

Atax Research 2003

Research mission

Atax attaches great importance to its research profile and the research program of its academic staff. 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.

Research goals

The Atax research goals set out in the 2003 Operational Plan were:

- To build a strong research culture in Atax;
- To encourage publication of high quality research in peer reviewed publications;
- To develop and maintain an academic staff research mentoring scheme;
- To establish and maintain a high quality e-Journal;
- To use existing industry links and track record to increase research funding from ARC Discovery and Linkage grants, commissioned research and consultancy funding for fundamental research;
- To recruit staff with a strong research focus;
- To promote research activities through a research-focused area on the Atax website;
- To 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;
- To develop research groups among Atax academic staff to facilitate collaborative research and mentoring;
- To organise academic conferences and workshops focused on showcasing Atax staff research and promoting interactions with other academic institutions;

- To build upon and extend Atax's international links to other institutions through the Atax Research Fellowship Scheme;
- To develop and extend the current PhD program and ensure the highest standard of supervision; and
- To build links to other UNSW researchers based on the strength of Atax's interdisciplinary research.

These goals are consistent with the Faculty of Law Strategic Plan on research.

Performance against plan

Atax successfully achieved all major research goals and, in many cases, exceeded the targets for 2003. In general, impressive progress has been made towards a productive, collaborative and interdisciplinary research culture. Some specific highlights include:

DEST qualifying publications

Atax's target for 2003 was one DEST point per full-time academic staff, translating to 16 DEST points in total. Atax's actual total DEST points in 2003 were 29.39, or 1.8 points per academic staff, easily exceeding the 2003 target. For comparison over time, Atax's total DEST points in 1999, 2000, 2001 and 2002 were 7.5, 9.5, 10.0 and 11.7, respectively.

eJournal of Tax Research

As planned, Atax entered the international publishing arena in its most contemporary form with the launch in September 2003 of the ***eJournal of Tax Research***. It is a double blind, peer review refereed, international journal that publishes original, scholarly work on all aspects of taxation. The ***eJournal*** is published twice a year and available online at <<http://www.atax.unsw.edu.au/ejtr>>.

Research Fellowship Scheme

Atax's research fellows in 2003 were Professors Judith Freedman and Stewart Karlinsky. Their research activities not only helped to raise Atax profile nationally and internationally but also contributed significantly to Atax's research performance (as the scheme intends to).

PhD

This program continued to grow, with two PhD candidates, Margaret McKerchar and Chris Evans, graduating in May and October 2003, respectively.

Commissioned research

In 2003, Atax attracted commissioned research from a variety of national and international organisations. These included the Board of Taxation, the Australian

Petroleum Production and Exploration Association, the ATO Large Business and International Financial Services Group, the New Zealand Inland Revenue Department and CPA Australia.

Academic staff research interests

Atax research is underpinned by the 16 full-time academic staff. Their research interests cover the full spectrum of taxation, from tax law to tax policy and from State taxes to international trends. A summary of the research fields of Atax academic staff is provided in Appendix 1.

Broadly speaking, five major strands of research at Atax can be identified. They are:

- Tax compliance and tax compliance costs;
- Tax administration;
- International taxation;
- State taxation; and
- Tax incidence.

Membership of professional and governmental bodies

Many Atax academics belong to professional organisations such as accounting or law societies. Additionally, in recognition of their expertise, members of Atax academic staff are appointed to various professional and government panels and committees. The full list of their membership is given in Appendix 2.

Atax fellowship scheme

The successful applicants for 2003 were Professor Judith Freedman, KPMG Professor of Taxation Law from Oxford University, and Dr Stewart Karlinsky, Professor of Taxation and Graduate Tax Director, from San Jose State University. While at Atax, Professor Freedman conducted research into UK-Australia comparative corporate tax laws while Professor Karlinsky focused on taxation and small business. The Research Fellows played a high profile role in many research activities, including:

- Presenting seminars at Atax (see details in the Seminar/Conference section) and in Melbourne (Professor Freedman) and Adelaide (Professor Karlinsky);
- Attending the inaugural Atax Alumni dinner hosted by KPMG in Sydney with Professor Freedman giving the after dinner speech on corporate tax reform in the UK, the impact of the European Union and globalisation;

- Participating and presenting papers at the *Small Business Tax Symposium*, and
- Presenting papers at the *International Fiscal Association 2003 Annual Congress* in Sydney.

