

2004

Research Report

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1 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 2004.

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.

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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2 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 around 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 18 full-time academics, 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.

3 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.

4 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 2004 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.

5 Atax research profile

The first Atax Research Annual Report was published in 1999. Comparable data on Atax's research profile is only available since 2002 although earlier Research Annual Reports did present detailed lists of publications by Atax academic staff.

During the period since 1999 though, Atax's research performance has continued to improve. The outcome for 2003 presented in the table below reflects in large part, the publication of the proceedings of the 5th International Tax Administration conference held at Atax in 2002. In terms of DEST research performance by Atax staff in 2004, it was a return to the normal trend line improvement in DEST. With the 6th International Tax Administration conference held at Atax in 2004 and the publication of the proceedings in 2005, it is expected that DEST publications in 2005 will again peak at the levels which occurred in 2003.

What is important though is the overall trend upwards in DEST publications. With some 18 full time academic staff, it is clear that significant improvements are being made in terms of the research activity and associated output of Atax staff.

Weighted DEST qualifying publications*	2002	2003	2004
A1: Books (authored research)	0	10	5
B: Book chapters	1.5	9.81	0
C1: Refereed journal articles	8.2	10.42	9.5
E1: Refereed conference papers	2.0	0	0.5
TOTAL Weighted DEST points	11.70	30.22	15.00
Number of non-DEST publications	2002	2003	2004
A2/A3: Books (other/edited)	3	4	7
A4: Books (Revision/New edition)	6	7	4
B2: Book chapters	8	13	2
C2/C3: Non-refereed journal articles	18	11	19
C4: Notes/Reviews	12	18	2
E2/E3: Non-refereed conference papers	17	14	16
T: PhD theses	0	1	0
TOTAL number of non-DEST publications	64	68	50

While the DEST table above is interesting, it is only part of the research success story at Atax. As the second half of the table above also shows, Atax 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 was 64, in 2003, 68 and 2004, 50. This implies that on average, Atax staff published or presented over 4 papers per staff member in 2004.

The following sections will highlight in more detail just how significant the contribution of Atax staff were to the discussion of taxation issues during 2004, beginning with two special features on Atax staff involvement in building links to institutions in Asia concerned and through collaborative research projects.

6 Special Feature 1: Atax Continues to Push into Asia

UNSW recently announced that it is establishing a university campus in Singapore as part of its internationalisation strategy. UNSW Asia will become the first wholly-owned and operated research and teaching campus to be established overseas by an Australian university and will be UNSW's first offshore campus.

UNSW realises that education of the future will be transnational. The university's international push involves building research as well as teaching linkages, and moving students to overseas universities. Atax is helping to realise this vision and has undertaken a number of international research projects in recent years in countries such as China, Thailand, New Zealand, Vietnam and East Timor. Atax's Yuri Grbich and Amber Ahuja (International Projects - NSGlobal), recently embarked on a mission to India to expand Atax's global reach. They met leading Indian tax reform and administration players during their visit. Atax has identified research and teaching opportunities that will

ultimately contribute to the management of India's severe budgetary problems -the combined state and central budget deficit was 10.1% in 2002-2003. The central government's tax take is a mere 9.6% of GDP, which is among the lowest percentages in the world. Only 30 million out of 400 million workers contribute to the Indian tax base. The Indian government has spelt out a significant reform agenda in the second Kelkar Report (Report of the task force implementing the Fiscal Responsibility and Budget Amendment Act 2003).

The rapid economic growth and social pressures that India is experiencing will require the expansion of public goods and wealth transfers. The incoming Indian government is equally committed to this agenda and is in need of academic research and tax expertise to help it improve tax administration, reduce corruption and manage budgetary problems. In Australia, Atax's strong relationship with the ATO emerged from a recognition that the Taxation Office needed to draw upon the teaching and research expertise of a leading university.

This led to higher professional standards in auditing and tax administration functions as well as the expansion of the culture of self-assessment. There is a natural 'fit' between the high level of policy expertise available in India and the applied experience of Atax and of tax administrators, especially in the indirect tax field. Atax's Yuri Grbich concluded after the mission, 'It was clear that the institutional needs of India for consulting and training will be extensive and that Atax has the right blend of expertise and cultural similarity. We are excited by the potential to expand our global reach even further. These links will also contribute to the continual improvement in our international teaching program'

7 Special Feature 2: Industry Partnerships and National Tax Research

Small business record-keeping: implications for compliance?

Professor Chris Evans, Shirley Carlon and Darren Massey are evaluating the extent to which poor record keeping can increase business compliance costs, add to the probability of an Australian Taxation Office audit or cause liquidity problems. This research will identify the characteristics of effective record keeping that can help to reduce compliance problems, and in particular compliance costs, for small businesses. It will provide a framework to advise tax practitioners about how they can best assist clients to minimise compliance risks and burdens. The research is being funded by CPA Australia.

Stimulating innovation in the hybrid securities market

Atax Senior Lecturer Gordon Mackenzie has reviewed the impact of some of the Ralph Reform changes on the hybrid securities market. Clear cut rules about taxation of debt and equity were introduced by the Government in 2001 to reduce tax leakage and create certainty in this market. Gordon's empirical research investigated the extent to which changes in the market could be attributed to these tax rules. He reviewed data before and after the introduction of these regulatory changes. Gordon concluded that the new tax rules have stimulated innovation within the hybrid securities market.

GST and the expectations gap

This study by Atax researchers Associate Professor Michael Walpole and Senior Lecturer Jacqui McManus investigated whether there is a match between the expectations that tax advisers have of tax administrators, and those that tax administrators have of tax advisers. Hansford and Hasseldine (1999) argued that this gap exists overseas and this study provided an Australian context to this research. The Atax researchers identified the dimensions of the expectations gap, outlined how it was harmful to the administration of GST and recommended areas for improvement. This research will lead to improvements in the administration of GST which will contribute to improved efficiency levels and a reduction in business compliance costs.

Compliance costs are not 'blowing out' because of the non-commercial loss provisions

The Board of Taxation recently utilised Atax research services to investigate the potential 'blow out' in compliance costs due to the introduction of the non-commercial loss provisions of the Income Tax Assessment Act 1997. Atax Senior Lecturer Garry Payne, Associate Professor Binh Tran-Nam and Professor Chris Evans investigated the compliance burden on both taxpayers and tax practitioners. The research concluded that these provisions were not particularly onerous, and had not contributed to any significant increase in either transitional or recurrent compliance costs.

