed Investments Using Trusts’, Sydney. July 2000.

Walpole, M., and Gallagher, P., GST Seminar to Central West Accounting Group, Dubbo, March 2000

Walpole, M., Practical Stamp Duty, Training Presentation to Hall Chadwick Accountants, July 2000

Walpole, M., Recent Developments in Taxation, Seminar to Macquarie Tax Discussion Group Sydney, October 2000.

Walpole, M., The Taxation of Goodwill after Ralph. Annual Conference of the Australasian Tax Teachers' Association February 4 and 5, pages 1-15

Walpole, M., Taxation of Testamentary Trusts - now and after the Ralph Reforms. UNSW Continuing Legal Education Seminar 14 August 2000 Page 1-22.

Walpole, M., An Australasian experience of the use of technology in tax education and research - some lessons. United Kingdom Tax Research Network. University of Birmingham September 2000 page 1-13

Walpole, M., Compliance Cost Control A Review of Tax Impact Statements in the OECD at the ATAX Compliance Costs Symposium April 2000. Page 1-58

Walpole, M., Coleman C., McKerchar, M., Woellner R, Zetler, J., "Taxation or Vexation - measuring the Psychological Costs of Tax Compliance" at the ATAX Compliance Costs Symposium April 2000. Page 1-18

Walpole, M., Trusts and the Entities Regime. Taxation of Trusts under the proposed Uniform Taxation of Entities. Seminar paper presented at ATAX/Monash University Taxation of Entities Conference October 2000.

Warren N Convenor of open forum at ATAX Conference 'GST 2000 – Plus' 12th Annual National GST and Indirect Tax Weekend Workshop, Noosa 13-15 April 2000.

Warren N, 'Australia's New Tax System and its effects on Efficiency and Equity', Paper presented to the Victorian Commercial Teachers Association Comview Conference 2000, LaTrobe University, Melbourne, November 2000.

Warren N, 'Budget 2001 – A Commentary', CEDA Federal Budget Night 2000, Sydney, organized by the Committee for the Economic Development of Australia.

Warren N, 'The Internet, Tax and Intangibles', Presentation to a Law Council of Australia Business Tax Law Workshop, 6-8 October 2000, Wollongong.

Warren N, GST Wages and the Economy, Paper presented at the Australian Industry Group Outlook 2000 Conference, Sydney 22 February 2000. Organised by the Australian Industry Group (AIG)

Warren N, Warding A, Robinson M and Lambert S, "Distributional impact on households of the Australian Y2K Tax and Transfer Reforms. Paper presented at an Economic Literacy Centre Annual Economic Conference, 7 March 2000, St Josephs College, Hunters Hill.

## **Press Interviews**

A number of ATAX staff also have a high public profile and are frequently called upon to provide public commentary either in the electronic media or the printed press. Just some of the press coverage given to ATAX staff during 2000 is noted below.

### ***Walpole M***

#### *Radio*

ABC Radio 702 – Psychological costs of tax compliance. M. Walpole interview with James Valentine, 26 April 2000.

ABC TV's 7.30 Report, The Compliance Costs of GST, Interview with Alan Kohler March 2000.

*Printed Media*

Walpole, M., Psychological costs of tax compliance, quoted in "Tax Teaser defeats brightest young people" Australian Financial Review page 5, 27 April 2000.

Walpole, M., Taxation Compliance Costs of GST for Small Business Taxpayers, quoted in "Small Business - the real tax test" Sydney Morning Herald page 15, July 4 2000.

*Warren N*

*Television*

19 June, A Current Affair, Channel 9; 21 June ABC Lateline; 26 June ABC Lateline; Channel 7 interview with David Koch.

*Radio*

3 Febraury Norman Swan Radio National; 21 Febraury 2BL AM; 22 February 2BL ABC World Today; 22 February Radio National Sandy McCutcheon

## **Research Input into the Revision of ATAX Course Materials**

The impressive research record of ATAX academic staff would be incomplete without an acknowledgement of the significant research input that goes into the preparation of ATAX Course materials.

Since ATAX courses are taught in a flexible learning environment (using a combination of distance education, audio conferences, tutorials and intensive regional classes), it is necessary to provide students with detailed course materials prior to the beginning of each session.

These material are on average 400-500 pages in length and are in themselves, quite substantial pieces of work which merit consideration as major research works by ATAX staff members.

Moreover, because tax is an ever changing field, ATAX staff are require to continuously review and update these course materials. Set out below is a list of those ATAX subjects which during 2000 were the subject of minor (<10% changed) or major (10-40% changed) revisions or a full re-write (>40% of material changed).

<b>Course</b>	<b>Level of revision</b>	<b>Author of revisions</b>
ATAX0001 Basic Tax Law and Process	Major	Carlton
ATAX0002 Computer Information Systems	Minor	Van Toorn
ATAX0003/0103 Microeconomics of the Australian Tax System	Minor	Tran-Nam
ATAX0004/0104 Framework of Commercial Law	Minor	Cashmere
ATAX0005/0105 Intro to Accounting: Wealth and Income	Rewrite	Carlton
ATAX0006/0106 Tax Administration	Minor	Grbich
ATAX0008/0108 Principles of Capital Gains Tax	Major	Abadee
ATAX0009/0109 The Law of Companies, Trusts and partnerships	Rewrite	Cashmere
ATAX0010/0110 Contemporary Accounting Practice	Rewrite	Carlton
ATAX0011 Macroeconomics, Government and the Economy	Minor	Tran-Nam
ATAX0013/0113 Taxation of Companies, Trusts and Partnerships		Grbich
ATAX0014 Tax Policy Framework	Minor	Grbich/Tran-Nam
ATAX0015 Advanced Financial Accounting and Reporting	Rewrite	Carlton
ATAX0016/0116 Critical Perspectives and Ethics		Gallagher
ATAX0017/0117 Tax Accounting Systems	Major	Evans
ATAX0018/0218 Tax Litigation	Minor	Grbich
ATAX0020/0220/0320/0420 Principles of International Taxation	Major	McManus
ATAX0021 Indirect and Business Taxes	Major	Raneri
ATAX0022/0222/0322/0422 GST: Design and Structure	Major	Spicer and Warren
ATAX0023/0223/0323/0423 Principles of GST Law	Major	Spicer, McManus, Gallagher
ATAX0053 Accounting for Complex Structures and Instruments	Minor	M. Miller
ATAX0055 Taxation of Real Estate	Minor	Abadee
ATAX0057 Business Finance	Minor	T Pham
ATAX0058 Quantitative Analysis	Minor	Tran-Nam
ATAX0059 Management Accounting	Minor	John Macmullen
ATAX0060 Auditing	Minor	Carlton
ATAX0301/0401 Tax Policy	Minor	Warren
ATAX0303/0403 Taxation of Corporations	Major	Spicer
ATAX0304/0404 International Comparative Tax		Deutsch
ATAX0305/0405/0605 Taxation of Trusts	Major	Walpole
ATAX0306/0406 Current Problems in Tax Decision Making	Major	Evans/Gerger/Grbich
ATAX0307/0407/0607 Taxation of Corporate Finance	Major	Grbich
ATAX0308/0408 International Tax: Anti-avoidance	Minor	Deutsch
ATAX0310/0410/0610 Taxation of Superannuation	Major	Abadee
ATAX0311/0411 Taxation of Capital Gains	Major	Evans
ATAX0314/0414/0614 Selected Problems in Stamp Duties		Walpole
ATAX0315/0415/0615 Taxation of Specific Industries	Minor	Abadee
ATAX0318/0418 Complex Corporate Structures	Rewrite	Grbich
ATAX0321/0421 Taxation of Innovative Financial Products 100%	Major	Spicer
ATAX0324/0424 GST: Complex Issues and Planning	New course	Walpole and Scholtz
GENL5030 Tax for Professionals	New Course	Walpole
Advanced Tax Research and Writing	Minor	Fong