The 2003 Research Fellowship Scheme was successful in all respects. The presence of Research Fellows at the same time generated an additional interaction, which has not happened previously. The Fellows played an important role in the success of the *Small Business Tax Symposium*. Their knowledge of the UK, US and European Union tax systems provided a point of reference for the discussion on the tax treatment of SMEs in Australia. In terms of research output, not only did they publish their own papers during their visits to Atax, but they were also involved in a number of forthcoming joint papers with Atax staff.

PhD program

In 2003 Atax had seven PhD candidates enrolled. Two of these candidates graduated during the year, Margaret McKerchar in May and Chris Evans in October. Details of candidates, their thesis topics and supervisors are listed below.

| <i>Candidate</i> | <i>Thesis topic</i> | <i>Supervisor</i> |
|-------------------------|--|--------------------------|
| Margaret McKerchar | The impact of complexity upon unintentional Evans non-compliance for Australian personal income taxpayers <i>Graduated 2003</i> | Chris |
| Chris Evans (Atax) | The operating costs of taxing the capital gains of Grbich individuals: A comparative study of Australia and the UK, with particular reference to the compliance costs of certain tax design features <i>Graduated 2003</i> | Yuri |
| Jacqui McManus (Atax) | GST design and administration Warren | Neil |
| Campbell Rankine | The costs and burdens imposed by the Australian Deutsch tax system on small investors Raneri | Bob John |

| | | |
|------------------------|---|-----------------|
| Katherine Ritchie | New Zealand small business taxation Evans compliance costs: Definition and measurement | Chris |
| Nolan Sharkey (Atax) | International tax laws, double taxation treaties and Grbich the Australia China interrelationship | Yuri |
| Michael Walpole (Atax) | Taxation of goodwill and related intangibles Grbich Deutsch | Yuri Bob |

Postgraduate thesis markers

Continuing the reputation as a leader in the tax field, Atax academics are often selected as external examiners for postgraduate theses. In 2003, Bob Deutsch acted as an external examiner for a Monash PhD thesis in taxation law. Michael Walpole was also an external examiner for a Birmingham MSc thesis on goodwill. Chris Evans was appointed as an external examiner for the upgrade of a student from MPhil to PhD at the University of Mauritius.

Research program funding

ARC grants

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

Michael Walpole, Robin Woellner (University of Western Sydney), Cynthia Coleman (University of Sydney), Margaret McKerchar (University of Sydney) and Julie Zetler (Macquarie University): '***An Analysis of the Comparative Compliance Costs under the 1936 and 1997 Income Tax Assessment Acts***', ARC SPIRT Grant, continuing.

Faculty research grants

Rodney Fisher: '***The role and effect of dissenting High Court Judgements in taxation cases***', UNSW University Research Support Grant, Faculty of Law, continuing.

Rodney Fisher: '***Statutory interpretations in Australian and UK tax avoidance cases***', UNSW University Research Support Grant, Faculty of Law, new.

Rodney Fisher and Jacqui McManus: '**Alternate Approaches to Fiscal Federalism: Australia and Canada**', UNSW University Research Support Grant, Faculty of Law, completed in 2003.

Gordon MacKenzie: '**Survey of the Response of Australian Retail Capital Markets to the New Substantive Debt/equity Rules**', UNSW University Research Support Grant, Faculty of Law, new.

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

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

Other research grants

Chris Evans, Shirley Carlon and Darren Massey: '**Analysis of the impact of record-keeping systems and practices in the problem of tax compliance for the small business sector**', CPA Small Business, new.

Binh Tran-Nam, Neil Warren, Matthew Wallace and Nolan Sharkey: '**Tax system reforms in Korea and Australia**', Australia–Korea Foundation, new.

Binh Tran-Nam: '**Post-reform taxation of income from capital in Australia**', Taxpayers' Research Foundation, new.

New ARC grant applications

During 2003, members of Atax academic staff applied for the following ARC grants for funding commencing in 2004:

- Chris Evans and Binh Tran-Nam: '**An evaluation of the impact of tax reform on the operating costs and benefits of the Australian federal taxation system**', ARC Discovery Grant.
- Yuri Grbich and Nolan Sharkey: '**The development of rule by law in China's tax system**', ARC Discovery Grant.
- Chris Evans, Binh Tran-Nam and others: '**Alleviating the burden: Improved tax outcomes for Australia**', ARC Special Research Initiatives (SRI) Grant.