Atax assists the Australian Association of Professional Bookkeepers

The Australian Association of Professional Bookkeepers (AAPB) is committed to the development of industry standards for its members. Atax is helping AAPB to develop a course which will provide professional bookkeepers with a formal qualification. Atax academics Kalmen Datt and Garry Payne will develop the tax component of this course, designed to give bookkeepers a background understanding of the tax system underlying the entries they record, with a particular emphasis on the taxes covered by the BAS (Business Activity Statement). This course will contribute to the reduction of errors in the completion of the BAS, by increasing the educational qualifications of bookkeepers. Preliminary discussions have taken place with the Office of State Revenue in a number of States as well as with the Australian Taxation Office regarding possible formal recognition of the course.

Developing a sustainable Personal Income Tax model for the future

In late 2004, Binh Tran-Nam and Chris Evans, in partnership with Professor Brian Andrew and CPA Australia, won an Australian Research Council (ARC) linkage grant to develop a sustainable personal income tax model. The project has attracted a funding pool of approximately \$300,000 over two years from the ARC and CPA Australia. Personal Income Tax (PIT) is a crucial component of the Australian tax system, largely untouched by recent (primarily business and indirect) tax reform. It currently faces serious defects. Solutions need to be found to a variety of problems relating to the tax base, tax rates and tax administration. The project aims to explore alternative PIT models that can sustain high revenue inflows and other expectations imposed upon it, and yet deliver enhanced equity, efficiency and simplicity. By testing these models against world

'best practice' and taxpayer, tax practitioner and tax administrator resistance, the project aims to deliver a model that can attract community support and achieve traditional tax policy goals.

8 Academic Staff and Research Interests

Atax research is underpinned by the 18 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;
- Tax policy reform;
- Tax incidence;
- Corporate Tax; and
- Personal Tax.

9 Awards and Honours

Chris Evans Cedric Sandford Valedictory Address: Bath Abbey, UK, April 2004

UNSW Staff Development Award 2004

Binh Tran-Nam Certificate of Commendation by the Vietnamese Minister of Foreign Affairs for effective research into economic development and international integration of Vietnam

10 Professional Membership and Government 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 following is the full list of their membership

Shirley Carlon	Member, Institute of Chartered Accountants in Australia Member, Australasian Tax Teachers' Association Member, Accounting & Finance Association of Australia and New Zealand
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<p>Maurice Cashmere</p>	<p>Member of Law Society of New South Wales Art Gallery of New South Wales Foundation Member Australian Tax Teachers Association Vice President, Auckland Junior Chamber of Commerce Vice President, Auckland Civic Trust</p>
<p>Kalmen Datt</p>	<p>Admitted as legal practitioner in New South Wales Member of the Property and Business Law Committee - Auckland District Law Society Member of the Courts Committee - Auckland District Law Society Member of the Recently Admitted Members Committee Auckland District Law Society Admitted as Barrister & Solicitor (New Zealand) Admitted as Barrister of the Supreme Court of South Africa Solicitor and Notary Public – South Africa</p>
<p>Robert Deutsch</p>	<p>Member ATO International Rulings Panel Barrister, Bar Association of NSW External Member, ATO Part IVA Rulings Panel External Member, ATO Public Rulings Panel Fellow, Taxation Institute of Australia Member, Australasian Law Teachers' Association Member, Australasian Tax Teachers' Association</p>

Dr Chris Evans	CPA Australia National CGT Committee CPA Australia Tax Centre of Excellence Chartered Institute of Taxation (UK) Fellow, CPA Australia Fellow, Taxation Institute of Australia Member, The Board of Taxation, Standing Advisory Panel Member, Australasian Law Teachers' Association Member, Australasian Tax Teachers' Association Member, The Board of Taxation, Tax Value Method Working Group Member, CGT Sub-committee, ATO National Tax Liaison Group Member, Australian Tax Research Foundation Chartered Tax Adviser, UK Chartered Institute of Tax Member, Institute of Fiscal Studies, UK Member, Taxation Research Network, UK
Dr Yuri Grbich	Barrister of Supreme Court of New Zealand Solicitor NSW
Helen Hodgson	Fellow CPA Australia Member of Law Council (Business Law Section) Fellow, Taxation Institute of Australia Member of Law Council of Australia (Business Law Section) Tax Agent's Licence (since 1988)
Gordon Mackenzie	Member of Law Society of New South Wales Fellow of Tax Institute of Australia Member, Australasian Law Teachers' Association Member, Australasian Tax Teachers' Association Member, Securities Institute of Australia Member, Steering Committee of Centre for Pensions and Superannuation
Jacqui McManus	Institute of Chartered Accountants in Australia Australasian Tax Teachers' Association Australasian Law Teachers' Association International Fiscal Association

Garry Payne	Australasian Tax Teachers' Association Australasian Law Teachers' Association
John Raneri	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 Authoring Panel ICAA Tax and Financial Reporting Examination Panel Australia China Business Council Tax Agent
Dr Binh Tran-Nam	Member, Australasian Law Teachers' Association Member, Australasian Tax Teachers' Association Member, Taxation Research Network, UK
Matthew Wallace	Fellow, Taxation Institute of Australia Member, Australasian Law Teachers Association Member, Australasian Tax Teachers Association Member, Law Society of New South Wales Member, International Fiscal Association
Michael Walpole	Fellow, Taxation Institute of Australia NSW Education Committee of the Taxation Institute of Australia Member, Australian Tax Teachers Association Past Vice President of the Australasian Taxation Teachers Association Member of the Australasian Law Teachers Association Member of Society of Legal Scholars UK
Neil Warren	Research Director, Australian Tax Research Foundation Tax Advisor, <i>Business Coalition for Tax Reform</i> Australian Research Council: Reviewer of International Standing Economic Society of Australia Institute of Fiscal Studies

11 Atax Fellowship Program

The successful applicants for 2004 were Dr M. Peter van der Hoek, Professor of Economics from Erasmus University/Academy of Economic Studies, and Dr Amin Mawani, Associate Professor of Accounting from York University. Given his interest in transition economies, Prof. van der Hoek was also appointed Abe Greenbaum Fellow. While at Atax, Prof. van der Hoek conducted research into the eastern enlargement of the EU and tax reform in Eastern Europe while A/Prof Mawani focused on executive stock options and debt/equity rules. The Research Fellows played a high profile role in many research activities, including:

- Presenting seminars at Atax (see details in the Seminar/Conference section);
- Participating and presenting papers at the symposia (Tax Reform in Transition Economies: Sharing the Experience and The Debt/Equity Rules: Drawing the Line in the Sand).

