

# 2002

## *Research Report*

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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.

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## ***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.

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

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.

<i>Staff Member</i>	<i>Position</i>	<i>Areas of interest</i>
Shirley Carlon	Lecturer	<ul style="list-style-type: none"> <li>➤ Agency theory</li> <li>➤ Accounting policy choice</li> </ul>
Maurice Cashmere	Senior Lecturer	<ul style="list-style-type: none"> <li>➤ Corporate Finance</li> <li>➤ Commercial Law</li> </ul>
Bob Deutsch	Professor	<ul style="list-style-type: none"> <li>➤ International Taxation</li> <li>➤ Superannuation</li> </ul>
Chris Evans	Associate Professor and Director	<ul style="list-style-type: none"> <li>➤ Capital and wealth taxation</li> <li>➤ Tax policy and administration issues that surround compliance and compliance costs</li> </ul>
Rodney Fisher	Senior Lecturer	<ul style="list-style-type: none"> <li>➤ Tax administration</li> <li>➤ Tax litigation</li> <li>➤ Taxation of companies</li> </ul>
Dr Yuri Grbich	Professor	<ul style="list-style-type: none"> <li>➤ Tax avoidance</li> <li>➤ Trusts and taxation of trusts</li> <li>➤ Tax law reform</li> <li>➤ Institutional aspects of tax</li> </ul>
Gordon Mackenzie	Senior Lecturer	<ul style="list-style-type: none"> <li>➤ Superannuation</li> <li>➤ International taxation</li> <li>➤ Securities law</li> </ul>
Jacqui McManus	Senior Lecturer	<ul style="list-style-type: none"> <li>➤ GST</li> <li>➤ International taxation</li> <li>➤ Tax compliance costs</li> <li>➤ Fringe benefits tax</li> </ul>
Shirley Murphy	Lecturer	<ul style="list-style-type: none"> <li>➤ Superannuation</li> <li>➤ Employee remuneration</li> </ul>

<i>Staff Member</i>	<i>Position</i>	<i>Areas of interest</i>
Garry Payne	Senior Lecturer	<ul style="list-style-type: none"> <li>➤ Income tax (corporate tax, trusts, property transactions, primary production)</li> <li>➤ CGT</li> <li>➤ GST</li> <li>➤ Superannuation</li> </ul>
John Raneri	Senior Lecturer	<ul style="list-style-type: none"> <li>➤ Taxation planning</li> <li>➤ Trusts and partnerships</li> <li>➤ Stamp duty</li> <li>➤ GST</li> </ul>
Nolan Sharkey	Lecturer	<ul style="list-style-type: none"> <li>➤ International tax</li> <li>➤ Taxation in China, Hong Kong and Singapore</li> </ul>
Dr Binh Tran-Nam	Senior Lecturer	<ul style="list-style-type: none"> <li>➤ Applied household demand</li> <li>➤ International trade</li> <li>➤ Models of overlapping generations</li> </ul>
Matthew Wallace	Senior Lecturer	<ul style="list-style-type: none"> <li>➤ Corporate and Commercial Law</li> </ul>
Michael Walpole	Associate Professor and Associate Director (Teaching)	<ul style="list-style-type: none"> <li>➤ Taxation of trusts</li> <li>➤ Stamp duty</li> <li>➤ Tax implications of dealings in goodwill</li> <li>➤ Taxation compliance costs</li> </ul>
Dr Neil Warren	Associate Professor and Associate Director (Research)	<ul style="list-style-type: none"> <li>➤ Public sector economics</li> <li>➤ Taxation policy and distributional issues</li> <li>➤ Fiscal federalism and grant allocation</li> </ul>

### *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, Advisory Panel, Board of Taxation
Neil Warren	Joint-chair, <i>Review of Employers Compliance with Workers Compensation Premiums and Pay-roll Tax in NSW</i> , NSW Government, January - September, 2002 Member, <i>Small Business Consultative Committee</i> , Commonwealth Department of Industry, Tourism and Resources Tax Advisor, <i>Business Coalition for Tax Reform</i>