Unfortunately, none of the above applications were successful in a very competitive field where less than 20% of all applications succeed. The first application came close (it was placed in the top 20% of unsuccessful proposals). In addition, as a result of the application for an ARC SRI grant, some tentative steps

toward establishing a truly international tax research network have been undertaken.

To improve Atax's record with respect to ARC grant applications, a number of strategies have been implemented:

- A research manager has been appointed (jointly with School of Law) to provide potential grant applicants with assistance on all aspects of grant application, particularly with the writing of applications.
- Atax academic staff have been encouraged to attend ARC grant training sessions on an ongoing basis, and several experienced researchers at Atax have already participated in this program.
- Given the nature of taxation research, it was decided that Atax should initially focus on ARC Linkage grants. After a track record on ARC linkages grants has been established, it would then be more appropriate to consider applying for ARC Discovery grants.
- More attention and effort should be given to the upgrading of successfully completed faculty grants to ARC grant applications.

Special projects & commissioned research

Four special research projects were commissioned in 2003. They were:

- Chris Evans and Binh Tran-Nam: '***Tax compliance costs of SMEs***', commissioned by the New Zealand Inland Revenue Department, completed January 2004.
- Chris Evans, Garry Payne and Binh Tran-Nam: '***Tax compliance and administrative costs of the Non-Commercial Losses legislation***', commissioned by the Board of Taxation, completed May 2004.
- Gordon MacKenzie, Maurice Cashmere and Bob Deutsch: '***Classification of financial issues and related tax compliance risks***', commissioned by the ATO, completed April 2004.
- Garry Payne: '***Flow through shares for exploration expenditure***', commissioned by the Australian Petroleum Production and Exploration Association, completed July 2003.

Journal affiliations

eJournal of Tax Research

The ***eJournal of Tax Research*** was launched by Justice Graham Hill in September 2003. The aim of the ***e-Journal***, which will normally be published twice a year, is

to promote timely dissemination of research and public discussion of tax-related issues, from both theoretical and practical perspectives. It will provide a channel for academics, researchers, practitioners, administrators, judges and policy makers to enhance their understanding and knowledge of taxation and it will emphasise the interdisciplinary nature of taxation. In addition, thematic editions covering topical issues will be published on an ad-hoc basis.

The *eJournal* is jointly edited by Rodney Fisher and Binh Tran-Nam. The 17-member Editorial Board includes eminent academics and tax specialists from Australia and around the world.

The *eJournal* is a double blind, peer review refereed journal. It has been evaluated and accepted for listing in the American Economic Association electronic indexes, which are included in *Journal of Economic Literature* on CD, *e-JEL* and EconLit. It has also recently been added to the DEST Register of Refereed Journals.

Two issues of Volume 1 (2003) of the *eJournal* have been published online. The topics of contributed papers are wide ranging and authors are international in terms of affiliated institutions. The full issues as well as individual papers are available for viewing and downloading at <<http://www.atax.unsw.edu.au/ejtr>>. Appendix 3 lists members of the Editorial Board and contents of the two issues in Volume 1 of the *eJournal*.

Members of Editorial Boards

Bob Deutsch: *eJournal of Tax Research*

Chris Evans: *Legal Issues in Business*
eJournal of Tax Research

Jacqui McManus: *CCH Australia Fringe Benefits Tax Guide for Employers*

Neil Warren: *eJournal of Tax Research*

Referee of Journal Articles

Chris Evans: *Australian Tax Forum, IBFD Bulletin, Journal of Australian Taxation, National Tax Journal, NZ Journal of Tax Law and Policy, Public Finance and Management*

Bob Deutsch: *eJournal of Tax Research*

Rodney Fisher: *Australian Tax Forum, UNSW Law Journal*

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|------------------|--|
| Jacqui McManus: | <i>Australian Tax Forum, eJournal of Tax Research</i> |
| Binh Tran-Nam: | <i>Australian Economic Review, Australian Tax Forum, eJournal of Tax Research, Review of Income and Wealth</i> |
| Michael Walpole: | <i>Australian Tax Forum</i> |
| Neil Warren: | <i>Australian Economic Review, Australian Tax Forum</i> |