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## Attachment A Research Fellowship Scheme

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Australian Taxation Studies Program  
Faculty of Law, University of New South Wales  
Sydney 2052, New South Wales, Australia

### ATAX RESEARCH FELLOWSHIPS 2001

Applications are invited for two ATAX Research Fellowships to be taken during the course of the 2001 calendar year. Each fellowship will be worth AUD\$5,000, together with the provision of office space and computer equipment at the ATAX campus in Coogee, Sydney, Australia. It is expected that successful applicants will spend three weeks working at ATAX on mutually agreed areas of research in the field of taxation and its related disciplines. More particularly, the successful applicants will be expected to:

1. produce at least one research paper on a topic of taxation interest. This paper will be published as part of the ATAX Research Papers series and may also be published elsewhere;
2. conduct one ATAX staff seminar (which may be based on the research paper noted above) for ATAX staff and other interested tax academics;
3. collaborate with ATAX staff (possibly in a mentoring role) in the writing of a paper on any aspect of taxation or its related disciplines and suitable for eventual publication in a refereed journal; and
4. participate in ATAX activities that may be occurring during the period of the fellowship. Participation will not involve any formal teaching or research duties other than those specified in items 1 to 3 above, but will involve a more collegial participation from which ATAX staff can benefit.

It is anticipated that the fellowships could be taken at any convenient time during the year, ideally with one scheduled for the first half of the year and the other for the second. Fellows will be responsible for their own travel and accommodation arrangements. ATAX will provide office accommodation and some support services.

Interested persons should send a letter of application, indicating areas that they would wish to research under the Fellowship and when they would like to undertake the Fellowship, together with an up to date curriculum vitae to:

Associate Professor Neil Warren  
ATAX  
UNSW SYDNEY NSW 2052 Australia  
email [n.warren@unsw.edu.au](mailto:n.warren@unsw.edu.au)

Applications must be received by 31 October 2000, and successful applicants will be notified by 31 December 2000.

**Selection criteria**

The fellowships are open to taxation academics and others working in taxation and related disciplines in Australia or overseas. Each applicant will be assessed on his or her abilities to be able to contribute to the success of the ATAX research profile.

**Background to ATAX**

ATAX is the Australian Taxation Studies Program, and is located within the Faculty of Law at The University of New South Wales (UNSW). ATAX offers postgraduate and undergraduate degrees in taxation to over 1,200 students studying on a part time basis across Australia and overseas. Its mode of delivery is a synthesis of traditional distance education and more conventional face to face teaching/learning, utilising technology based media. ATAX operates from a sub campus of UNSW, pleasantly located overlooking the ocean in the Eastern suburbs of Sydney. With a full time staff of 16 tax, law, accounting and economics academics, ATAX boasts the greatest concentration of tax academic staff in Australasia. Further details about ATAX can be obtained by visiting the ATAX homepage on [www.atax.unsw.edu.au](http://www.atax.unsw.edu.au)

**Further information**

For more information about the Research Fellowships contact either Associate Professor Neil Warren, ATAX Research Convenor, on + 61 2 9385 9350, or email [n.warren@unsw.edu.au](mailto:n.warren@unsw.edu.au) or Associate Professor Chris Evans on +61 2 9385 9365 or email [cc.evans@unsw.edu.au](mailto:cc.evans@unsw.edu.au)



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## **Attachment B Compliance Cost Symposium**

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# **INTERNATIONAL TAX COMPLIANCE COSTS SYMPOSIUM**

**26 to 27 April 2000**

**Coogee Bay Boutique Hotel, Sydney, Australia**

**Proudly sponsored by**

Australian Society of Certified Practising Accountants  
Australian Taxation Office  
Australian Taxation Studies Program (ATAX), UNSW  
Canadian Tax Foundation  
Curtin University, Australia  
Department of Finance, Canada  
Dutch Tax & Customs Administration  
HM Customs & Excise, UK  
Inland Revenue, UK  
International Bureau of Fiscal Documentation  
International Fiscal Association (UK Congress)  
National Audit Office, UK  
Regulatory Impact Unit, Cabinet Office, HMG, UK  
Simmons & Simmons, UK  
State Revenue Office Victoria, Australia  
Taxpayers' Research Foundation Ltd, Australia  
The Chartered Institute of Taxation, UK  
The Institute of Chartered Accountants in Australia  
The Institute of Chartered Accountants in England & Wales  
The Institute of Chartered Accountants of Scotland  
The Treasury, New Zealand