The Research Fellows' knowledge of the eastern European and Canadian tax systems contributed significantly to the success of the above-mentioned symposia. Their seminar presentations were also published as Atax Discussion Papers.

12 PhD Program

In 2004, Atax had six PhD candidates enrolled in various PhD programs. Katherine Ritchie was forced to withdraw from the Atax PhD program due to ill health. Details of candidates, their topics and supervisors are listed below.

13 PhD in Taxation (with Atax)

Candidate	Thesis topic	Supervisor(s)
Solomon Gerber	A critical analysis of the law in relation to the taxation of trusts in Australia	Bob Deutsch
Jacqui McManus (Atax)	GST design and administration	Neil Warren
Rachel Tooma	General anti-avoidance rules in indirect taxation legislation in Australia	Bob Deutsch

14 PhD in Taxation Law (with School of Law)

Candidate	Thesis topic	Supervisor(s)
Campbell Rankine	The costs and burdens imposed by the Australian tax system on small investors	Bob Deutsch

Nolan Sharkey (Atax)	International tax laws, double taxation treaties and the Australia China interrelationship	Yuri Grbich & Hans Hendrischke
Michael Walpole (Atax)	Taxation of goodwill and related intangibles	Yuri Grbich & Bob Deutsch

15 Postgraduate Research Degree Supervisor

Chris Evans	<p>PhD: Katherine Ritchie: 'New Zealand small business taxation compliance costs: measurement and policy.'</p> <p>PhD: Philip Lignier: 'Identifying and estimating the managerial benefits induced by compliance with taxation requirements in Australian SMEs':</p> <p>PhD: Lex Fullarton: 'Miners' motivation: taxpayer involvement in mass marketed tax avoidance schemes in the Pilbara region of Western Australia between 1990 and 2000'</p>
Michael Walpole	LLM Degree candidate, Auckland University

16 Research Program Funding

Atax academic staff

ARC Grants

Chris Evans and Binh Tran-Nam (with Brian Andrew)

Towards systemic reform of the Australian personal income tax: developing a sustainable model for the future.

ARC Linkage Grant (with CPA Australia).

Binh Tran-Nam (with Glover at Monash University)

Assessing the effects of the Ralph Taxation Reforms on Small Business

ARC SPIRT

Michael Walpole (with Woellner, Coleman, McKerchar and Zetler)

An analysis of the Comparative Compliance Costs under the 1936 and 1997 Income Tax Assessment

ARC SPIRT

Faculty Research Grants

Kalmen Datt

'A critical analysis of the application of the general attribution rule in the GST with particular reference to security deposits, stakeholders and conditions'

Faculty Research Grant.

Helen Hodgson

‘An examination of the impact of the case of R v Pearce & Ors on Professional ethics of taxation advisors’

Faculty Research Grant.

Gordon Mackenzie

‘Survey of effect of taxation on investment management’

Faculty Research Grant

Gordon Mackenzie

‘Survey of the Response of Australian Retail Capital Markets to the New Substantive Debt/equity Rules’

Faculty Research Grant.

Jacqui McManus and Kate Collier

‘Developing a Learning Culture in a Tax Administration’

Faculty Research Grant.

Jacqui McManus and Michael Walpole

‘The expectations gap between tax administrators and tax practitioners in GST’

Faculty Research Grant.

Binh Tran-Nam

‘Access to and Operating Costs of Tax Dispute Resolution in Australia’

USRP.

Michael Walpole

‘A Comparative Review of Self Assessment in Income Tax’

Faculty Research Grant.

Other Research Grants

Shirley Carlon, Chris Evans and Darren Massey

‘An analysis of the impact of record keeping systems and practice on the problems of tax compliance for the small business sector’

CPA Australia Small Business Research Grant.

Nolan Sharkey, Binh Tran-Nam, Matthew Wallace and Neil Warren

‘Tax system reform in Korea and Australia’

Australia-Korea Foundation.

Binh Tran-Nam

‘Post-reform Capital Taxation in Australia’

Taxpayers Research Foundation

17 Special Projects, Commissioned Research

In 2004, Atax attracted commissioned research from a variety of national and international organisations. These included the Board of Taxation, the ATO and the New Zealand Inland Revenue Department:

Maurice Cashmere, Robert Deutsch and Gordon Mackenzie

‘A model for the classification of finance and related tax compliance risk within the Australian finance landscape’
Australian Taxation Office.

Chris Evans, Garry Payne and Binh Tran-Nam

‘Post-implementation review of the compliance costs and administrative costs of the Non-commercial Losses legislation’
Board of Taxation

Chris Evans, Binh Tran-Nam and Gordon Cooper.

‘An evaluation of the compliance and administrative costs of the CGT small business concessions’
Board of Taxation

Chris Evans and Binh Tran-Nam

‘The tax compliance costs of small and medium-sized businesses’
New Zealand Inland Revenue Department

18 Journal Affiliations

eJournal of Tax Research

The eJournal is jointly edited by Binh Tran-Nam and Michael Walpole. 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.

In 2004, two issues of Volume 2 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 2 lists members of the Editorial Board and contents of the two issues in Volume 2 of the eJournal.

Member of Editorial Board of Journals

Robert Deutsch	eJournal of Tax Research
Chris Evans	Australian Tax Review
	eJournal of Tax Research
	Legal Issues in Business
Binh Tran-Nam	eJournal of Tax Research
Michael Walpole	eJournal of Tax Research
Neil Warren	eJournal of Tax Research

Referee of Journal Article

Chris Evans	Australian Tax Review
	Australian Tax Forum

	British Tax Review
	eJournal of Tax Research
Helen Hodgson	Australian Tax Forum
	Australian Tax Review
Gordon Mackenzie	Australian Tax Forum
Jacqui McManus	Australian Tax Forum
	eJournal of Tax Research
Garry Payne	Legal Issues in Business
Binh Tran-Nam	Centre of Independent Studies Working Papers Journal of Economic Theory
Michael Walpole	Australian Federal Law Tax Forum Australian Tax Review New Zealand Journal of Taxation Law & Policy
Neil Warren	Australian Economic Review eJournal of Tax Research Australian Tax Forum

19 Publications.

Atax academic staff contribute in a significant way to the overall quantum of tax research undertaken in Australia. As Australia's largest tax school within a University, Atax staff are regularly contribute to both the academic as well as the professional literature on tax. They also regularly contribute to conferences both in Australia and overseas.

