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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, whose tax teaching and research skills are highly respected both domestically and internationally.

This report details the research activities of Atax staff members during 2002.

What is clear from this report is the breadth, depth and quality of the research output of Atax staff members. Activities as diverse as organising high quality conferences, editing highly regarded publications, developing professional training programs, and undertaking contracted research, complement the traditional academic research and scholarly output required of Atax and its staff members.

Atax staff members hold numerous editorial positions in a range of professional journals, and also act as referees for individual contributions. They are often called upon to be expert witnesses at government inquiries and to prepare government reports; invited to be members of various government committees, and are sought after as speakers by the professions. In the past year, a staff member was called upon to chair a government review.

The high public standing of Atax staff members is also reflected in the many requests from the media for expert comment on controversial tax issues.

This report clearly reflects Atax’s reputation as an academic tax research institution of the highest standing and its success in making a significant ongoing contribution to tax policy and tax technical discussion both in Australia and internationally.

Associate Professor Chris Evans
Director Atax
Email: cc.evans@unsw.edu.au

Associate Professor Neil Warren
Associate Director (Research)
Email: n.warren@unsw.edu.au
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 over 1300 students undertaking its undergraduate and postgraduate flexible education programs, Atax is a leader in tax education in Australia. This is due to the dedication and high calibre of its 16 full-time academic, the 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

Atax focuses on a number of strategies designed to achieve the Atax research mission and further promote its highly regarded academic prowess. These are:
• Build a strong research culture in Atax;
• Encourage publication of high quality research 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 designed to attract leading international tax experts in order to promote linkages with other world renowned 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 consultancy funding for 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 are 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 2002 that contribute to achieving the above strategies. Atax’s research success is evident in this report, testament to significant contribution Atax staff make to the tax literature both nationally and internationally.

**Atax research profile continues to expand**

The first Atax Research Annual Report was published in 1999. Contrasting DEST research performance of Atax staff in 2002 with that in previous years in the table below shows a consistent increase in the total number of book chapters, edited books and refereed articles in scholarly journals. The all important DEST categories also increased in 2002 which is a true test of the calibre of Atax staff and their contribution to increasing the stock of tax related knowledge.

<table>
<thead>
<tr>
<th>DEST Qualifying Publications</th>
<th>1999</th>
<th>2000</th>
<th>2001</th>
<th>2002</th>
<th>DEST Weights</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1 Book, Authored Research DEST</td>
<td>2.0</td>
<td>1.0</td>
<td></td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>B1 Book Chapter (DEST)</td>
<td></td>
<td>6.0</td>
<td>1.5</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>C1 Refereed Journal Article</td>
<td>5.5</td>
<td>9.5</td>
<td>3.0</td>
<td>8.2</td>
<td>1</td>
</tr>
<tr>
<td>E1 Refereed Conference Paper (DEST)</td>
<td></td>
<td>2.0</td>
<td></td>
<td></td>
<td>1</td>
</tr>
<tr>
<td><strong>Total DEST Qualifying publications</strong></td>
<td><strong>7.5</strong></td>
<td><strong>9.5</strong></td>
<td><strong>10.0</strong></td>
<td><strong>11.7</strong></td>
<td></td>
</tr>
<tr>
<td>Total DEST Qualifying weighted publications</td>
<td>15.5</td>
<td>9.5</td>
<td>14.0</td>
<td>11.7</td>
<td></td>
</tr>
<tr>
<td>Total Publications/Presentations</td>
<td>73.3</td>
<td>80.3</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

While the table above is interesting, it is only part of the story. As this years and previous Atax Research Annual Reports have highlighted, staff publish many
publications which are not DEST qualifying. For example, in 2001, the publications count for Atax staff (without weighting) was some 73.3. In 2002, the preliminary figure is 80.3. This implies that on average, Atax staff published or presented 5 papers per staff member in 2002.

Atax staff also continued to contribute to conference programs organised by Atax and by other organisations. The demand for presentations by Atax staff continued to be strong, reflecting their high professional and public standing.