Publications

A list of Atax publications in 2003 is provided in Appendix 4. The following table demonstrates Atax's substantial improvement in terms of publications in 2003.

| <i>Weighted DEST qualifying publications*</i> | <i>2002</i> | <i>2003</i> |
|--|--------------------|---------------------|
| Books (authored research) | 0 | 10 |
| Book chapters | 1.5 | 10 |
| Refereed journal articles | 8.2 | 9.3 |
| Refereed conference papers | 2.0 | 0 |
| <i>TOTAL Weighted DEST points</i> | <i>11.7</i> | <i>29.39</i> |

| <i>Number of non-DEST publications</i> | <i>2002</i> | <i>2003</i> |
|---|--------------------|--------------------|
| Books (edited) | 2 | 4 |
| Books (Revision/New edition) | 7 | 7 |
| Book chapters | 6 | 14 |
| Non-refereed journal articles | 19 | 20 |
| Notes/Reviews | 11 | 12 |
| Non-refereed conference papers | 19 | 13 |
| PhD theses | 0 | 2 |
| <i>TOTAL number of non-DEST publications</i> | <i>64</i> | <i>72</i> |

* Weighted DEST points are determined by reference to type of publications (eg, maximum 5 points for an authored research book and maximum 1 point for a refereed article) and number of authors for a joint publication (pro rata of the maximum number of points).

It is apparent that Atax's DEST/non-DEST publication ratio has improved considerably. It is pleasing to note that many more academic staff were responsible for DEST publications in 2003 than in 2002. However, it must be recognised that (i) Atax may not be able to sustain, on average, two authored research books per year, and (ii) the large number of DEST book chapters in 2003

was attributable to the fact that an edited book on the 5th International Conference on Tax Administration in 2002 was published in early 2003. Nevertheless, it may be concluded that, starting from a relatively low base, Atax has improved quite rapidly and is now very research focused.

Conferences/seminars

As part of the research process, Atax staff members were involved in organising or attending academic conferences/seminars. The tables below outline the conferences or seminars organised by Atax or attended by Atax staff.

Organised and held by Atax

| <i>Conference/Seminar</i> | <i>Atax Convenor</i> |
|--|-----------------------------|
| Norman Gemmell (Nottingham University), <i>The revenue responsiveness of income and consumption taxes in the UK and Australia</i> , 4 March 2003 | Binh Tran-Nam |
| Dan Halperin (Harvard Law School), <i>Taxation of charities</i> , 8 April 2003 | Binh Tran-Nam |
| Stewart Karlinsky (San Jose State University), <i>Small business tax complexity: A tax practitioner's viewpoint</i> , 11 August 2003 | Binh Tran-Nam |
| Judith Freedman (Oxford University), <i>Avoidance, evasion and corporate social responsibility: Searching for certainty in an uncertain world</i> , 15 August 2003 | Binh Tran-Nam |
| <i>Small Business Tax Symposium</i> , 22 August 2003 | Neil Warren |

Attended by Atax staff who presented papers

| <i>Conference/Seminar</i> | <i>Atax Staff</i> |
|--|--|
| <i>AFAANZ Annual Conference</i> , Brisbane | Rodney Fisher |
| <i>ATTA 15th Annual Conference</i> , Wollongong | Rodney Fisher Colin Fong Michael Walpole |
| <i>British Accounting Association Annual Conference</i> , Manchester | Rodney Fisher |
| <i>Changing Law Conference</i> , Brisbane | Rodney Fisher |
| <i>Chinese Studies Association of China – Biennial Conference</i> , Sydney | Nolan Sharkey |
| <i>International Fiscal Association (IFA) Annual Congress</i> , Sydney | Judith Freedman Stewart Karlinsky |
| <i>Sino-Australian Legal Forum</i> , Sydney | Nolan Sharkey |
| <i>Sustainable Development in Vietnam: Challenges and Prospects</i> | Binh Tran-Nam |

Conference, Washington DC

Towards a Chinese Enterprise Model – Chinese Enterprises and their Institutional Environment 2003, Sydney

Nolan Sharkey

UK Society of Legal Scholars Conference, Oxford

Michael Walpole

WIDER International Conference on Inequality, Poverty and Human Well-being, Helsinki

Binh Tran-Nam

Professor Bob Deutsch contributed significantly to the organisation of the IFA Annual Congress in Sydney.