# INTERNATIONAL TAX COMPLIANCE COSTS SYMPOSIUM

26 to 27 April 2000 - Coogee Bay Boutique Hotel, Sydney, Australia

## TUESDAY 25 APRIL 2000

6.30pm **Welcome Cocktail Party** - Coogee Bay Boutique Hotel

## WEDNESDAY 26 APRIL 2000

### **SESSION ONE DEVELOPING THE METHODOLOGY**

- 8.45am **Chair - Welcome and overview**  
Professor Cedric Sandford *Emeritus Professor The University of Bath UK*
- 9.00am **Linkages between compliance costs and taxpayer compliance research**  
Dr John Hasseldine *Business School The University of Nottingham UK*  
*Discussant* Brian Erard *B Erard & Associates Canada*
- 9.30am **Leaping tall buildings: The IRS in pursuit of greater compliance and lesser burden**  
Professor Marsha Blumenthal *Department of Economics University of St Thomas USA*  
*Discussant* Brian Erard
- 10.00am **Taxation or vexation? Measuring the psychic costs of compliance**  
Professor Robin Woellner *Faculty of Law The University of Western Sydney (Macarthur)*  
Associate Professor Cynthia Coleman *School of Accounting The University of Sydney*  
*Discussant* Dr Panikkos Poutziouris *Business School The University of Manchester UK*
- 10.30am Morning Tea
- 11.00am **Tax compliance costs methodology: A research agenda for the future**  
Dr Binh Tran-Nam *Senior Lecturer ATAX UNSW*  
*Discussant* Dr Phillip Rice *Inland Revenue United Kingdom*
- 11.30am **Tax Compliance Cost Research: A Cost Management Perspective**  
Dr Bruce Gurd *Lecturer International School of Management The University of South Australia*  
John Turner *Australian Taxation Office*  
*Discussant* Dr Phillip Rice
- 12.00pm **Can small scale surveys of compliance costs work?**  
Graham Bannock *Bannock Consulting London UK*  
*Discussant* Cesar Cordova-Novon *OECD Paris*
- 12.30pm Lunch

### **SESSION TWO THE COMPLIANCE COSTS OF SPECIFIC TAXES**

**Chair** Dr John Hasseldine

- 1.30pm **VAT compliance costs of intra-EU transactions: A new border tax?**  
Ernst Verwaal *Erasmus University The Netherlands*  
*Discussant* Professor Cedric Sandford
- 2.00pm **The costs of disputes, enforcement and appeals of VAT in the UK**  
Andy Copp *Plymouth University UK*  
*Discussant* Professor Cedric Sandford
- 2.30pm **Factors affecting the compliance costs of the GST in Australia**  
Dr Jeff Pope *School of Economics & Finance Curtin University of Technology*  
*Discussant* Professor Cedric Sandford
- 3.00pm Afternoon Tea
- 3.30pm **The operating costs of taxing capital gains: a conspectus**  
Associate Professor Chris Evans *ATAX UNSW*  
*Discussant* Associate Professor Cynthia Coleman
- 4.00pm **The compliance costs of PAYE withholding taxes in the UK**  
Mike Godwin *Centre for Fiscal Studies University of Bath UK*

- Discussant* Associate Professor Cynthia Coleman
- 4.30pm **Summing up the Day** *Plenary discussion*  
Chair John Hasseldine
- 5.00pm Session Concludes
- 7.00pm **Symposium Barbecue Dinner** - Coogee Bay Boutique Hotel

#### **THURSDAY 27 APRIL 2000**

### **SESSION THREE COMPLIANCE COSTS AROUND THE WORLD**

**Chair** Dr Jeff Pope

- 9.00am **The PUMA multi-country business survey: benchmarking the regulatory & business environment**  
Cesar Cordova-Novon  
*Discussant* John Hasseldine
- 9.30am **Compliance costs in transitional economies: the Croatian experience**  
Katarina Ott *Institute of Public Finance Croatia*  
*Discussant* John Hasseldine
- 10.00am **Compliance costs in South East Asia**  
Professor Mohammed Ariff *Monash Mt Eliza Business School Monash University Victoria*  
*Discussant* John Hasseldine
- 10.30am Coffee -

### **SESSION FOUR BUSINESS COMPLIANCE COSTS**

**Chair** Dr Jeff Pope

- 11.00am **The impact of the UK tax regime on the compliance costs of small firms**  
Dr Panikkos Poutziouris  
*Discussant* Rob Bastian *Chief Executive Council of Small Business Organisations of Australia*
- 11.30am **The compliance costs of small business in New Zealand**  
Katherine Ritchie *Manukau Business School New Zealand*  
*Discussant* Angela Ryan *Ryan Tax Solutions Pty Ltd*
- 12.00pm **The income tax compliance burden on Canadian big business**  
Brian Erard  
*Discussant* Frank Drenth *Executive Director Corporate Tax Association*
- 12.30pm Lunch -

### **SESSION FIVE GOVERNMENTAL RESPONSES TO THE ISSUES OF COMPLIANCE COSTS**

**Chair** Associate Professor Chris Evans

- 1.30pm **The UK approach to compliance cost assessment**  
Philip Rice  
*Discussant* Munir Sheikh *Department of Finance Canada*
- 2.00pm **Regulation Impact Statements in Australia**  
Michael D'Ascenzo *Second Commissioner of Taxation ATO*  
*Discussant* Paul Drum *Senior Tax Counsel Australian Society of CPA's*
- 2.30pm **Compliance cost control by Revenue Authorities in the OECD**  
Mike Walpole *Senior Lecturer ATAX UNSW*  
*Discussant* Edward Troup *Partner Head of Tax Strategy Simmons & Simmons UK*

3.00pm Afternoon Tea

3.30pm **An evaluation of the New Zealand income tax legislation rewriting project  
from a compliance costs perspective**

Professor John Prebble *Faculty of Law Victoria University of Wellington NZ*  
*Discussant* Professor Robin Woellner

4.00pm **Summing up the conference and the way forward** *Plenary discussion*  
Chair Professor Cedric Sandford

5.00pm Symposium concludes

6.00pm **Cocktail Party**  
ATAX by the Sea, 45 Beach Street, Coogee

**ATAX Convenor: Chris Evans**

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## Attachment C Conference on Tax Administration

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# THE FOURTH INTERNATIONAL CONFERENCE ON TAX ADMINISTRATION

### Tax administration in the third millennium

**Friday 28 to Saturday 29 April 2000**  
Holiday Inn Coogee Beach Sydney Australia

*The art of taxation consists in so plucking the goose as to obtain the largest amount of feathers with the least possible amount of hissing - Jean Baptiste Colbert*

**This conference brings together academics, practitioners and officers of revenue authorities from around the world to discuss contemporary issues in tax administration. Key themes for the conference include the impact of globalisation and of new technologies on tax administration, issues relating to compliance and compliance costs, tax simplification, taxpayers' rights, tax dispute resolution, and the tax administration issues that surround the GST and PAYG measures.**

8.30am Registration

9.00am **Opening Address**  
The Honourable Sir Anthony Mason *AC KBE*

### **Tax reform and tax administration (changes around the farmyard)**

9.10am Chair Michael Walpole *ATAX UNSW*

9.15am **KEYNOTE ADDRESS: Tax administration in the third millennium**  
Michael D'Ascenzo *Second Commissioner & Chief Tax Counsel Australian Taxation Office*