The following sections will highlight in more detail just how significant the contribution of Atax staff were to the discussion of taxation issues during 2002, beginning with a special features on Atax staff involvement in building links to institutions in Asia concerned with tax reform issues.

**Special Feature: Atax embraces the region**

While there were many research related highlights in 2002, the most important was the broad engagement by Atax staff with tax researchers and tax practitioners in a number of Asian countries. In this special feature, we showcase these developments and the considerable benefit this interchange brings to Atax, UNSW and the Australian community.

2002 saw Atax academics involved in significant amounts of Asia orientated research. This built on inroads made in earlier years and looks set to continue with major projects planned or underway in 2003. Most notably, a major AusAID-funded project aiming to build Thailand’s international tax judicial capacity. Several major projects occurred during 2002:

Atax academics finalized their four-year collaboration with the Institute of Finance and Trade Economics of the Chinese Academy of Social Sciences (CASS) during 2002. The project, entitled Tax System Reform in Australia and China, had as its principal aim the identification of taxation problems in China and Australia and the proposal of solutions that build tax synergies to enhance economic ties between the two countries. The joint project received seed funding of more than $195,000 from AusAID over the period 1999-2002.

2002 Atax academic team members included Dr. Binh Tran Nam, Associate Professor Patrick Gallagher, Professor Yuri Grbich, Jacqui McManus, Shirley Carlon and Nolan Sharkey. Notably, Australian Federal Court Judge Graham Hill also
participated at Atax’s request. Project activities included collaborative research and writing in both Beijing and Sydney and concluded with a Conference held in Beijing in September. At the conference Dr. Tran Nam, Justice Hill, Professor Grbich, Ms. Carlon and Mr. Sharkey all presented papers on comparative aspects of the Chinese and Australian taxation systems. Dr. Tran Nam is currently collating the conference papers with a view to publishing them in book form.

In April 2002, Atax commenced a major project designed to build the functional-capacity of China’s Budget Affairs Commission (BAC). The BAC is the body that provides technical advice and assessment to China’s parliament (the National Peoples’ Congress or NPC) on taxation laws, policies and measures. As such, the role of the BAC in China’s fiscal success cannot be overstated. The one-year, AusAID-funded project brought together a team including Atax academics Professor Grbich, Nolan Sharkey and Dr. Tran Nam as well as Ernst & Young partner Richard Snowden and NSW Treasury official Russell Agnew. The project comprised of three stages, two in Beijing and one in Australia. Both Beijing stages included major conferences at which all the Atax academics presented papers alongside Senior Chinese officials and scholars. In Australia, a selected team of BAC officials was given a tour of Federal and NSW State Parliaments, Treasuries and Tax Offices. During these tours Atax academics as well as relevant Australian officials including Members of Parliament and noted former Commissioner of Taxation, Trevor Boucher provided seminar-sessions.

Atax Senior Lecturer, Gordon Mackenzie, participated in another major AusAID-funded project that advised senior officers of the Chinese Government on how to regulate privately financed infrastructure. He was part of a team of three people, the others being Associate Professor Robyn Stonecash from the AGSM and Mr. Peter Bannister from NSW Treasury. Chinese participants included senior officials from Beijing as well as senior officials from four of the provinces in China.

Atax’s Asia related activities during 2002 extended beyond China to embrace neighbouring Vietnam. As part of his ongoing research interest in Vietnam, Dr Tran-Nam assisted in organising and presented a paper to an international conference entitled Vietnam’s Current Economic Policy Issues: Challenges of Integration held in Ho Chi Minh City on May 27, 2002. This conference was sponsored by the International Monetary Fund in Asia. Dr Tran-Nam is a joint editor of a book (in Vietnamese) by the same name, which was published jointly by the Publishing House of Ho Chi Minh City, the Saigon Economic Times Group and VAPEC in 2002. This conference is the second in a series of conferences, which represent the first attempt to bring overseas and domestic Vietnamese economists together in a single forum to exchange ideas and discuss economic policies of
national importance. A book arising from the first conference (held in Hanoi in 2001), coedited by Dr Tran-Nam, was published by Routledge under the title “The Vietnamese Economy: Awakening the Dormant Dragon”. As a result of these activities, Dr Tran-Nam was consulted by the Chairman of the Economic Advisory Group of the Prime Minister on Vietnam’s tax policy issues.