### *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  
KPMG Professor of Taxation Law  
University of Oxford

Dr Stewart Karlinsky  
Professor of Taxation and Graduate Tax  
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)	<b><i>An evaluation of the impact of aspects of capital gains tax design on the burden of compliance costs of taxpayers</i></b>
Margaret McKerchar	<b><i>The effect of rewriting the income tax laws upon compliance levels in Australia</i></b>
Campbell Rankine	<b><i>The costs and burdens imposed by the Australian tax system on small investors</i></b>
Katherine Ritchie	<b><i>New Zealand small business taxation compliance costs: definition and measurement</i></b>
Nolan Sharkey (Atax)	<b><i>International tax laws, double taxation treaties and the Australia China interrelationship</i></b>
Michael Walpole (Atax)	<b><i>Taxation of intangibles</i></b>

### ***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

***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***

<i>Staff member</i>	<i>Research Commissioned</i>
Chris Evans	Board of Taxation: Evaluating the compliance costs and benefits of the Tax Value Method.  Report published May 2002
Jacqui McManus	Review of Employers' Compliance with Workers Compensation Premiums and Pay-roll Tax in NSW, Commissioned by WorkCover Authority of NSW and NSW Office of State Revenue, 23 September 2002, co-authors Assoc Prof N Warren and P Le Couteur.
Binh Tran-Nam	Building Capacity for the Legislative Review of Tax Laws (Stage One), AusAID, (technical consultant).  Evaluating the compliance costs of the Tax Value Method, Board of Taxation, (technical consultant).  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).
Neil Warren	Removing the Effects of Interstate Tax Policy Differences from Land Values", Report Commissioned by the NSW Treasury which formed part of the NSW Government Submission to the Review of the Commonwealth Grants Commission 2004-2006

***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                 Australian Tax Forum  
   Journal of Economics (Zeitschrift Fr Nationalökonomie)  
Michael Walpole                Australian Federal Law  
   Tax Forum  
Neil Warren                      Australian Economic Review

## ***Publications.***

### ***Books***

***Deutsch R***, Friezer M, Fullerton I, Gibson M, Hanley P, Plummer W, Snape T, ***Australian Tax Handbook*** (Sydney: ATP, 2002).

***Deutsch R***, ***Fundamental Tax Legislation*** (Sydney: ATP, 2002).

***Deutsch R***, Fisher D, Orow B, ***Income Tax and GST Strategies Manual*** (Sydney: ATP, 2002).

Emmerton K, ***Fisher R***, ***Tax Questions and Answers 2002*** (Sydney: ATP, 2002).

Gilders F, Taylor J, Richardson G, ***Greenbaum A, Walpole M, Understanding Taxation Law - an Interactive Approach*** (Sydney: Lexis-Nexis Butterworths, 2002).

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

Pham CD, ***Tran-Nam B***, Vu QV, ***Vietnam's Current Economic Policy Issues: Challenges of Integration*** (Ho Chi Minh City: Saigon Economic Times, Ho Chi Minh Publishing House and VAPEC, 2002).

***Warren N***, Le Couteur P, ***Final Report of the Review of Employers Compliance with Workers Compensation Premiums and Pay-roll Tax in NSW*** (Sydney: NSW Government WorkCover NSW, 2002).

Woellner R, Barkoczy S, *Murphy S, Evans C, Australian Taxation Law 2003* (Sydney: CCH, 13<sup>th</sup> ed, 2002).

### **Book Chapters**

*McManus J, Payne G, Rowland A, Schoulz W, Essential GST Commentary* (Sydney: TimeBase, 2002).

*Payne G, Scholtz W, Government sector* (Sydney: TimeBase, 2002).

*Payne G, Overview - contractor rules* (Sydney: TimeBase, 2002).

*Payne G, Small business methods* (Sydney: TimeBase, 2002).

*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).

*Tran-Nam B, Truong CN, The Environment, Externalities and Sustainable Growth in An Overlapping Generations Model* (Cheltenham: Edward Elgar, 2002).

*Tran-Nam B, Some theoretical issues in determining Vietnam's exchange rate policy* (Ho Chi Minh City: Saigon Economic Times, Ho Chi Minh Publishing House and VAPEC, 2002).

*Warren N, Internet Challenge to Tax System Design* (Boston: Kluwer Academic Publishers, 2002).