Listed below are the publications by Atax academic staff during 2004 as well as conference papers presented.

Books

Deutsch, R., Friezer M, Fullerton I, Gibson M, Hanley P, Plummer W, Snape T, *Australian Tax Handbook* (Sydney: ATP, 2004).

Deutsch, R., *Fundamental Tax Legislation* (Sydney: ATP, 2004).

Deutsch, R., Fisher D, Orow B, *Income Tax and GST Strategies Manual* (Sydney: ATP, 2004).

Evans, C., Murphy, S., Barkoczy, S., Woellner, R., *Australian Taxation Law* (Sydney: CCH, 2004)

Walpole, M., Gilders, F., Richardson, G., Taylor, J., *Understanding Taxation Law - an Interactive Approach* (Sydney: Lexis-Nexis Butterworths, 2004).

Warren, N., *Tax: Facts, Fiction and Reform* (Sydney: Australian Tax Research Foundation, 2004).

Book Chapters

McManus, J., Fisher, R. K, 'The Long and Winding Road: A Century of Centralisation in Australian Tax', *Studies in the History of Tax Law*, (Portland, Oregon: HART Publishing, 2004).

Journal Articles (Refereed)

Cashmere, M., 'Part IVA after Hart'. (2004), *Australian Tax Review*, Vol 33, No 3, pp131-149.

Evans, C.C., 'Diminishing Returns: The case for reduced annual filing for personal income taxpayers in Australia', (2004), *Australian Tax Review*, Vol 33, No 3, pp168-181.

Evans, C.C., 'Taxing personal capital gains in Australia: complexity and proposals for reform', (2004), *Australian Tax Forum*, Vol. 19, No. 3, pp371-432.

Grbich, Y., 'New Modalities in Tax Decision-Making: Applying European experience to Australia', (2004), *eJournal of Tax Research*, Vol 2, No 2, pp125-154.

Hodgson, H., 'Mum - It's not fair! An Analysis of Transfer Payments to Australian Families applying the criteria of Equity and Simplicity', (2004), *Australian Tax Forum*, Vol 19, No 3, pp283-323.

McManus, J., 'GST and Assessment', (2004), *GST Journal*, Vol 4, No 8, pp224-229.

Sharkey, N., 'Tax Reform in the China Context: The Corporate tax unit and Chinese enterprise', (2004), *eJournal of Tax Research*, Vol 2, No 2, pp210-225.

Tran-Nam, B., 'The GST – Recurrent Compliance Costs and Benefits for Australian Small Business: A Case Study Approach', (2004), *New Zealand Journal of Taxation Law and Policy*, Vol. 10, No. 4, pp334-352.

Journal Article (Other)

Hodgson, H., 'Handouts & Mandates: A Review of the 2004 Federal Election', (2004), *Taxation in Australia*, Vol 39, No 5, pp249-252.

Mackenzie, G., 'Employee v self employed retirement funding', (2004), *Australian Superannuation Law Bulletin*, Vol 26, No 2.

Mackenzie, G., 'Superannuation Changes', (2004), *Australian banking and finance law bulletin*, Vol6, No 10.

Mackenzie, G., 'Treasury releases discussion paper; transiting to retirement', (2004), *Australian Superannuation Law Bulletin*, Vol 16, No 5.

Mackenzie, G., 'MLIS and other Pension changes', (2004), *Australian Superannuation Law Bulletin*, Vol 16, No 4.

Mackenzie, G., 'Employee v self employed retirement funding', (2004), *Australian Superannuation Law Bulletin*, Vol 16, No 2.

Mackenzie, G., 'New Surcharge Rates', (2004), *Australian Superannuation Law Bulletin*, Vol 16, No 2.

Mackenzie, G., 'Taxing Retirement funding of the self employed', (2004), *Australian Superannuation Law Bulletin*, Vol 16, No1.

Mackenzie, G., 'Taxing retirement funding of the employed', (2004), *Australian Superannuation Law Bulletin*, Vol 15, No 9.

Mackenzie, G., '2004 Federal Budget superannuation initiatives', (2004), *Australian superannuation law bulletin*, Vol 15, No 8.

Mackenzie, G., 'Taxing retirement funding employee v self employed', (2004), *Australian Superannuation Law Bulletin*, Vol 15, No 8.

Tran-Nam, B., 'Closer Economic Relations with India as a Source of Growth to Vietnam', (2004), *Asian Analysis*, <http://www.aseanfocus.com/asiananalysis/>.

Tran-Nam, B., 'From Fish to Shrimp: The Continuing Saga of the US-Vietnam BTA', (2004), *Asian Analysis*, <http://www.aseanfocus.com/asiananalysis/>.

Tran-Nam, B., 'From Modernizing Education As a Means for Successful Regional Integration', (2004), *Asian Analysis*, <http://www.aseanfocus.com/asiananalysis/>.

Warren, N., 'The Tax Files: Debunking the Furphies', (June 2004), *Australian CPA*, pp37-39.

Conference Papers

Deutsch, R., 'Foreign Tax Credits', paper presented at the 4th World Tax Conference, Sydney, 2004.

Deutsch, R., 'Today's Part IVA - a report card seminar paper', paper presented at NSW Annual Intensive Retreat: Managing tax risk for corporate taxpayers, Terrigal, 2004.

Evans, C., 'Diminishing returns: The case for reduced annual filing for personal taxpayers in Australia', paper presented at the 6th International Conference on Tax Administration, Sydney, 2004.

Evans, C., 'Taxing personal capital gains in Australia: causes of complexity and proposals for reform', paper presented at the 16th Annual ATTA conference, Adelaide, 2004.

Fisher, R., 'The role for judicial review of taxation decisions', paper presented at the 6th International Conference on Tax Administration, Sydney, 2004

Grbich, Y., 'New modalities in tax decision making: Applying European experience to Australia', paper presented at the 6th International Conference on Tax Administration, Sydney, 2004.

Mackenzie, G., 'The Hybrid Capital Markets after the new debt/equity rules', paper presented at The debt/equity rules: drawing the line in the sand, Sydney, 2004.

Mackenzie, G., 'Update on Tax', paper presented at CLE Seminar, Sydney, 2004.

McManus, J., Collier, K., 'Introducing Learning Partnerships into the Australian Taxation Office', paper presented at the 5th Asia-Pacific Cooperative Education Conference, Auckland, 2004.