9.45am **After Bellinz - a new focus for decision making in the Australian system**  
Professor Yuri Grbich *ATAX UNSW*

10.15am **Tax administration reform in transition - the case of Croatia**

Katarina Ott *Institute of Public Finance Croatia*

10.45am Morning Tea

**Stream A (Fattening the geese or gathering down?)**

11.10 Chair Associate Professor Neil Warren *ATAX UNSW*

11.15am **Tax and benefit integration: A UK sleight of hand**

Professor Nick Wikeley *Faculty of Law University of Southampton United Kingdom*

11.45am **The practical problems of integrating the income tax, national insurance & welfare benefits**

systems in the UK Roger Cockfield *Dept of Accounting & Finance De Montfort University UK*

12.15pm **Administrative challenges in integrating the income tax & social security system in Australia**

Ken Oliver *Director Economic & Tax Analysis Department of Family & Community Services*

**Stream B (Planning for less hissing)**

11.10am Chair Professor Yuri Grbich *ATAX UNSW*

11.15am **Customers, branding, and mottoes and the New Zealand Inland Revenue Department**

Professor John Prebble *Faculty of Law Victoria University of Wellington New Zealand*

11.45am **The tax system in Australia: What opportunities lie ahead?**

Michael Monaghan *First Assistant Commissioner Australian Taxation Office*

12.15pm **Company and tax administration in France: an original application of the theory of agency**

Jean-Luc Rossignol *Taxation Research Centre University of Burgundy France*

12.45pm Lunch

**Compliance (An orderly gaggle)**

1.55pm Chair Associate Professor Chris Evans *ATAX UNSW*

2.00pm **Thirty years of tax compliance research: Of what value is it to the ATO?**

Professor Alex Wearing *School of Behavioural Science Melbourne University*  
Pauline Niemerovski *The University of South Australia*

2.30pm **Evolving a compliance model for tax**

Dr Valerie Braithwaite *Centre for Tax System Integrity Australian National University*

3.00pm **Searching for a Malaysian local tax compliance factor**

Dr Mohammad Tayib *School of Accounting Universiti Utara Malaysia*

3.30pm Afternoon Tea

3.55pm Chair Dr Binh Tran-Nam *ATAX UNSW*

- 4.00pm **Why do taxpayers comply? Past lessons & future directions in developing a model of compliance behavior**  
Margaret McKerchar *Orange Agricultural College The University of Sydney*
- 4.30pm **An analysis of the “Expectations Gap” between UK VAT advisers and tax officers**  
Dr John Hasseldine *Business School The University of Nottingham United Kingdom*  
Dr Ann Hansford *Bristol Business School The University of West of England United Kingdom*
- 5.00pm **How do you want to play - Honest? - Research into motivations for taxpayer compliance**  
Associate Professor Cynthia Coleman *School of Accounting The University of Sydney*  
Maggie Wilkins *Wilkins Research Pty Ltd*
- 5.30pm Session concludes
- HARBOUR CRUISE AND DINNER (including Special Guest Speaker)**  
Sponsored by IBM
- 7.00pm Coach departs Holiday Inn (meet in foyer at 6.45pm)
- 7.30pm Cruise departs Man O' War Steps, Opera House
- Tax administration & dispute resolution (coping with the hissing)**
- 8.55am Chair Professor Cedric Sandford *Emeritus Professor The University of Bath United Kingdom*
- 9.00am **KEYNOTE ADDRESS:**  
**Can governments influence investment decisions through the active use of the tax administration?**  
Edward Troup *Simmons & Simmons London United Kingdom*
- 9.30am **Improving the avenues for providing taxpayer certainty and redress: The Commonwealth Ombudsman's view**  
Catherine McPherson *Special Tax Adviser Office of the Commonwealth Ombudsman*
- 10.00am **ATO methodology for monitoring 'taxperformance' by large taxpayers**  
Dr John Wickerson *Australian Taxation Office*
- 10.30am Morning Tea
- 10.55am Chair Edward Troup *Simmons & Simmons London United Kingdom*
- 11.00am **The compliance costs of tax dispute resolution**  
Dr Binh Tran-Nam *ATAX UNSW*  
Michael Blissenden *ATAX UNSW*
- 11.30am **Taxpayers' rights: Enshrined in legislation or granted in administrative concessions?**  
Maria Italia *Department of Accounting & Finance Victoria University*
- 12.00pm **What are the lessons for Australia from New Zealand's first comprehensive review of its binding rulings regime?**  
Adrian Sawyer *Dept of Accounting, Finance & Information Systems The University of Canterbury NZ*

12.30pm Lunch

**Stream A (Less hissing)**

1.40pm Chair Michael Blissenden *ATAX UNSW*

1.45pm **Tax compliance costs: The value of cash flow benefits to business and the effect of PAYG**

Dr Jeff Pope *School of Economics & Finance Curtin University of Technology*

2.15pm **Analysis of PAYG measures**

Rodney Fisher *Faculty of Business & Law Central Queensland University*

2.45pm **The NatWest/MBS Tax Index:**

**Modelling the impact of taxation on the European small company economy?**

Dr Panikkos Poutziouris *Manchester Business School The University of Manchester UK*

**Stream B (Changes in the pecking order)**

**1.40pm** Chair Professor Richard Vann *School of Law The University of Sydney*

1.45pm **The impact of IT on accountability and audit - the UK National Audit Office**

Mike Gilbert *National Audit Office United Kingdom*

2.15pm **Internet knowledge exchange: Sharing best practice in tax administration**

Judy O'Connell *Australian Taxation Office*

2.45pm **Supporting the tax system by improving taxpayer services**

Bryan Barton *IBM Australia*

2.45pm Afternoon Tea

3.15pm **International Panel Debate (Feathers flying)**

*Moderator* Professor Cedric Sandford *Emeritus Professor The University of Bath United Kingdom*

*Panel*

Professor Yuri Grbich *ATAX UNSW*

Katarina Ott *Institute of Public Finance Croatia*

Professor John Prebble *Faculty of Law Victoria University of Wellington New Zealand*

Edward Troup *Simmons & Simmons London United Kingdom*

Professor Richard Vann *School of Law The University of Sydney*

4.15pm **Close of conference**

Professor Bob Deutsch *Director ATAX UNSW*

4.30pm Conference concludes

***ATAX Convenor: Mike Walpole***



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## Attachment D Intangibles Workshop

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Australian Taxation Studies Program (ATAX)