The addition of Nolan Sharkey to Atax’s academic staff in 2002 further strengthens its involvement in Asia related activities. One of Nolan’s primary research areas is China’s tax system and its relationship with Australia and the region. In addition to participating in the BAC and CASS projects, Nolan is working on his PhD thesis in the area and was involved in several other China related academic activities. These included presenting a paper at the inaugural UNSW Centre for Chinese Studies Conference in December and an article in the Australia China Business Council journal – China Connections. 2003 shall see a further consolidation of his China activities with work on a new China focused taxation course and further training of Chinese officials already in progress.
**Academic Staff and Research Interests**

Atax research is underpinned by the 16 full time academic staff. Their research interests cover the field of Taxation Law, from state taxes to international trends. Below is a summary of the research fields of Atax staff.

<table>
<thead>
<tr>
<th>Staff Member</th>
<th>Position</th>
<th>Areas of interest</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shirley Carlon</td>
<td>Lecturer</td>
<td>➢ Agency theory</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ Accounting policy choice</td>
</tr>
<tr>
<td>Maurice Cashmere</td>
<td>Senior Lecturer</td>
<td>➢ Corporate Finance</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ Commercial Law</td>
</tr>
<tr>
<td>Bob Deutsch</td>
<td>Professor</td>
<td>➢ International Taxation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ Superannuation</td>
</tr>
<tr>
<td>Chris Evans</td>
<td>Associate Professor and Director</td>
<td>➢ Capital and wealth taxation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ Tax policy and administration issues that surround compliance and compliance costs</td>
</tr>
<tr>
<td>Rodney Fisher</td>
<td>Senior Lecturer</td>
<td>➢ Tax administration</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ Tax litigation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ Taxation of companies</td>
</tr>
<tr>
<td>Dr Yuri Grbich</td>
<td>Professor</td>
<td>➢ Tax avoidance</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ Trusts and taxation of trusts</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ Tax law reform</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ Institutional aspects of tax</td>
</tr>
<tr>
<td>Gordon Mackenzie</td>
<td>Senior Lecturer</td>
<td>➢ Superannuation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ International taxation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ Securities law</td>
</tr>
<tr>
<td>Jacqui McManus</td>
<td>Senior Lecturer</td>
<td>➢ GST</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ International taxation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ Tax compliance costs</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ Fringe benefits tax</td>
</tr>
<tr>
<td>Shirley Murphy</td>
<td>Lecturer</td>
<td>➢ Superannuation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ Employee remuneration</td>
</tr>
<tr>
<td>Staff Member</td>
<td>Position</td>
<td>Areas of interest</td>
</tr>
<tr>
<td>------------------------</td>
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<td>----------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Garry Payne</td>
<td>Senior Lecturer</td>
<td>➢ Income tax (corporate tax, trusts, property transactions, primary production)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ CGT</td>
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<tr>
<td></td>
<td></td>
<td>➢ GST</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ Superannuation</td>
</tr>
<tr>
<td>John Raneri</td>
<td>Senior Lecturer</td>
<td>➢ Taxation planning</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ Trusts and partnerships</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ Stamp duty</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ GST</td>
</tr>
<tr>
<td>Nolan Sharkey</td>
<td>Lecturer</td>
<td>➢ International tax</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ Taxation in China, Hong Kong and Singapore</td>
</tr>
<tr>
<td>Dr Binh Tran-Nam</td>
<td>Senior Lecturer</td>
<td>➢ Applied household demand</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ International trade</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ Models of overlapping generations</td>
</tr>
<tr>
<td>Matthew Wallace</td>
<td>Senior Lecturer</td>
<td>➢ Corporate and Commercial Law</td>
</tr>
<tr>
<td>Michael Walpole</td>
<td>Associate Professor and Associate</td>
<td>➢ Taxation of trusts</td>
</tr>
<tr>
<td></td>
<td>Director (Teaching)</td>
<td>➢ Stamp duty</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ Tax implications of dealings in goodwill</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ Taxation compliance costs</td>
</tr>
<tr>
<td>Dr Neil Warren</td>
<td>Associate Professor and Associate</td>
<td>➢ Public sector economics</td>
</tr>
<tr>
<td></td>
<td>Director (Research)</td>
<td>➢ Taxation policy and distributional issues</td>
</tr>
<tr>
<td></td>
<td></td>
<td>➢ Fiscal federalism and grant allocation</td>
</tr>
</tbody>
</table>
Awards and Honours

Chris Evans  CPA Australia Frank Bourke Scholarship
Michael Walpole  UNSW First Year Experience Teaching Award.