- McManus, J.**, 'Material Considerations in Compliance', paper presented at the IIR Australian Corporate Tax Summit, Sydney, 2004.
- McManus, J.**, 'The impact of VAT design on administration', paper presented at the 6th International Conference on Tax administration: Challenges of Globalising Tax Systems, Sydney, 2004.
- Payne, G.**, 'GST Implications of the Standard Contract for the Sale of a Business', paper presented at Continuing Legal Education: Taxation Essentials for Commercial Lawyers, Sydney, 2004.
- Sharkey, N.**, 'Reforming China's Income Tax Laws', paper presented at Tax Reform in Transitional Economies Symposium, Sydney, 2004.
- Sharkey, N.**, 'Taxing the Income of Private Enterprise in China', paper presented at the Asian Law Institute Inaugural Conference, Singapore, 2004.
- Tran-Nam, B.**, 'Assessing the Tax Simplification Impact of Tax Reform: Research Methodology and Empirical evidence from Australia', paper presented at the 97th Annual Conference of the National Taxation Association, Minneapolis, 2004.
- Tran-Nam, B.**, 'Sustainable Growth and Agricultural Development: Vietnam's Rural Development in the Context of International Intergration', paper presented at the Vietnam-Netherlands Research Program Conference, Hanoi, 2004.
- Tran-Nam, B.**, 'The compliance costs of the GST to small business: Some preliminary results based on a case study approach', paper presented at the 6th International Conference on Tax Administration: The Challenges of Globalising Tax Systems, Sydney, 2004.
- Walpole, M.**, 'Does Australia Provide Incentives to use Goodwill in Transfer Pricing', paper presented at 'Crossing Boundaries' Australasian Law Teachers Association Conference, Darwin, 2004.
- Walpole, M., Coleman, C., McKerchar, M., Woellner, R., Zetler, J.**, 'Identifying the psychological costs of tax compliance', paper presented at the 6th International Conference on Tax Administration: Challenges of Globalising Tax Systems, Sydney, 2004.
- Walpole, M.**, 'Have you shut the windows? Time limits on amendment of assessments', paper presented at the NSW Annual Intensive Retreat: Managing tax risk for corporate taxpayers, Terrigal, 2004.
- Warren, N., Harding, A., Lloyd, R.**, 'Income distribution and Redistribution: The Impact of Selected Government Benefits and Taxes in Australia in 2001-02', paper presented at the 28th General Conference of the International Association for Research in Income and Wealth, Cork, Ireland, 2004.
- Warren, N., Harding, A., Lloyd, R.**, 'Tax and Expenditure incidence: 1994-95 to 2001-02', paper presented at Distributional Effects of Government Spending and Taxation – A conference of the Levy Economics, New York, 2004.

Warren, N., 'Taxation Aspects of Housing Affordability', paper presented at the National Summit on Housing Affordability, Canberra, June 2004.

20 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 outline the conferences or seminars organised by Atax. Appendix 3 lists the proceedings of conferences held by Atax.

Conference

	<i>Atax Academics Involved as Organisers</i>
6th International Conference on Taxation Administration, Sydney, April 2004.	Rodney Fisher, Michael Walpole
Atax Annual GST and Indirect Tax Weekend Workshop. April-May 2004	Jacqui McManus
Tax Reform in Transition Economies: Sharing the Experience, 18 August 2004.	Binh Tran-Nam
The Debt/Equity Rules: Drawing the Line in the Sand, 20 September 2004.	Robert Deutsch, Binh Tran-Nam

Seminars

	<i>Atax Academics Involved as Organisers</i>
Maurice Cashmere, Part IVA after Hart, 18 June 2004.	Binh Tran-Nam
Adrian Sawyer An International Tax Organisation: A Step Forward for Rulings and APAs, 1 July 2004.	Binh Tran-Nam
Peter van der Hoek, The European Union: Eastern Enlargement and Taxation, 27 August 2004.	Binh Tran-Nam
Amin Mawani, Executive Stock Options, 10 September 2004.	Binh Tran-Nam

21 Presentations to Professional Bodies or Academic Departments

Maurice Cashmere	'Part IVA after Hart', Atax, 18 June 2004
Chris Evans	Coopers Tax World: Pay TV: March 2004 'CGT: A Survival Guide': Half Day Seminar presented to Taxation Institute of Australia State members in WA (June), SA (June) and Queensland (September). Association of Certified Chartered Accountants (UK accountants): ACCA Tax Forum: 'Australian tax reform: unfinished business', Sydney, 22 July 2004. Challis Tax Discussion Group: 'Diminishing returns: the case for reduced annual filing for personal income taxpayers in Australia'; Sep 2004.
Garry Payne	'GST Implications – Standard Contract for Sale of a Business', presentation for Continuing Legal Education, Tax Essentials for Commercial Lawyers, Sydney. March 2004
Michael Walpole	'Does Australia Provide Incentives to use Goodwill in Transfer Pricing?', presented to the Australasian Law Teachers' Association Annual Conference – Darwin, July 2004 'Have you shut the windows? Time limits applicable to finality of assessments', presented to TIA NSW Intensive Weekend Workshop, November 2004
Neil Warren	"Budget 2004: Tax Strategies", Macquarie Bank, April 2004 "What personal income tax cuts should be made and to whom?", Citigroup, Sydney, April 2004

22 Court or Government Committee

Maurice Cashmere Panel member, Tax Office Performance Review Panel

23 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 2004 is provided in Appendix 4. The long list involves all forms of the media. It is a further testimony of Atax's growing reputation as the leading tax school in Australia.

24 Appendix 1 – Academic Staff and 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
Kalmen Datt	Lecturer	<ul style="list-style-type: none"> ➤ GST ➤ CGT: Evidence ➤ Dispute resolution ➤ Evidence and innovations in distance learning teaching
Bob Deutsch	Professor	<ul style="list-style-type: none"> ➤ International Taxation
Dr Chris Evans	Professor and Director	<ul style="list-style-type: none"> ➤ Capital and wealth taxation ➤ Tax policy and administration issues that surround compliance and compliance costs ➤ Small business and personal tax reform issues
Rodney Fisher	Senior Lecturer	<ul style="list-style-type: none"> ➤ Tax administration ➤ Tax litigation ➤ Taxation of companies
Dr Yuri Grbich	Professor	<ul style="list-style-type: none"> ➤ Tax avoidance ➤ Trusts and taxation of trusts ➤ Tax law reform ➤ Institutional aspects of tax
Helen Hodgson	Senior Lecturer	<ul style="list-style-type: none"> ➤ Tax administration ➤ Tax ethics
Gordon Mackenzie	Senior Lecturer	<ul style="list-style-type: none"> ➤ Superannuation ➤ Corporate Finance ➤ Securities law