Attended by Atax staff

Conference/Seminar

Asian Development Bank 13th Tax Conference, Tokyo

ATTA 15th Annual Conference, Wollongong

International Fiscal Association Annual Congress, Sydney

Tax Law Principles in Europe, Bologna

UK Tax Research Network Annual Conference, Oxford

Atax Staff

Gordon MacKenzie

Chris Evans

Bob Deutsch
Jacqui McManus
Matthew Wallace

Yuri Grbich
Michael Walpole

Yuri Grbich
Michael Walpole

Special studies program (SSP)

Professor Yuri Grbich and Associate Professor Michael Walpole undertook SSP in Session 2, 2003.

The main purpose of Professor Grbich's SSP was to conduct research and write a critical study of Australian taxation rule making with particular emphasis on comparative material and fresh insights from civil law in overseas jurisdictions including North America, Europe and Asia. His SSP involved travel to Vietnam, the US, Europe and the UK, particularly the Institute of Advanced Legal Studies in London. In Vietnam he had discussions with officials in Vietnam's General Department of Taxation in Ho Chi Minh City.

Associate Professor Walpole's SSP involved travel to the International Bureau of Fiscal Documentation in Amsterdam, several universities in the UK (Birmingham, Cambridge, Nottingham and Oxford) and the University of Bologna. During his SSP, Associate Professor Walpole was able to complete several book chapters,

research papers and to participate in the intellectual life at Oxford University through the Faculty of Law.

Both SSP reports were tabled at the Atax Research Committee meeting on 13 February 2004.

Expert witness testimony

In 2003, Professor Bob Deutsch was asked to appear as an expert witness in the "Tax Conspiracy" case before the WA Supreme Court.

Media (television, radio, newspapers)

Atax staff are often asked to appear as experts in a variety of forums. The full list of media citations of Atax or its staff in 2003 is provided in Appendix 5. The long list involves all forms of the media and is far richer than the same list in 2002. It is a further testimony of Atax's growing reputation as the leading tax school in Australia.

Appendix 1: Academic staff research interests

| <i>Staff Member</i> | <i>Position</i> | <i>Areas of interest</i> |
|----------------------------|----------------------------------|--|
| Shirley Carlon | Lecturer | <ul style="list-style-type: none">➤ Agency theory➤ Accounting policy choice |
| Maurice Cashmere | Senior Lecturer | <ul style="list-style-type: none">➤ Corporate finance➤ Commercial law |
| Bob Deutsch | Professor | <ul style="list-style-type: none">➤ International taxation➤ Superannuation➤ Corporate finance➤ Consolidations➤ GST➤ CGT |
| Dr Chris Evans | Associate Professor and Director | <ul style="list-style-type: none">➤ Capital and wealth taxation➤ Tax policy and administration➤ Personal taxation➤ Tax ethics |
| Rodney Fisher | Senior Lecturer | <ul style="list-style-type: none">➤ Corporate taxation➤ Corporate finance➤ Administrative law➤ Tax administration and litigation➤ Comparative international tax➤ Tax planning and avoidance➤ Tax history➤ Jurisprudence |
| Dr Yuri Grbich | Professor | <ul style="list-style-type: none">➤ Tax avoidance➤ Trusts and taxation of trusts➤ Tax law reform➤ Institutional aspects of tax |
| Gordon MacKenzie | Senior Lecturer | <ul style="list-style-type: none">➤ Superannuation➤ Corporate finance➤ International taxation➤ Securities law |
| Jacqui McManus | Senior Lecturer | <ul style="list-style-type: none">➤ GST➤ International taxation➤ Fringe benefits tax➤ Tax administration |
| Shirley Murphy | Lecturer | <ul style="list-style-type: none">➤ Superannuation➤ Employee remuneration |