ATAX Faculty of Law UNSW and  
Faculty of Commerce and Economics UNSW

with The Australian Taxation Office  
and Arthur Andersen

# INTANGIBLES AND INTERNATIONAL TAX

Gordon's Bay Conference Room ATAX Building Cliffbrook Campus UNSW  
45 Beach Street Coogee NSW  
FRIDAY 13 OCTOBER 9.00am to 5.00pm then cocktails

### CONCEPT

This first of its type one day workshop brings together **Australia's leading specialists** to discuss critical issues relating to the international tax treatment of intangibles – on a confidential basis (registration is complimentary). **Delegates attend by invitation only** and include legal and accounting practitioners, corporate representatives, senior officers from the ATO and specialist academics from ATAX at UNSW. The stated ambition is to develop new approaches that ensure Australia's approach to the taxation of intangibles creates leading edge design and administration criteria. Under these rules business can expect fair and predictable tax treatment of intangibles (owned by non-residents and by Australian residents) both within Australia and at the hands of tax administrators in other jurisdictions.

### APPROACH

The day is in three parts. **The first part of the day** begins with an overview of the field and an analysis of the velocity of change, and moves on to a more detailed consideration of the key areas by means of three papers, an ATO commentary and response and a discussion forum. The first issues paper explains the economic factors and policies which are at play and the various economic anomalies which exist. The second issues paper discusses the various legal arrangements that give rise to the existence of intangibles in international taxation contexts. The third issues paper provides an overview of the current state of the law as it relates to international taxation of the identified intangibles. A discussion forum follows the ATO commentary and the three issues papers.

**The second part of the day** comprises two case studies which represent detailed practical experience in dealing with intangibles. The case studies will be presented with fictional names but as the facts are intended to be close to reality discussion of these is on confidential basis. The case studies will be developed by practitioners with detailed experience advising corporate

taxpayers. Each case study will be analysed in open forum with the goal of moving towards Rulings that will provide clear solutions to problems. The analysis will include group discussion of comparative treatments of the issues in several jurisdictions including USA, Canada, UK, Hong Kong, Singapore and possibly the People's Republic of China.

**The third part of the day** provides a structured discussion of the current state of the law, rulings, administrative approaches and economic theory. This third part of the day will be recorded on video with a view to the creation of a full discussion paper as a specific outcome of the day. This discussion paper will provide an overview of the discussion, analyse the issues from a legal and economics perspective and will make specific recommendations for reforms and strengthening of the law, rulings and administrative procedures. The video will be used confidentially by the authors (who will be ATAX staff) and it will be erased once the paper is written. The paper will be provided to delegates for feedback before it is distributed more widely. The paper will identify critical issues for tax administration – including the options available, agreements necessary between different tax administrations and national "tax equity" issues.

## **WORKSHOP PROGRAM**

**9.00 WELCOME Michael D'Ascenzo Second Commissioner of Taxation**

**9.05 CHAIR Prof Roger Layton Dean Faculty of Commerce & Economics UNSW**

**9.05 Intangibles - an Initial Mapping of Issues and Answers**

- The new economy
- Role of intangibles
- Methodology challenges
- Implementation issues
- International perspectives

**Speaker** Professor Roger Layton

**9.35 Just what ARE and what CAN BE Intangibles? Core Legal Issues**

- Who owns intangibles?
- Legal protection of intangibles
- Intangibles lacking legal protection
- How are intangibles used or traded internationally?
- ECommerce and Intangibles
- WTO rules and Intangibles

**Speaker** Denham Martin Principal Denham Martin & Associates Auckland NZ

**10.10am Intangibles and International Economic Activity**

- How do intangibles come into being
- How do intangibles develop
- How do you actually incorporate the intangibles into economic activity
- Where do the intangibles reside (eg a name such as "Intel")
- The array of economic factors, policies and pressure points at play

**Speaker** Phil Anderson Partner Arthur Andersen Sydney

**10.50 Coffee**

**11.05 Critical Analysis of Australian Law Relating to the Taxation of Intangibles**

- Legislation

- Case Law
- Rulings
- Administrative procedure
- Impact of overseas approaches eg US and UK transfer pricing rules, Failure of OECD model; What is "reasonable"?
- Pressure points and Directions

**Speaker** Andrew Fisher Partner Deloitte Touche Tohmatsu

#### **11.45 ATO Commentary and Response**

**Speaker** Jim Killaly Deputy Commissioner of Taxation

#### **12.05 Open Forum**

#### **12.40 Lunch**

**Chair** David Lewis Partner Ernst & Young Melbourne

#### **1.20 Case Study 1 Brand Names and Trademarks: Licence/Royalty payment**

Presentation and Discussion to confirm David Lightfoot Director PricewaterhouseCoopers

- amongst the many issues the case study will include discussion where intangible property is developed as part of a cross contribution arrangement

#### **2.20 Case Study 2 E-Economy and Technology associated with delivering the service to market technology based intangibles & knowledge based economy issue**

Presentation and Discussion David Scott Arthur Andersen & Co Sydney

#### **3.20 Coffee**

**Chair** Associate Professor Patrick Gallagher

#### **3.40 Analytical Focus on the Key Practical Issues**

Professor Bob Deutsch Director of ATAX

3.55 Panel discussion of the current state of the law, rulings, administrative approaches and economic theory.

- Panel will include all speakers, senior ATO officers and representative corporate advisers
- This third part of the day will be recorded with a view to the creation of a full discussion paper as a specific outcome of the day.

#### **5.00pm Concludes with cocktails until 7.00**

You may then like to join other delegates for in an informal dinner at a nearby restaurant. Please advise Patrick Gallagher if you would like to go for dinner so that a booking can be made.

#### **Conveners**

Associate Professor Patrick Gallagher ATAX UNSW

Professor Roger Layton Dean Faculty of Commerce & Economics UNSW

Mr Phil Anderson Partner Arthur Andersen & Co

Associate Professor Neil Warren ATAX UNSW

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## Attachment E GST Master Class

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Australian Taxation Studies Program (ATAX)

# 2nd Annual GST Master Class

Three Day Intensive Workshop

Wednesday 29 November to Friday 1 December 2000

Gordon's Bay Conference Centre  
ATAX UNSW Cliffbrook Campus  
45 Beach Street Coogee  
SYDNEY AUSTRALIA

A 3 day intensive "Master Class" for tax professionals who want to develop their GST skills. The focus of the Master Class will be an in-depth examination of those complex issues whose understanding is crucial to the successful operation of the GST.

However, the Master Class will do much more than simply introduce the participants to these complex GST issues. At all times, the Master Class will attempt to build on the provisions of the GST legislation and Rulings to draw direct implications for your business.