### **Journal Articles (Refereed)**

*Evans C, Tran-Nam B, Jordan B, 'Assessing the Potential Compliance Costs/Benefits of the Tax Value Method', (2002) 17 Australian Tax Forum (1) at 31-58.*

*Evans C, 'Taxing capital gains: one step forwards or two steps back', (2002) 5 Journal of Australian Taxation (1) at 114-135.*

*Fisher R, 'Capital Allowances: The new uniform regime', (2002) 5 Journal of Australian Taxation (2) at 263-305.*



*Fisher R*, 'Whither the common law privileges: Vale client privilege in tax investigations?', (2002) 5 *Monash University Law Review* 2 at 263-305.

*Fong C*, 'Taxation scholarship in Australia and New Zealand: a preliminary view', (2002) 5 *Journal of Australian Taxation* (2) at 306-337.

*Sharkey N, Deutsch R L*, 'Australia's Capital Gains Tax and Double Taxation Agreements', (2002) 56 *Bulletin for International Fiscal Documentation* (6) at 228-232.

*Tran-Nam B*, Glover J, 'Tax Reform in Australia: Impacts of Tax Compliance Costs', (2002) *Australian Journal of Taxation* 5 at 136-180.

*Tran-Nam B, Evans C*, 'The Contribution of Cedric Sandford on the Discipline of Tax Compliance Costs', (2002) 17 *Australian Tax Forum* (4) at 387-403.

*Tran-Nam B*, Glover J, 'Estimating the Transitional Compliance Costs of the GST in Australia: A Case Study Approach', (2002) 17 *Australian Tax Forum* (4) at 495-532.

Harding A, *Warren N*, Beer G, Phillips B, Osei K, 'Distributional impact of selected existing Commonwealth outlays and taxes and alternative Commonwealth grant allocation mechanisms', (2002) 35 *Australian Economic Review* (3) at 235-334.

#### *Journal Article (Other)*

*Evans C*, 'Beware the hidden traps of CGT', (2002) *CGT Planning News* (13) at 1-7.

*Deutsch R*, 'Mixing Multi-Purpose Loans in One Account', (2002) 6 *Investment and Taxation Bulletin* (5) at 71-71.

*Deutsch R*, 'Split Loan Arrangements Struck Down by Federal Court', (2002) 6 *Investment and Taxation Bulletin* (5) at 49-50.

*Deutsch R*, 'Timing Issues in Taxation', (2002) 6 *Investment and Taxation Bulletin* (5) at 51-56.

*Deutsch R*, 'Maximising Deductions for Bad Debts', (2002) 6 *Investment and Taxation Bulletin* (7) at 72-73.

*Deutsch R*, 'Tax Planning and Retirement Benefits', (2002) 6 *Investment and Taxation Bulletin* (8) at 83-86.

*Deutsch R*, 'Budget 2002: Superannuation as a Smorgasbord of Significant Little Picture Changes', (2002) 6 *Investment and Taxation Bulletin* (9) at 89-98.

*Deutsch R*, 'Key Rules for Deductions', (2002) 6 *Investment and Tax Bulletin* (10) at 101-107.

*Fisher R*, 'Legal Professional Privilege: Back in the fold', (2002) *Weekly Tax Bulletin* (53) at 1955-1959.

*Fisher R*, 'CGT Script for Script Rollover: Some Planning Implications', (2002) 5 *The Tax Specialist* (4) at 199-208.

*Fisher R*, 'Critical Aspects of Capital Allowances', (2002) 36 *Taxation in Australia* (11) at 591-597.

*Fong C*, 'Researching comparative corporate taxation', (2002) 5 *Tax Specialist* (3) at 142-149.

*Fong C*, 'Publishing and the law: Current legal issues (book review)', (2002) 51 *Australian Library Journal* (1) at 84-84.

*Fong C*, Watson L, 'Seeing and using the 'hidden web'', (2002) 1 *Law Practice Management Newsletter* (3) at 29-29, 36-36.

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

*Fong C*, 'Revisiting ethics - another perspective', (2002) 1 *Law Practice Management Newsletter* (6) at 63-65.

*Fong C*, 'Hypertext links: some cautions', (2002) 1 *Law Practice Management Newsletter* (6) at 74-75.

*Fong C*, 'Recent publications', (2002) 1 *Law Practice Management Newsletter* (7) at 89-90.

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### *Conference Papers*

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*Fisher R*, 'Financial Instruments: Alternative Paths to Taxation', paper presented at the 14<sup>th</sup> Asian-Pacific Conference of International Accounting Issues, 99, California, 2002.

*Fisher R*, 'When is an assessment not an assessment? The commissioner and the self-assessment regime', paper presented at the Australasian Law Teachers Association Conference, Perth, 2002.

