ATAX Research Annual Report
2000

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<td>Attachment D  Intangibles Workshop</td>
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<td>Attachment F  GST 2000 – 12th Annual GST and Indirect Tax Weekend Workshop</td>
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<td>Attachment G  Potsdam GST 2000 – Australian Law and European Experience</td>
<td>44</td>
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www.atax.unsw.edu.au
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

Associate Professor Neil Warren
Convenor, ATAX Research Committee
Email: 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.

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

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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.


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, Committee

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, Business Coalition for Tax Reform, Melbourne, 1998 to present
Warren, N.  Co-editor, GST and Indirect Taxes Monthly, Prospect Publishing
Warren, N.  Research Director, 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.
InternationalVisiting 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 4th 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.


Australian Taxation Office Technical Skilling, 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

Walpole, P., Taxation Institute representation to the House of Representatives

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

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

2nd 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.
Books - Authored other


Books - Revisions / New Editions


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 | Australian Tax Practice | Pyrmont | 10353208


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
<table>
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<th>Category</th>
<th>All Authors</th>
<th>Title</th>
<th>Year</th>
<th>Parent Document Name</th>
<th>Publisher</th>
<th>Place of Publication</th>
<th>Journal Volume/ date of Publn</th>
<th>Start Page</th>
<th>End Page</th>
<th>ISBN/ISSN</th>
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<tr>
<td>C1</td>
<td>Evans C</td>
<td>Curing Affluenza? A Critique of Recent Changes to the Taxation of Capital Gains in Australia</td>
<td>2000</td>
<td>UNSW Law Journal</td>
<td>Faculty of Law, UNSW</td>
<td>Sydney</td>
<td>23 Oct</td>
<td>299</td>
<td>308</td>
<td>03130096</td>
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<tr>
<td>C1</td>
<td>Fong, C &amp; Hutchinson, T</td>
<td>Evaluating Australian legal research guides on the Internet</td>
<td>2000</td>
<td>UTS Law Review</td>
<td>Faculty of Law, University of Technology, Sydney</td>
<td>Sydney</td>
<td>2</td>
<td>47</td>
<td>87</td>
<td>187588445X</td>
</tr>
<tr>
<td>C1</td>
<td>Greenbaum A</td>
<td>The Canadian GST treatment of financial services - what lessons are there for Australia?</td>
<td>2000</td>
<td>Revenue Law Journal</td>
<td>Bond University</td>
<td>Gold Coast</td>
<td>10</td>
<td>24</td>
<td>40</td>
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<tr>
<td>C1</td>
<td>Tran-Nam B</td>
<td>Tax Reform and Tax Simplicity: A New and 'Simpler' Tax System?</td>
<td>2000</td>
<td>UNSW Law Journal</td>
<td>Faculty of Law, UNSW</td>
<td>Sydney</td>
<td>23</td>
<td>241</td>
<td>251</td>
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**Journal Articles - Other contribution to scholarly, peer reviewed journal**

<table>
<thead>
<tr>
<th>Category</th>
<th>All Authors</th>
<th>Title</th>
<th>Year</th>
<th>Parent Document Name</th>
<th>Publisher</th>
<th>Place of Publication</th>
<th>Journal Volume/ date of Publn</th>
<th>Start Page</th>
<th>End Page</th>
<th>ISBN/ISSN</th>
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<td>All Authors</td>
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<td>Year</td>
<td>Parent Document Name</td>
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<td>Journal Volume/ date of Publn</td>
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<td>ISBN/ISSN</td>
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<tr>
<td>C3</td>
<td>Deutsch R</td>
<td>The New Tax System - its practical operation</td>
<td>2000</td>
<td>Investment and Taxation Bulletin</td>
<td>Prospect Media Pty Ltd</td>
<td>St Leonards</td>
<td>4 (2)</td>
<td>17</td>
<td>24</td>
<td>13268503</td>
</tr>
<tr>
<td>C3</td>
<td>Deutsch R</td>
<td>Solutions to BAS exercise - Jim and Eloise Sparkling Whitegoods Inc</td>
<td>2000</td>
<td>Investment and Taxation Bulletin</td>
<td>Prospect Media Pty Ltd</td>
<td>St Leonards</td>
<td>4 (5)</td>
<td>53</td>
<td>56</td>
<td>13268503</td>
</tr>
<tr>
<td>C3</td>
<td>Deutsch R</td>
<td>Changes to Part IVA - schemes to reduce income tax</td>
<td>2000</td>
<td>Investment and Taxation Bulletin</td>
<td>Prospect Media Pty Ltd</td>
<td>St Leonards</td>
<td>4 (10)</td>
<td>104</td>
<td>108</td>
<td>13268503</td>
</tr>
<tr>
<td>C3</td>
<td>Deutsch R &amp; Blissenden M</td>
<td>In your will - knowing what assets you own</td>
<td>2000</td>
<td>Investment and Taxation Bulletin</td>
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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