Most importantly, the Master Class will Case Study a number of selected sectors with a view to providing participants with a hands-on review of how the GST is and should be managed by a number of sectors. The issues raised by the Master Class are important for all GST advisers because knowledge of them is crucial to the provision of informed GST advice to businesses.

### **WEDNESDAY 29 NOVEMBER**

0830 Registration (Arrival Tea & Coffee)

0900 **OPENING ADDRESS & WELCOME**  
Associate Professor Neil Warren  
ATAX UNSW

### **SESSION 1: PRINCIPLES OF THE ANTS (GST) ACT 1999**

0915 **GST conceptual issues: an introduction**  
Jacqui McManus  
ATAX UNSW

- 1015 Morning Tea
- 1045 **Identifying and classifying supplies**  
Denham Martin  
Denham Martin & Associates Auckland
- 1145 **Current state of the GST rulings program**  
Lawrie Hill  
Law and Interpretation Australian Taxation Office

1245 Lunch

**SESSION 2: INTANGIBLES AND THE GST**

- 1400 **E-business and tax**  
David Scott  
Arthur Andersen
- 1445 **Case Study 1: Telecommunications**  
Industry representative (to be advised)

1530 Afternoon Tea

**SESSION 3: PROPERTY AND CONSTRUCTION**

- 1600 **Case Study 2: Property Leasing Company**  
Patrick Hunt  
KPMG
- 1645 **Case Study 3: Construction Company**  
Andrew Sommer  
Clayton Utz
- 1730 **Drinks overlooking Gordon's Bay**
- 1830 End of Day 1

**THURSDAY 30 NOVEMBER**

**SESSION 4: FINANCIAL SERVICES**

- 0900 **Financial Supplies and the GST**  
Amrit McIntyre  
Baker McKenzie
- 0945 **Case Study 4: GST and Cross Border Financing**  
Peter McMahon  
Blake Dawson Waldron
- 1030 Morning Tea
- 1100 **Case Study 5: Vehicle Leasing Company**  
Greg Hill  
Arthur Andersen
- 1145 **Case Study 6: Distribution of Financial Instruments**

Andrew Sommer  
Clayton Utz

1230 Lunch

**SESSION 5: LITIGATION AND GENERAL INSURANCE**

1330 **General Insurance and the GST**  
Heydon Miller  
PricewaterhouseCoopers

1415 **Case Study 7: General Insurance**  
Andries le Roux  
PricewaterhouseCoopers

1500 Afternoon Tea

1530 **Settlements, Judgements and the GST**  
Kevin O'Rourke  
PricewaterhouseCoopers

1615 **Case Study 8: Settlements & Judgements**  
Kevin O'Rourke  
PricewaterhouseCoopers

1700 **Drinks overlooking Gordon's Bay**

1800 **MASTER CLASS DINNER**  
**Special Guest Speaker**

2030 End of Day 2

**FRIDAY 1 DECEMBER**

**SESSION 6: CROSS BORDER ISSUES**

0900 **Cross Border Issues**  
Professor Bob Deutsch  
ATAX UNSW

0945 **Case Study 9: Cross Border Services**  
Rodger Muir  
Arthur Andersen

1030 Morning tea

1100 **Case Study 10: Sale of a Business**  
Michael Walpole  
ATAX UNSW

1145 **Case Study 11: Grouping - Joint Ventures/Branch Offices**  
Jacqui McManus  
ATAX UNSW

1230 Lunch

**SESSION 7: OPEN FORUM ON GST ADMINISTRATION  
AND COMPLIANCE**

1330      **The Business of GST, Differed GST and BAS (including Cashflow Impact)  
Partnerships, Trusts and GST  
GST Adjustments and Adjustment Notes**  
Bob Deutsch  
Neil Warren  
Michael Walpole  
Wouter Scholtz  
Jacqui McManus

1500      Afternoon Tea

**SESSION 8: PLENARY SESSION**

1530      **Panel Discussion**  
Consisting representatives from the ATO, the profession and academia

1700      **END OF GST MASTER CLASS**  
  
**Drinks overlooking Gordon's Bay**

*ATAX Convenor: Neil Warren*

## Attachment F

# GST 2000 – 12<sup>th</sup> Annual GST and Indirect Tax Weekend Workshop

# GST 2000

Twelfth Annual National GST & Indirect Tax Weekend Workshop  
Sheraton Noosa Queensland

6.00pm Thursday 13 to 8.00pm Saturday 15 April (and breakfast Sunday morning 16 April) 2000

This workshop has become established as Australia's leading professional forum on GST. With GST just a couple of months away, we will focus on aspects of GST which right now are causing hard work and conceptual difficulties for GST specialists. The GST legislation, GST rulings and cases and experience from other jurisdictions will be analysed in papers and in practical case studies.

It is expected that participants will have excellent core knowledge of GST and how it works. We want the contribution of as many expert minds as possible as we work through examples and case studies. Carefully written papers will back up short, sharp presentations which will be focussed on hard practical concerns in areas including: Supply; Pricing and the ACCC; Transition and Effective Business Planning; Property, Contracts and Transition; Financial Services, RITC and Apportionment; Insurance; ATO Administration Processes and Rulings; Cross Border Transactions; Grouping and decision processes for grouping. Please ensure that you bring a recent consolidated copy of the GST legislation with you.

Roderick Cordara QC of London is a key speaker. Roderick is widely regarded as being at the forefront of the profession in Europe and he holds a reputation as being an incisive and fascinating speaker on GST. Rick Matthews, in charge of GST in the ATO, together with his GST leadership team, will be present throughout the workshop and will provide important input on ATO processes, actions and rulings in this time of enormous change. Dr David Cousins, Commissioner of the Australian Competition and Consumer Commission will discuss the role of the ACCC in pricing.

The program also features prominent GST experts from the profession and the corporate sector including Jeffrey Nottle (Australia Post), George Nikolaou (Coles-Myer), Graeme Kennedy (Deloitte Touche Tohmatsu), Peter McMahon (Blake Dawson Waldron) and Kevin O'Rourke (Firmstone & Feil). A special feature this year is the inclusion of four of ATAX's specialist staff, aside from the convener. Associate Professor Neil Warren (prominent tax economist), Jacqui McManus and Cathy Spicer (both GST specialists with wide commercial and legal experience), and Wouter Scholtz, well known as a prominent specialist tax adviser in Sydney. The workshop is set to be a great success!