**Fisher R**, 'Outcomes for PSI: When Personal Services Income becomes a Politically Sensitive Issue', paper presented at the Atax 5<sup>th</sup> Taxation Administration Conference, Sydney, 2002.

**Fong, C**, 'Taxation scholarship in Australia and New Zealand: a preliminary view', paper presented at the Australasian Tax Teachers' Association Conference, Auckland, 2002.

**McManus J, Fisher R**, 'A History of Fiscal Federalism in Australia: the long and winding road', paper presented at the History of Taxation Conference, University of Cambridge, Cambridge, 2002.

**McManus J, Walpole M**, 'The Administration's Interpretation: The Australian GST Rulings System and More', paper presented at the 5<sup>th</sup> International Conference on Tax Administration - Current Issues and Future Developments, Sydney, 2002.

**Redmond M, Walpole M**, 'Taxpayer dispute resolution - some international comparisons', paper presented at the 5<sup>th</sup> International Conference on Tax Administration - Current Issues and Future Developments, Sydney, 2002.

**Sharkey N**, 'Tailoring the Income Tax Unit to Chinese Enterprise: Issues and Challenges' paper presented at Towards a Chinese Enterprise Model - Chinese Enterprises and their Institutional Environment, UNSW Centre for Chinese Studies, Sydney, 2002.

**Sharkey N**, 'China, the WTO and the International Tax System', paper presented at Forum on Sino-Australian Comparative Research in Taxation Systems, Chinese Academy of Social Sciences, Beijing, 2002.

**Sharkey N**, 'International Constraints on National Tax Policy', paper presented at the International Conference on Corporate Income Taxation, Budget Affairs Commission of the National People's Conference of the Peoples Republic of China, Beijing, 2002.

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**Tran-Nam B**, 'Tax simplicity and tax simplification: Some unresolved conceptual issues', paper presented at the 53<sup>rd</sup> International Atlantic Economic Conference, International Atlantic Economic Association, Paris, 2002.

**Tran-Nam B**, 'The Chinese and Australian tax systems: A comparative overview', paper presented at the Forum on Sino-Australian Comparative Research in Taxation System, IFTE, CASS, Beijing, 2002.

**Tran-Nam B, Carlon S**, 'Tax administration in Australia and the Australian Taxation Office', paper presented at the Sino-Australian Comparative Research in Taxation System, IFTE, CASS, Beijing, 2002.

Woellner R, Coleman C, McKerchar M,

**Walpole M**, Zetler J, 'Stress Less - Can Simplified Drafting Reduce Psychological Compliance Costs?', paper presented at the 12<sup>th</sup> Annual Tax Research Network Conference, Cambridge, 2002.

**Walpole M**, 'A conflict of duty - a federal approach to the tax treatment of goodwill and other intangibles', paper presented at the 12<sup>th</sup> Annual Tax Research Network Conference, Cambridge, 2002.

Harding A, **Warren N**, Beer G, Phillips B, Osei K, 'The Distributional Impact of Selected Commonwealth Outlays and Taxes', paper presented at National Forum on Commonwealth-State Funding, Canberra, 2002.

**Warren N, MacMullen P, Walpole M**, 'The Use of WebCT at Atax.', paper presented at the WebCT 2002 Asia Pacific Conference, MartinLack and Associates, Melbourne, 2002.

## ***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***

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

### ***Organised But Not Held by Atax***

Challenges of Integration Conference, Saigon Economic Times Group, Ho Chi Minh City, 27 May 2002.	Binh Tran-Nam
Sino-Australian Comparative Research on Taxation System Conference, Institute of Finance and Trade Economics (Chinese Academy of Social Sciences), Beijing, 23-24 September 2002.	Binh Tran-Nam

### ***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  
Seminar on Australian and UK CGT compliance costs delivered to UK Inland Revenue Policy and Research senior staff, London, September 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\\_libraries/submissions/sub73.rtf](http://www.aph.gov.au/Senate/committee/ecita_ctte/online_libraries/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
- Neil Warren Expert Witness, Royal Commission into the Building and Construction Industry, 24 Sept, Melbourne 2002

***Press Interviews - TV, Radio, newspapers***

- Chris Evans Financial Review 15 May 2002 "Tax reform would increase costs" on Tax Value Method Compliance Costs  
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  
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