Professional Membership and Government Bodies

Robert Deutsch  Member ATO  Part IVA Rulings Panel
Member ATO  Public Rulings Panel
Chris Evans  ATO National Tax Liaison Group: CGT Sub-Committee
Board of Taxation: Tax Value Method Working Group
CPA Australia National CGT Committee
CPA Australia Tax Centre of Excellence
Colin Fong  Editor, ATTA News
International Citator and Research Guide Project Advisory Board, expert and member
Jacqui McManus  Secretary, Australian Tax Teacher’s Association
Matthew Wallace  Fellow of Tax Institute of Australia
Member of Law Society of New South Wales
Michael Walpole  Vice President – Australasian Tax Teachers Association
Research Director, Australian Tax Research Foundation
Member, Small Business Consultative Committee, Commonwealth Department of Industry, Tourism and Resources
Tax Advisor, Business Coalition for Tax Reform

Atax Fellowship Program

The successful applicant for 2002 was Professor Bev Dahlby, from the University of Alberta, Canada. While at Atax, Prof. Dahlby conducted research into
Globalisation and the Future of Corporate Income Taxation. He also presented a staff seminar on the same topic, and this paper is available as Paper Nine of the Atax Discussion Paper Series. In addition to the interaction with staff while at Atax, Professor Dahlby has continued his association in 2003, co-authoring a number of articles with Associate Professor Dr Neil Warren.

The growing success of the Fellowship Program has attracted strong interest in 2003, with two successful recipients being named:

Judith Freedman Dr Stewart Karlinsky
KPMG Professor of Taxation Law Professor of Taxation and Graduate Tax
University of Oxford Director

San Jose State University

**PhD Program**

2002 was a landmark year for the PhD program. The University introduced a dedicated PhD in Taxation Studies, clear evidence of the research credibility of Atax. In addition, 2002 saw Margaret McKerchar submit her Doctorial Thesis, with the degree to be conferred in May 2003. Atax staff congratulate Margaret on her achievement.

**2002 PhD Students**

Chris Evans (Atax) An evaluation of the impact of aspects of capital gains tax design on the burden of compliance costs of taxpayers
Margaret McKerchar The effect of rewriting the income tax laws upon compliance levels in Australia
Campbell Rankine The costs and burdens imposed by the Australian tax system on small investors
Katherine Ritchie New Zealand small business taxation compliance costs: definition and measurement
Nolan Sharkey (Atax) International tax laws, double taxation treaties and the Australia China interrelationship
Michael Walpole (Atax) Taxation of intangibles
**Postgraduate Research Degree Supervisor**

Chris Evans  PhD: Katherine Ritchie: ‘New Zealand small business taxation compliance costs: definition and measurement.’

PhD: Margaret McKerchar: ‘The impact of complexity upon unintentional non-compliance for Australian personal income taxpayers.’

Bob Deutsch  PhD: Michael Walpole: ‘Taxation of intangibles’

Yuri Grbich  PhD: Chris Evans: ‘An evaluation of the impact of aspects of capital gains tax design on the burden of compliance costs of taxpayers’

PhD: Nolan Sharkey: ‘International tax laws, double taxation treaties and the Australia-China interrelationship’

**Postgraduate Research Thesis Marker**

Continuing the reputation as a leader in the tax field, Atax academics are often selected as external examiners for PhD Theses. In 2002, both Chris Evans and Binh Tran-Nam participated as external examiners.