**DATE** Thursday 13 April 6.00pm to Saturday 15 April 8.00pm (and breakfast Sun 16 April)

**VENUE** The Sheraton Noosa Resort Hastings Street Noosa Heads Queensland

Members of professional bodies will claim approximately 14 CPD hours  
Thanks to the various practitioners and ATO people who helped put this program together.



**THURSDAY 13 APRIL**

6.00 – 8.00                      **Registration and Welcome**

**FRIDAY 14 APRIL**

8.30 – 9.00                      **Registration Noosa Ballroom Foyer**

09.00                              **FUNDAMENTAL CONCERNS FOR GST SPECIALISTS**

09.00                              **Chair and discussion – Practitioners’ Concerns in 2000**  
Associate Professor Patrick Gallagher ATAX UNSW

09.10                              **Supplies and Multiple Supplies – Issues and Cases**  
Roderick Cordara QC Lincoln’s Inn Fields London

9.55                                **What IS the Consideration? incl Non-monetary and Associates**  
Andrew Sommer Clayton Utz Sydney  
Jacqui McManus ATAX UNSW

10.30                              **Open Forum incl Clarifying Key Current Concerns**

10.50-11.10                      **COFFEE**

11.10                              **PRICING – MODELS AND RULE APPLICATION**

11.10                              **Chair**  
Graeme Kennedy Partner Deloitte Touche Tohmatsu Melbourne

11.15                              **Pricing Approaches and Complying with the ACCC Rules**  
Associate Professor Neil Warren ATAX UNSW

11.50                              **Pricing – Applying the Rules and Making the System Work**  
George Nikolaou GST Manager Coles-Myer Melbourne

12.20                              **Pricing – the ACCC Approach**  
Dr David Cousins  
Commissioner Australian Competition and Consumer Commission

12.50                              **Open Forum**  
1.15                              **LIGHT LUNCH THEN FREE UNTIL 2.50 TO SEE SOME QUEENSLAND SUNSHINE**

2.50                                **TRANSITION ISSUES and PROPERTY**

2.50                                **Chair**  
Kevin O’Rourke Partner Firmstone & Feil Sydney

2.55-3.25                        **Business Transition, Implementation and Planning**  
Jeffrey Nottle GST Manager Australia Post

3.25-4.05                        **Transition Issues – Including Rulings and Section 13**  
Kristina Kipper Director PricewaterhouseCoopers Melbourne

4.05-4.15                        **COFFEE (bring back into conference room)**

4.15-4.45                        **Property and Key Drafting Requirements**  
Cathy Spicer ATAX UNSW

- 4.45-5.20            **Property and Transition Case Study**  
Wouter Scholtz   ATAX   UNSW
- 5.20                 **Panel and Open Forum on Today's Issues**  
panel comprises speakers from throughout the day and key ATO  
personnel
- 5.50                 **CONCLUDE**
- 8.00                 **Pre-dinner drinks in the Piano Bar and on the Lillypond Terrace**
- 8.30                 **The Last GST-Free Supper**

### **Saturday 15 April**

- 09.00                 **WHERE WE'RE AT**
- 09.00                 **Chair**  
Tracey Mellick   Assistant Commissioner  
GST Law Design & Development   ATO
- 09.10                 **Financial Supplies, RITC and Apportionment**  
Peter McMahon   Partner   Blake Dawson Waldron   Sydney
- 09.55                 **Financial Supplies and Apportionment Strategies Open Forum**  
with Associate Professor Neil Warren   ATAX   UNSW
- 10.20                 **The New General Insurance Provisions**  
Associate Professor Patrick Gallagher   ATAX   UNSW
- 11.00                 **Open Forum**
- 11.20-11.40           **COFFEE**
- 11.40                 **THE AVALANCHE – INTERVIEW WITH THE ATO**
- 11.40                 **Chair**  
Jacqui McManus   ATAX   UNSW
- 11.45                 **GST & BAS – Key ATO Issues in April 2000**  
Rick Matthews   Deputy Commissioner GST   Australian Taxation Office
- 12.10                 **Structured Interview with Key ATO GST Personnel**  
incl Rick Matthews, Tom Meredith Tracey Mellick,  
Bruce Quigley, Barrie Russell
- 12.55                 **LIGHT LUNCH THEN FREE UNTIL 3.00**
- 3.00                 **COMPLEX GST DECISIONS AND COMPLEX GST LAW**
- Chair**  
Roderick Cordara QC   Lincoln's Inn Fields   London

- 3.05                    **International Aspects of GST**  
                          “connected with Australia”...exports...imports services  
                          Case Study  
                          Wouter Scholtz ATAX UNSW
- 4.25-4.40            **COFFEE (BRING BACK TO CONFERENCE ROOM)**
- 4.40                    **METHODOLOGY CASE STUDY Groups, JVs & Branches**  
                          Steve Howlin and Damian Welshe  
                          Senior Tax Managers PricewaterhouseCoopers Brisbane
- 5.20                    **Panel and Open Forum on Today’s Issues**  
                          panel comprises speakers from throughout the day and  
                          key ATO personnel
- 5.50                    **CONCLUDING COMMENTS & PLANS FOR 2001**  
                          Associate Professor Patrick Gallagher ATAX UNSW

**ATAX Convener: *Patrick Gallagher***

## Attachment G Potsdam GST 2000 – Australian Law and European Experience



# UNSW



### GST 2000 AUSTRALIAN LAW and EUROPEAN EXPERIENCE

ATAX UNSW Residential Conference in conjunction with the Australia Centre in Potsdam Germany  
Hotel Voltaire Potsdam Berlin Germany 6pm Sunday 9 January to 1pm Friday 14 January 2000  
SPONSORED BY BLAKE DAWSON WALDRON [www.bdw.com.au](http://www.bdw.com.au)

**CONTENT OVERVIEW** This intensive high-level conference and peak GST/VAT discussion group explores important aspects of Australia's GST in light of European VAT experience. Delegates will obtain knowledge of, and insight into, the international operation of GST and VAT as well as being involved in detailed analysis of VAT and GST law. There will be presentations, group discussion, case studies and exploration of litigation in the EU. Australian GST Rulings will be discussed in detail and Australia's unique approach to financial transactions and apportionment will receive thorough examination. Australia's rapidly growing trade with Europe and the surge in electronic commerce demands we also consider the impact of European VAT laws and Australian GST laws on international trade and e-trade. This international conference concludes with focus on global tax reform in general.