### Conference Publications - Full written paper - not refereed

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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 E  2nd GST Masterclass 2000
- Attachment E  GST 2000

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


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


Evans C, “The CGT Implications of Ralph”, Blue Level seminar for Taxation Institute of Australia (Queensland Division), Brisbane, 15 February 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 1 12 Gormley, W Australasian Tax Teachers Association 12th Annual Conference Caulfield; 3-5 February 2000

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


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, 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.


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

-19-


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


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


**Printed Media**


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

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**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).
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<td>ATAX0009/0109 The Law of Companies, Trusts and partnerships</td>
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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

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

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 or Associate Professor Chris Evans on +61 2 9385 9365 or email c.evans@unsw.edu.au
Attachment B  Compliance Cost Symposium

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
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
Attachment C  Conference on Tax Administration

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, practitioneres 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 Southhampton  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

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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*
Attachment D  Intangibles Workshop

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 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
Attachment E  GST Master Class

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 – 12th Annual GST and Indirect Tax Weekend Workshop

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

<table>
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<tr>
<th>Time</th>
<th>Session</th>
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| 8.30  | 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 | 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  | Business Transition, Implementation and Planning                                                      | Jeffrey Nottle  
GST Manager  
Australia Post                  |
| 3.25  | Transition Issues – Including Rulings and Section 13                                                  | Kristina Kipper  
Director  
PricewaterhouseCoopers  
Melbourne                     |
| 4.05  | COFFEE (bring back into conference room)                                                              |                                                                             |
| 4.15  | 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

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

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
The Australia Centre  Potsdam  (3 minute walk from Hotel Voltaire)
Professor Hans-Georg Petersen  German Director  Australia Centre
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 Global Trends and Issues in VAT – including the EU Sixth (VAT) Directive
session 1 Professor Sijbren Cnossen Erasmus University  The Hague

1100 to 1120 Morning Coffee

1120 to 1240 Setting the Scene: Australia’s GST – Key Issues for Business – what is the O/S Wisdom?
session 2 Group discussion – discussion leader Associate Professor Patrick Gallagher  UNSW

1240 Lunch

1330 Walking Tour – Potsdam City & Palace Sans Souci
session 3 Hosts Siobhan Groetl and Rico Janke

1530 to 1545 Afternoon Tea (accompanying persons are also invited)

1530 to 1700 Some Key Australian GST Issues   Farms   Food   Special Rules   The EU Answers?
session 4 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 Taxation of Real Property under VAT and GST
session 5 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 Taxation of Financial Supplies in Australia – Key Rules and Difficulties
session 7 Amrit MacIntyre  Baker & McKenzie  Sydney

1210 to 1300 Lunch

1300 to 1530 Taxation of Financial Supplies under GST – Securitisation and Case Study
session 8 Peter McMahon  Blake Dawson Waldron  Sydney

1530 to 1600 Afternoon Tea (accompanying persons are also invited)

1600 to 1730 The Avalanche – Australian GST Rulings and Continuing Legislation Fixes
session 9 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**