**Research Program Funding**

**Binh Tran-Nam and John Glover (Monash University)**  
Assessing effects of Ralph tax reforms on small business  
ARC SPIRT Grant

**Binh Tran-Nam**  
Access to and operating costs of tax dispute resolution in Australia  
UNSW University Research Support Grant, Faculty of Law.

**Chris Evans**  
Evaluating the compliance costs and benefits of the Tax Value Method  
Board of Taxation Commissioned Research  
Report published May 2002

**Chris Evans**  
An evaluation of the impact of aspects of CGT design on the operating costs of the tax system  
CPA Australia Frank Bourke Scholarship
**Atax**

Research Annual Report 2002

**Michael Walpole and Jacqui McManus**
The expectations gap between tax administrators and tax practitioners in GST
UNSW University Research Support Grant, Faculty of Law.

**Special Projects, Commissioned Research**

<table>
<thead>
<tr>
<th>Staff member</th>
<th>Research Commissioned</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chris Evans</td>
<td>Board of Taxation: Evaluating the compliance costs and benefits of the Tax Value Method.</td>
</tr>
<tr>
<td></td>
<td>Report published May 2002</td>
</tr>
<tr>
<td>Binh Tran-Nam</td>
<td>Building Capacity for the Legislative Review of Tax Laws (Stage One), AusAID, (technical consultant).</td>
</tr>
<tr>
<td></td>
<td>Evaluating the compliance costs of the Tax Value Method, Board of Taxation, (technical consultant).</td>
</tr>
<tr>
<td></td>
<td>Tax System Reform in China and Australia: Third Millennium Tax Reconstruction, Australia-China Institutional Links Program (ACIL), jointly with the Institute of Finance and Trade Economics within the Chinese Academy of Social Sciences (Australian team leader).</td>
</tr>
</tbody>
</table>

**International Consulting Program**

Continued success of the International Consulting Program highlights the international reputation of Atax. Building upon earlier work in Vanuatu, Tonga and China, Atax received funding from AusAID in 2002 to participate in the review of the Chinese tax system by their Budget Affairs Commission. Professor Yuri Grbich, Dr Binh Tran-Nam, Nolan Sharkey were involved in the consultation process, which gave them the unique opportunity to shape tax policy that will affect over 1 billion people.
Journal Affiliations

Member of Editorial Board of Journal
Chris Evans  Legal Issues in Business (Curtin University refereed journal)

Referee of Journal Article
Jacqui McManus  Australian Tax Forum
Binh Tran-Nam  Journal of Economics (Zeitschrift Fr Nationalkonomie)
Michael Walpole  Australian Federal Law Tax Forum
Neil Warren  Australian Economic Review

Publications.

Books


Leow L, Murphy S, Australian Master Superannuation Guide (Sydney: CCH Australia, 2002).


Woellner R, Barkoczy S, **Murphy S, Evans C**, Australian Taxation Law 2003 (Sydney: CCH, 13\textsuperscript{th} ed, 2002).

Book Chapters


**Payne G**, Personal services income (Sydney: TimeBase, 2002).

**Payne G**, Personal services business (Sydney: TimeBase, 2002).

Pham CD, **Tran-Nam B**, Vu QV, Summary and Introduction (Ho Chi Minh City: Saigon Economic Times, Ho Chi Minh Publishing House and VAPEC, 2002).


Journal Articles (Refereed)


Journal Article (Other)


Fong C, ‘Dot com lawyer or luddite?’, (2002) 1 Law Practice Management Newsletter (4) at 40-42.


Conference Papers


Woellner R, Coleman C, McKerchar M,


Seminars or Conferences

As part of the research process, Atax staff were involved in organising a number of professional and academic conferences. The tables below outlines the conferences or seminars organised by Atax