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

Appendix 2: Membership of professional and governmental bodies

| | |
|------------------|---|
| Shirley Carlon | Institute of Chartered Accountants in Australia |
| Maurice Cashmere | Law Society of New South Wales |
| Bob Deutsch | ATO Part IVA Rulings Panel ATO Public Rulings Panel Bar Association of New South Wales Fellow, Taxation Institute of Australia |
| Chris Evans | ATO National Tax Liaison Group: CGT Sub-Committee Board of Taxation: Standing Advisory Panel CPA Australia National CGT Committee CPA Australia Tax Centre of Excellence Fellow, CPA Australia Fellow, Taxation Institute of Australia Chartered Institute of Taxation (UK) |
| Rodney Fisher | Taxation Institute of Australia NSW Technical Committee Bar Association of Queensland Law Council of Australia CPA Australia Fellow, Taxation Institute of Australia |
| Colin Fong | Secretary, ATTA and Editor, ATTA News Fellow, Taxation Institute of Australia Australian Law Libraries Group Associate, Australian Library and Information Association International Citator and Research Guide Project Advisory Board |
| Gordon MacKenzie | Steering Committee of Centre for Pensions and Superannuation Law Society of New South Wales |
| Jacqui McManus | Institute of Chartered Accountants in Australia (ICAA) ICAA Academic Board ICAA Indirect Tax Committee |
| Garry Payne | Institute of Chartered Accountants in Australia |

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|-----------------|--|
| John Raneri | Bar Association of New South Wales Law Society of New South Wales Accredited Taxation Law Specialist, Law Society of NSW CPA Australia Fellow, Tax Institute of Australia |
| Nolan Sharkey | Institute of Chartered Accountants in Australia (ICAA) ICAA Tax and Financial Reporting Committee |
| Matthew Wallace | Fellow, Taxation Institute of Australia Law Society of New South Wales |
| Michael Walpole | Fellow, Taxation Institute of Australia |
| Neil Warren | Research Director, Australian Tax Research Foundation Reviewer of International Standing, Australian Research Council Board of Taxation: Standing Advisory Panel Commonwealth Department of Industry, Tourism and Resources: Small Business Consultative Committee Tax Advisor, Business Coalition for Tax Reform |

Appendix 3: Editorial board and contents of vol. 1 eJournal of Tax Research

Editorial Board

Professor Robin Boadway, *Department of Economics, Queen's University*

Associate Professor Cynthia Coleman, *Faculty of Economics and Business, University of Sydney*

Professor Graeme Cooper, *Faculty of Law, University of Sydney*

Professor Robert Deutsch, *Atax, University of New South Wales*

Associate Professor Chris Evans, *Atax, University of New South Wales*

Professor Judith Freedman, *Faculty of Law, Oxford University*

Professor Malcolm Gammie, *Chambers of Lord Gribiner QC, London*

Justice Graham Hill, *Federal Court of Australia, Sydney*

Professor Jeyapalan Kasipillai, *School of Accountancy, Universiti Utara Malaysia*

Professor Rick Krever, *School of Law, Deakin University*

Professor Charles McLure Jr., *Hoover Institution, Stanford University*

Professor John Prebble, *Faculty of Law, Victoria University of Wellington*

Professor Joel Slemrod, *University of Michigan Business School*

Professor John Tiley, *Centre for Tax Law, Cambridge University*

Professor Jeffrey Waincymer, *Faculty of Law, Monash University*

Associate Professor Neil Warren, *Atax, University of New South Wales*

Professor Robin Woellner, *Faculty of Law, University of Western Sydney*

Issue 1 (June 2003)

Hasseldine, J. and Hite, P., 'The effects of attribute framing and political party affiliation on taxpayer preferences, 1(1): 1–18.

Van der Hoek, M.V., 2003, 'Tax harmonization and competition in the European Union', 1(1): 19–36.

Cass, B. and Brennan, D., 2003, 'Tax women: The politics of genders in the tax/transfer system', 1(1): 37–63.

Evans, C.C., 2003, 'Studying the studies: An overview of recent studies into taxation operating costs, 1(1): 64–92.

Issue 2 (December 2003)

Erard, B, Ho, C.C., 2003, 'Explaining the U.S. tax compliance continuum', 1(2): 93–109.

Cashmere, M., 2003, 'The interrelation of scheme and purpose under part IVA', 1(2): 110–133.

Kasipillai, J., Aripin, N. and Amran. N.A., 2003, 'The influence of education on tax avoidance and tax evasion', 1(2): 134–146.

Justice Hill, G., 2003, 'Scheme New Zealand or an example of the operation of Div 165', 1(2): 147–159.