**PROGRAM & SPEAKERS** Expert speakers will provide analytical introduction to topics and/or will lead full-group discussion in conjunction with the Chair. The program provides up-to-the-minute coverage. The program has been developed in conjunction with Australian and European experts in GST and VAT. Key participants include Justice D Graham Hill of the Federal Court of Australia; Roderick Cordara QC (London); Professor Sijbren Cnossen, Erasmus University (Holland); Peter McMahon, Blake Dawson Waldron, Sydney; René van der Paardt, Loyens & Loeff, Rotterdam. Convener is Patrick Gallagher. Thanks also to Professor Hans-Georg Petersen, German Director of the Australia Centre and his staff.

**The Australia Centre** is located at The University of Potsdam (near Berlin). It is funded by the German and Australian Governments and by major Australian universities – University of Adelaide, University of Canberra, Monash University, Australian National University, University of Sydney & The University of New South Wales. The Centre welcomes Australian and German visitors from business, government and academic organisations.

## PROGRAM

### SUNDAY 9 JANUARY

- |      |   |
|------|---|
| 1800 | Cocktail Reception and Welcome<br>The Australia Centre Potsdam (3 minute walk from Hotel Voltaire)<br>Professor Hans-Georg Petersen German Director Australia Centre<br>Associate Professor Patrick Gallagher ATAX UNSW Conference Convener |
| 2000 | Free – to take dinner in Potsdam – we will suggest some restaurants   |

**MONDAY 10 JANUARY**

- CHAIR Justice D Graham Hill Federal Court of Australia
- 0915 to 1100  
session 1 Global Trends and Issues in VAT – including the EU Sixth (VAT) Directive  
Professor Sijbren Cnossen Erasmus University The Hague
- 1100 to 1120 Morning Coffee
- 1120 to 1240  
session 2 Setting the Scene: Australia's GST – Key Issues for Business – what is the O/S Wisdom?  
Group discussion – discussion leader Associate Professor Patrick Gallagher UNSW
- 1240 Lunch
- 1330  
session 3 Walking Tour – Potsdam City & Palace Sans Souci  
Hosts Siobhan Groetl and Rico Janke
- 1530 to 1545 Afternoon Tea (accompanying persons are also invited)
- 1530 to 1700  
session 4 Some Key Australian GST Issues Farms Food Special Rules The EU Answers?  
Bev Jordan New South Wales Farmers Federation  
Michael Walpole ATAX UNSW
- 1700 Evening Free

**TUESDAY 11 JANUARY**

- CHAIR Bill Cannon Blake Dawson Waldron Sydney
- 0845 to 1015  
session 5 Taxation of Real Property under VAT and GST  
Professor Sijbren Cnossen Erasmus University The Hague  
session 6 Australian commentary by Patrick Gallagher  
Australian Property background paper for this conference by Cathy Spicer of ATAX
- 1015 to 1040 Morning Coffee
- 1040 to 1210  
session 7 Taxation of Financial Supplies in Australia – Key Rules and Difficulties  
Amrit MacIntyre Baker & McKenzie Sydney
- 1210 to 1300 Lunch
- 1300 to 1400 Free
- 1400 to 1530  
session 8 Taxation of Financial Supplies under GST – Securitisation and Case Study  
Peter McMahon Blake Dawson Waldron Sydney
- 1530 to 1600 Afternoon Tea (accompanying persons are also invited)
- 1600 to 1730  
session 9 The Avalanche – Australian GST Rulings and Continuing Legislation Fixes  
Michael Blissenden ATAX UNSW  
Patricia Solly GST Rulings Unit Australian Taxation Office Brisbane  
Lyn Staples GST Rulings Unit Australian Taxation Office
- 1730 Evening Free

**WEDNESDAY 12 JANUARY**

- 0830 to 1100 Development in the Eastern Part of Germany. Bus Tour to:

- session 10 Brandenburg State Development Corporation & Brandenburg Government Potsdam  
Host Germanus Pause Chief Exec Brandenburg State Develop't Corporation
- 1100 to 1530 Tax & Institutional Research Tour to  
session 11 The Reichstag, the Finanzministerium (German Ministry of Finance)  
and the Australian Embassy  
HOST Professor Hans-Georg Petersen  
assisted by Mr Rico Janke and Ms Siobhan Groetl
- 1530 to 1545 Afternoon Coffee
- 1545 to 1745 CHAIR Gina Lazanas Firmstone & Feil Sydney  
International Transactions and GST & VAT – two views for discussion
- session 12 René van der Paardt Loyens & Loeff Rotterdam  
session 13 Justice Graham Hill Federal Court of Australia
- 1745 Evening Free to enjoy the small restaurants of Potsdam

**THURSDAY 13 JANUARY**

- CHAIR Patrick Gallagher ATAX UNSW
- 0845 to 1015 The Sixth (VAT) Directive and the Key Legal Issues under VAT in Europe  
session 14 Roderick Cordara QC London
- 1015 to 1040 Morning Coffee
- 1040 to 1210 Structural Problems with VAT in the EU  
session 15 Discussion leader Professor Bernd Genser The University of Konstanz
- 1210 Lunch
- 1300 Free
- 1400 CASE ANALYSIS and Discussion – VAT Litigation  
session 16 Roderick Cordara QC London
- 1530 to 1600 Afternoon Tea (accompanying persons are also invited)
- 1600 Electronic Commerce and VAT/GST – Cases and Specific Legislation  
session 17 René van der Paardt Loyens & Loeff Rotterdam  
Marc Bergman Loyens & Loeff Rotterdam
- 1730 Free
- 1930 Blake Dawson Waldron Closing Dinner at the “Fliegender Holländer Restaurant”  
session 18 Germanus Pause Chief Executive Brandenburg State Development Corporation  
Vote of Thanks Bill Cannon Blake Dawson Waldron Sydney  
(Extra cost for accompanying persons is 90DM – book with & pay Diane Gallagher)

**FRIDAY 14 JANUARY**

- CHAIR Justice D Graham Hill Federal Court of Australia
- 0845 to 1015 GST & Professional Practice – Principles & Case Study  
session 19 Open forum led by Ken Allen Allen & Co Kalgoorlie  
and Heydon Miller PricewaterhouseCoopers Sydney

- 1015 to 1040 Morning Coffee
- 1040 to 1210 TAX REFORM OF ALL KINDS The Global Tax Reform Avalanche 3 Jurisdictions:  
DISCUSSION LEADERS:
- session 20 Germany Professor Hans-Georg Petersen The University of Potsdam  
session 21 Australia Michael Walpole ATAX UNSW  
session 22 China Patrick Gallagher ATAX UNSW
- 1210 Lunch & Farewell
- 1310 Concludes

**ATAX Convener: *Patrick Gallagher***