Organised and held by Atax

<table>
<thead>
<tr>
<th>Conference</th>
<th>Atax Academics Involved</th>
</tr>
</thead>
<tbody>
<tr>
<td>14th Annual GST and Indirect Tax Weekend Workshop</td>
<td>Jacqui McManus</td>
</tr>
<tr>
<td>5th International Tax Administration Conference, Sydney, 4-5 April 2002</td>
<td>Michael Walpole (Chair); Binh Tran-Nam, Jacqui McManus (organising committee)</td>
</tr>
<tr>
<td>Malcolm Gammie (Chambers of Lord Grabiner QC), Jurisprudence of the</td>
<td>Binh Tran-Nam</td>
</tr>
<tr>
<td>European Court of Justice and the Direct Tax Systems of Member States, 30 May 2002</td>
<td></td>
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<tr>
<td>Bev Dahlby (University of Alberta), Globalization and the Future of the</td>
<td>Binh Tran-Nam</td>
</tr>
<tr>
<td>Corporate Income Tax, 16 August 2002.</td>
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<tr>
<td>Bob Deutsch (Atax, UNSW), Consolidations, 15 November 2002.</td>
<td></td>
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</table>

Organised But Not Held by Atax

<table>
<thead>
<tr>
<th>Conference</th>
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</thead>
<tbody>
<tr>
<td>Challenges of Integration Conference, Saigon Economic Times Group, Ho Chi Minh City, 27 May 2002.</td>
<td>Binh Tran-Nam</td>
</tr>
</tbody>
</table>
Presentations to Professional Bodies or Academic Departments

Chris Evans  
Presentation at Australasian Tax Teachers Conference, Auckland, Jan 2002 “Taxing Capital Gains in Australia: One Step Forwards or Two Steps Backwards”  
Presentation at Taxation Institute of Australia WA State Convention, Perth, May 2002 “Continuous CGT Planning”  
delegate to COSBOA Small Business Summit, May 2002  

Rodney Fisher  
The decline and fall of legal professional privilege? The judicial pendulum swings  
ANU Faculty of Commerce Seminar, May "Uniform Capital Allowance Provisions", Tax Tape, June 2002

Colin Fong  
"Principles of computerised legal research", in Computerised legal research and internet seminar. Proceedings, University of New South Wales, Faculty of Law, Continuing Legal Education, 19 February 2002  
"Facing some certainties and uncertainties in life: Taxes and Corporations!" Presented to the Securities Institute of Australia, Sydney branch, 4 July 2002  
Plain Language Law Resources, given to delegates to Speaking Plainly: plain language law for non-lawyers The Law and Justice Foundation seminar, NSW Parliament House, 12 September 2002  
http://www.lawfoundation.net.au/information/pll/bibliography.html

Jacqui McManus  
CPA Australia workshop leader  
Technical Update for NSW South West Tax Advisors

Michael Walpole  
Paper: A conflict of duty - a federal approach to the tax treatment of goodwill and other intangibles.- presented to TIA’s Macquarie Tax Discussion Group, October 2002

Expert witness testimony

Outside of the profession and academia, Atax staff are asked to appear as experts in a variety of forums.
Court or Government Committee

Colin Fong  Libraries in an online environment: submission to the Senate Select Committee on Libraries in an online environment, 2002 http://www.aph.gov.au/Senate/committee/ecita_ctte/online_library/submissions/sub73.rtf

Binh Tran-Nam  Appeared as an expert witness before the Employment, Workplace Relations and Education References Committee (Small Business Employment) in Melbourne on 25 July 2002. The interview is recorded in the Senate Hansard and referred to in the Senate Report, Employment, Workplace Relations and Education References Committee (Small business employment), Department of the Senate, Canberra, 2002.

Matthew Wallace  CGT sub-committee of National Tax Liaison Group Participated in consultation process of the Review of International Tax Arrangements


Press Interviews - TV, Radio, newspapers

Financial Review 7 March 2002 “Business tax changes unveiled” on Tax Value Method compliance costs
Radio National 576 8 November 2002 “Small business taxation issues”
The West Australian 4 March 2002 “More tax changes needed” on Tax Value Method compliance costs

Rodney Fisher  Tony Delroy's Nightlife program, ABC Radio
Quoted in Western Australian Business News, "Important role for new tax watchdog" Hanks, M

Binh Tran-Nam  Interviewed by the BBC (Vietnamese program) in London in relation to work on the Vietnamese economy. 31 November 2001

Matthew Wallace  Interview quoted in BRW magazine 5-11 December 2002
Interview ABC radio