Appendix 4: Publications

Note that * denotes an author who is not attached to Atax.

Books (Authored Research)

Evans, C.C., 2003, *Taxing Personal Capital Gains: Operating Cost Implications*, Australian Tax Research Foundation, Sydney.

McKerchar, M.A., 2003, *The Impact of Complexity upon Tax Compliance*, Australian Tax Research Foundation, Sydney.

Books (Edited)

Tran-Nam, B. and *Pham, C.D., 2003, *The Vietnamese Economy: Awakening the Dormant Dragon*, RoutledgeCurzon, London.

*Pham, D.C., *Dang, K.S., Tran-Nam, B. and *Nguyen, T.T., 2003, *What Can Be Done to Rural Vietnam?*, Saigon economic Times, Ho Chi Minh Publishing House and VAPEC, Ho Chi Minh City (in Vietnamese)

Walpole, M. and Fisher, R.K., 2003, *Tax Administration: Current Issues and Future Developments*, Timebase, Sydney.

Warren, N., 2003, *Taxing Small Business: Developing Good Tax Policies*, Australian Tax Research Foundation, Sydney.

Books (Revision/New edition)

Deutsch, R., 2003, *Fundamental Tax Legislation 2004*, Thomson ATP, Sydney.

Deutsch, R., *Fischer, D. and *Orow, B., 2003, *Income Tax and GST Strategies Manual*, Thomson ATP, Sydney.

Deutsch, R., *Friezer, M.L., *Fullerton, I.G., *Gibson, M.M., *Hanley, P.J. and *Snape, T.J., 2003, *Australian Tax Handbook*, Thomson ATP, Sydney.

Emmertson, K.E. and Fisher, R.K., 2003, *Tax Questions and Answers*, Thomson ATP, Sydney.

*Kimmel, P., Carlon, S.A., *Loftus, J., *Mladenovic, R., *Kieso, D. & *Weygandt, J., 2003, *Accounting*, Wiley, Queensland.

*Leow, L. and Murphy, S., 2003, *Australian Master Superannuation Guide 2003/04*, CCH, Sydney.

*Woellner, R., *Barkoczy, S., Murphy, S. and Evans, C.C., 2003, *2004 Australian Taxation Law*, CCH, Sydney.

Book Chapters (DEST)

*Bersten, M. and Rumble, T., 2003, 'Financial contracts and tax administration', *Tax Administration: Current Issues and Future Developments*, eds Walpole, M. and Fisher, R., Timebase, Sydney.

*Coleman, C. and Evans, C.C., 2003, 'Tax compliance issues for small business in Australia', *Taxing Small Business: Developing Good Tax Policies*, ed Warren, N., Australian Tax Research Foundation, Sydney.

Fisher, R., 2003, 'Tax administration and the personal services income legislation', *Tax Administration: Current Issues and Future Developments*, eds Walpole, M. and Fisher, R., Timebase, Sydney.

Freedman, J., 2003, 'Small business taxation: Policy issues and the UK', *Taxing Small Business: Developing Good Tax Policies*, ed Warren, N., Australian Tax Research Foundation, Sydney.

*Glover, J. and Tran-Nam, B., 2003, 'Small business, tax reform and tax compliance costs', *Tax Administration: Current Issues and Future Developments*, eds Walpole, M. and Fisher, R., Timebase, Sydney.

Grbich, Y., 2003, 'Tax decision-making at the cross roads: Strategic directions', *Tax Administration: Current Issues and Future Developments*, eds Walpole, M. and Fisher, R., Timebase, Sydney.

McManus, J. and Walpole, M., 2003, 'The administration's interpretation: The Australian GST rulings system and more', *Tax Administration: Current Issues and Future Developments*, eds Walpole, M. and Fisher, R., Timebase, Sydney.

Karlinsky, S., 2003, 'How does U.S. income tax law define a small business? Let me count the ways', *Taxing Small Business: Developing Good Tax Policies*, ed Warren, N., Australian Tax Research Foundation, Sydney.

McKerchar, M., 2003, 'The effects of complexity on unintentional noncompliance for personal taxpayers in Australia', *Tax Administration: Current Issues and Future Developments*, eds Walpole, M. and Fisher, R., Timebase, Sydney.

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Appendix 5: Media

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