<i>Staff Member</i>	<i>Position</i>	<i>Areas of interest</i>
Jacqui McManus	Senior Lecturer	<ul style="list-style-type: none"> ➤ GST ➤ International taxation ➤ Tax compliance costs ➤ Fringe benefits tax ➤ Tax administration ➤ Tax compliance
Shirley Murphy	Lecturer	<ul style="list-style-type: none"> ➤ Superannuation ➤ Employee remuneration
Garry Payne	Senior Lecturer	<ul style="list-style-type: none"> ➤ Income tax (corporate tax, trusts, property transactions, primary production) ➤ GST ➤ CGT ➤ Superannuation ➤ Small Business
John Raneri	Senior Lecturer	<ul style="list-style-type: none"> ➤ Taxation planning ➤ Trusts and partnerships ➤ Stamp duty ➤ GST
Nolan Sharkey	Lecturer	<ul style="list-style-type: none"> ➤ International tax ➤ Taxation in China, Hong Kong and Singapore
Dr Binh Tran-Nam	Associate Professor	<ul style="list-style-type: none"> ➤ Tax compliance costs ➤ Development Economics ➤ Models of overlapping generations
Matthew Wallace	Senior Lecturer	<ul style="list-style-type: none"> ➤ International tax ➤ Tax reform ➤ CGT
Michael Walpole	Associate Professor and Associate Director (Teaching)	<ul style="list-style-type: none"> ➤ Taxation of trusts ➤ Stamp duty ➤ Tax implications of dealings in goodwill ➤ Taxation compliance costs ➤ Tax Administration

<i>Staff Member</i>	<i>Position</i>	<i>Areas of interest</i>
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

25 Appendix 2 - Editorial board and contents of vol. 2 eJournal of Tax Research

Editorial Board

Editorial guidance is provided by an international panel of eminent tax academics and professionals, comprising:

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*
 Professor Chris Evans, *Atax, University of New South Wales*
 Professor Judith Freedman, *Faculty of Law, Oxford University*
 Professor Malcolm Gammie, *Chambers of Lord Grabiner 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

Tran-Nam, B., 2004, '*Editorial Announcement*', 2(1): 5.
 Evans, C., Tran-Nam, B., Walpole, B., 2004, '*The Cedric Sandford Medal*', 2(1): 6-7.
 Sawyer, A., 2004, '*Is an International Tax Organisation an Appropriate Forum for Administering Binding Rulings and APAS?*', 2(1): 8-70.
 Freedman, J., 2004, '*Aligning Taxable Profits and Accounting Profits: Accounting standards, legislators and judges*', 2(1): 71-99.

Lai, M., Sheikh Obid, S. N., Meera, A. K., 2004, '*Towards An Electronic Filing System: A Malaysian survey*', 2(1):100-112.

Ott, K., 2004, '*The Evolution of the Informal Economy and Tax Evasion in Croatia*', 2(1):113-124.

Grbich, Y., 2004, '*New Modalities in Tax Decision-Making: Applying European experience to Australia*', 2(1):125-154.

Issue 2

Lee, N., 2004, '*The Effect of the Human Rights Act 1998 on Taxation Policy and Administration*', 2(2): 155-182.

Moss, P., 2004, '*Towards Community Ownership of the Tax System: The taxation Ombudsman's perspective*', 2(2): 183-191.

Prebble, J., 2004, '*Trusts and Double Taxation Agreements*', 2(2): 192-209.

Sharkey, N., 2004, '*Tax Reform in the China Context: The corporate tax unit & Chinese enterprise*', 2(2): 210-225.

Karlinsky, S., Burton, H., Blanthorne, C., 2004, '*Perceptions of Tax Evasion as a Crime*', 2(2): 226-240.

Turner L, Apelt, C., 2004, '*Globalisation, Innovation and Information Sharing in Tax Systems: The Australian experience of the diffusion and adoption of electronic lodgement*', 2(2):241-269.

26 Appendix 3 - Atax 2004 Conferences

THE BUSINESS OF GST

*16th Annual GST & Indirect Tax Weekend Workshop
Australia's leading professional forum on GST*

Sheraton Noosa Resort, Queensland

6.00pm Thursday 29 April to 6.00pm Saturday 1 May (and breakfast Sunday morning 2 May) 2004

Program**Thursday 29 April**

3.00pm	Accommodation check-in for arriving delegates.
5.00–6.00	Registration Collect your materials from 5pm onwards in the Ballroom Foyer.
6.00–7.30	Welcome cocktails Enjoy welcoming cocktails in the Rendezvous Lounge. Catch up with old and new friends and choose somewhere for dinner. Booking a restaurant before cocktails, if possible, may be wise – ask the concierge at the Sheraton for advice.

Friday 30 April

7.00–9.00	BREAKFAST IN CATO'S -YOU NEED TO PRESENT YOUR BREAKFAST VOUCHER (delegates please plan an early breakfast to avoid an 8.30am rush)
8.30–9.00	Registration Noosa Ballroom Foyer
9.00	Session 1
9.00–9.10	Chair and opening – The business of GST Jacqui McManus, Atax UNSW
9.10–9.55	Justice Graham Hill Scheme New Zealand or an example of the operation of Division 165 CTA comment – Miquel Timmers
9.55–10.25	Bruce Quigley, ATO
10.25–11.05	Meet the panel Gina Lazanias, Baker & McKenzie The new tax system's "[r]estriction on refunds" ATO comment

11.05–11.30	<i>COFFEE</i>
11.30	Session 2
11.30	<i>Chair – Michael Perez, Allens Arthur Robinson</i>
11.35–12.30	<i>Ken Fehily, PWC</i>
	GST, barter & non-monetary consideration
	<i>ATO comment</i>
	<i>CTA comment – Andrea Laing</i>
12.30–1.20	<i>Jim Murray, TT Legal</i>
	Tax law partnerships and GST – what a duo!
	<i>ATO comment</i>
1.20	LIGHT LUNCH THEN FREE UNTIL 3.00PM
Friday 30 April continued	
3.00	Session 3 – Coffee is available for delegates prior to start of Session 3.
3.00	<i>Chair – Peter Dixon, Tsunami Consulting Pty Ltd</i>
3.05–3.55	<i>Nick Kallinikios, KPMG</i>
	Acquisition – supply is in the eye of the beholder
	<i>ATO comment</i>
	<i>10 mins</i>
3.55–4.40	<i>Sam Rowe & Jeremy Geale, Minter Ellison</i>
	A road map to GST issues arising in merger and acquisitions transactions
	<i>ATO comment</i>
	<i>CTA comment – Frank McNamara</i>
4.40–5.30	<i>Panel and Open Forum on today's issues</i>
	<i>Chair - Michael Walpole, Atax UNSW</i>
	Panel comprises speakers from throughout the day and key
ATO personnel	
5.30	<i>CONCLUDE</i>
7.30	<i>Pre-dinner drinks in the Rendezvous Lounge</i>
8.00	Dinner
	Noosa Ballroom

Saturday 1 May

7.00–9.00 <i>VOUCHER</i>	<i>BREAKFAST IN CATO'S - YOU NEED TO PRESENT YOUR BREAKFAST</i>
	(delegates please plan an early breakfast to avoid an 8.30am rush)
9.30	Session 4
9.30	<i>Chair - Ken Claughton, Pitcher Partners</i>
9.35–10.30 <i>Westgarth</i>	<i>Matthew Cridland & Murray Jewell, Corrs Chambers</i>
	Back to the future: GST transitional issues revisited <i>ATO comment</i>
	<i>CTA comment – George Nikolaou</i>
10.30–11.20	<i>Geoff Mann, Blake Dawson Waldron</i>
	Real property and GST
11.20–11.45	<i>COFFEE</i>
11.45	Session 5
11.45	<i>Chair – Paul Stacey, Thomson Legal & Regulatory Ltd</i>
11.50–12.45	<i>Rebecca Millar, Sydney University</i>
	Timing, groups, and the applicability of UK VAT avoidance cases in Australia <i>ATO comment</i>
	<i>CTA comment – Bill Packwood</i>
12.45–1.35	<i>Michael Evans, KPMG</i>
	Creditable purpose – can the relationship be to past activities? <i>ATO comment</i>
1.35	LUNCH THEN FREE UNTIL 3.00PM

Saturday 1 May continued

3.00 Session 6.	Session 6 – Coffee is available for delegates prior to start of
3.00	<i>Chair – Andrew Sommer, Clayton Utz</i>
3.05–3.25	<i>George Nikolaou, Coles Myer</i>
3.25–4.15	Division 66 – The case for second-hand wine products <i>Denis McCarthy, PWC</i>

Cross border supply of services, global contracts and
Australia's
international commitments
ATO comment

4.15–4.55
Zealand

Marie Pallot, Inland Revenue Department, New

GST issues in New Zealand

4.55–5.00

CONCLUDING COMMENTS & PLANS FOR 2005

5.30–6.30

Jacqui McManus *Atax UNSW*

Closing Cocktails

Share a beer or a glass of wine before choosing company for
dinner somewhere in Noosa. ***Please book your restaurant
early – say Friday – as Noosa's great eateries are very busy
Saturday night.***

Sunday 2 May

7.00–10.00
VOUCHER

BREAKFAST IN CATO'S - YOU NEED TO PRESENT YOUR BREAKFAST

(delegates please plan a leisurely breakfast)

***Room checkout is 10.00am unless arrangements are made
with reception.***

SPECIAL THANKS TO ALL PRESENTERS, CHAIRS, PANELS
AND TO EVERYBODY WHO HELPED PUT THIS PROGRAM TOGETHER.

NOTE: As always, papers are on the record and discussion and forums off the record. This is an absolute rule (except where a speaker expressly states otherwise) and is designed to ensure genuine open exchange.

IMPORTANT: This is a UNSW activity and all care is taken to assure the highest possible standards and accuracy. Even so, no person is entitled to place legal reliance on the papers, presentations or comments of any person presenting or attending. Specific tax matters should be advised upon by appropriately qualified persons in professional adviser/client circumstances.

TAX REFORM IN TRANSITION ECONOMIES: SHARING THE EXPERIENCE

*Seminar Room, Atax, 45 Beach Street, Coogee
9.00am to 5.00pm Wednesday 18 August 2004*

Program

- 08.50–9.00 *Registration & collecting materials*
- 09.00–9.10 *Welcome by Associate Professor Chris Evans* (Director of Atax)
- Morning Session (Chair: Associate Professor Lee Burns, University of Sydney)**
- 09.10–10.10 *Professor M. Peter van der Hoek* (Erasmus University/Atax)
Taxation and corruption in the new member states of the European Union
- 10.10–11.10 *Associate Professor Stephen Fortescue* (UNSW)
Taxation of the resource sector in Russia
- 11.10–11.30 **MORNING TEA**
- 11.30–12.30 *Associate Professor Melanie Beresford* (Macquarie University)
Tax reform and gender equity in Vietnam
- 12.30–13.30 **LIGHT LUNCH & NETWORKING**
- Afternoon Session (Chair: Associate Professor Binh Tran-Nam, Atax)**
- 13.30–14.30 *Associate Professor Hans Hendrichske* (UNSW)
Local taxation in China
- 14.30–15.30 *Nolan Sharkey* (Atax)
Reforming China's income tax laws: The tax unit
- 15.30–15:50 **AFTERNOON TEA**
- 15.50–16.50 *Professor Rick Krever* (Deakin University)

16.50–17.00
(Atax)

Impediments to tax reform in transitional countries
Summary & Closing by Associate Professor Binh Tran-Nam

SPECIAL THANKS TO ALL SPEAKERS, CHAIRS AND
TO EVERYBODY WHO HELPED PUT THIS SYMPOSIUM TOGETHER

THE DEBT/EQUITY RULES: DRAWING THE LINE IN THE SAND

Evening Seminar

*Australian Graduate School of Management
Level 6 conference room 2
5.30 pm - 8.20 pm Monday 20 September 2004*

Program

5.00-5.30 Registration & Collecting Materials

5.30-5.35. Welcome by Professor Bob Deutsch

1st Session (Chair: Professor Bob Deutsch, Atax UNSW)

5.35-6.00 Justice Graham Hill (Federal Court of Australia)

6.00-6.50 Catherine Deane (Tax Partner, Deloitte Touche Tohmatsu)

'Practical Issues encountered in the debt/equity border'

6.50-7.10 *Cocktails and Canape*

2nd Session (Chair: Professor Bob Deutsch, Atax UNSW)

7.10-7.40 Gordon Mackenzie (Atax UNSW)

'The hybrid capital market after the new debt/equity rules'

7.40-8.20 Professor Amin Mawani (York University, Canada / Atax
Research Fellow 2004)

*'Debt-Equity Line Drawing & Economic Substance: The
Canadian Experience'*

SPECIAL THANKS TO ALL PRESENTERS, CHAIR
AND TO EVERYBODY WHO HELPED PUT THIS PROGRAM TOGETHER.

NOTE: As always, papers are on the record and discussion and forums off the record. This is an absolute rule (except where a speaker expressly states otherwise) and is designed to ensure genuine open exchange.

IMPORTANT: This is a UNSW activity and all care is taken to assure the highest possible standards and accuracy. Even so, no person is entitled to place legal reliance on the papers, presentations or comments of any person presenting or attending. Specific tax matters should be advised upon by appropriately

CONFERENCE PROGRAM: 6TH INTERNATIONAL CONFERENCE ON TAX ADMINISTRATION

THURSDAY 15 APRIL 2004

Welcome

CHAIR: Associate Professor Chris Evans Director, *Atax, UNSW*

9.00am OPENING ADDRESS

The Honourable Sir Anthony Mason *AC KBE*

9.15am KEYNOTE ADDRESS

Michael Carmody, *Commissioner of Taxation – Australia*

9.45am KEYNOTE ADDRESS

David Vos, *Inspector-General of Taxation – Australia*

10.15am Getting personal - a tax model for the future

Paul Drum, *Senior Tax Counsel, CPA Australia*

MORNING SESSIONS

STREAM A: TAX COLLECTION

Chair: Associate Professor Michael Walpole, *Atax, UNSW*

11.10am Filing SA tax returns by internet: The impact on taxpayer compliance in the UK

Dr Ann Hansford, *Bristol Business School - University of the West of England, UK*

Catherine Pilkington, *University of Central Lancashire, UK*

Andrew Lymer, *University of Birmingham, UK*

11.40am Globalisation, innovation and information sharing in tax systems: The Australian experience of the diffusion and adoption of electronic lodgment

Dr Liane Turner, *Australian Taxation Office*

Christina Apelt, *Australian Taxation Office*

12.10pm Rendering unto other peoples' Caesars: Globalisation comes to tax collection

Professor Phillip Burgess, *School of Law, The University of New South Wales*

STREAM B: TAX COMPLIANCE IN A CHANGING ENVIRONMENT

Chair: Jacqui McManus, *Atax, UNSW*

11.10am Diminishing returns: The case for reduced annual filing for personal taxpayers in Australia

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

11.40am The changing nature of work: Has the Australian Taxation Office kept pace?

Dr Margaret McKerchar, *Faculty of Rural Management, Sydney University*

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

12.10pm The application of personalisation to taxation compliance management

Garry Mitchell, *Australian Taxation Office*

Brian Benson, *Australian Taxation Office*

MID-DAY SESSIONS

STREAM A: TAX EVASION

Chair: Associate Professor Cynthia Coleman, Sydney University

1.40pm Perceptions of tax evasion as a crime

Professor Stewart Karlinsky, *Tax Policy Institute - San Jose State University, USA*

2.10pm The evolution of the informal economy and tax evasion in Croatia

Katarina Ott, *Institute of Public Finance, Croatia*

2.40pm Penalties and sanctions for taxation crimes in New Zealand and the implications for taxpayer compliance

Ken Devos, *Department of Business Law & Taxation, Monash University*

STREAM B: TAX ADMINISTRATION AND LEGAL DECISION MAKING

Chair: Professor Philip Burgess, UNSW

1.40pm The role for judicial review of taxation decisions

Rodney Fisher, *Atax, The University of New South Wales*

2.10pm Judicial control of tax negotiation

Sandra Eden, *School of Law, University of Edinburgh, UK*

2.40pm Critique of the present model for review and appeal

David Marks, *Barrister-at-Law, Inns of Court, Brisbane*

AFTERNOON SESSIONS

STREAM A: IMPACTS ON TAX ADMINISTRATION

Chair: Matthew Wallace, Atax, UNSW

3.30pm Product rulings and sustainable agriculture: Suggestions for a greener tax system

Wayne Gumley, *Department of Business Law & Taxation, Monash University*

4.00pm An analysis of the impact of tax fairness perceptions on taxation compliance behaviour in a non-Western jurisdiction: The case of Hong Kong

Dr Grant Richardson, *Department of Business Law & Taxation, Monash University*

STREAM B: EFFICIENCY AND COMPLIANCE OF TAX SYSTEMS

Chair: Dr Veerindejeet Singh

3.30pm State government tax collection performance in Malaysia

Professor John Hasseldine and Ron Hodges, *School of Business, University of Nottingham, UK*; Nor Aziah Abdul Manaf, *University Utara Malaysia*

4.00pm Characteristics of an efficient tax system: The case of Malaysian indirect tax

M. Mansor, M. Tayid, R.N. Yusof, *Faculty of Accountancy, University Utara Malaysia*

FRIDAY 16 APRIL 2004

Welcome

CHAIR: Rodney Fisher, Atax, UNSW**9.10am KEYNOTE ADDRESS**David Butler, *Commissioner of Inland Revenue, New Zealand***9.50am Towards community ownership of the tax system: The Tax Ombudsman's perspective**Philip Moss, *Special Tax Advisor to the Ombudsman***10.30am New modalities in tax decision making: Applying European experience to Australia**Professor Yuri Grbich, *Atax, The University of New South Wales***STREAM A: INFLUENCES ON TAX ADMINISTRATION****Chair: Rodney Fisher, Atax, UNSW****11.30am The impact of VAT design on administration**Jacqui McManus, *Atax, The University of New South Wales***12.00pm The effect of the Human Rights Act 1998 on taxation policy and administration**Natalie Lee, *School of Law, University of Southampton, UK***12.30pm Challenges for tax authorities: Globalisation and supply chain restructures: Risks in profit sharing**Michael Jenkins, *Australian Taxation Office*Geoff Morris, *Australian Taxation Office***STREAM B: TAX ADMINISTRATION AND COMPLIANCE COSTS****Chair: Associate Professor Binh Tran-Nam, Atax, UNSW****11.30am Psychological costs of tax compliance**Associate Professor Michael Walpole, *Atax, The University of New South Wales;*Professor Robin Woellner, *Faculty of Law, University of Western Sydney;*Associate Professor Cynthia Coleman and Dr Margaret McKerchar, *Sydney University;*Julie Zetler, *Macquarie University***12.00pm Tax compliance costs of business taxpayers in Croatia**Helena Blazia, *Faculty of Economics, University of Rijeka, Croatia***12.30pm Taxation compliance costs for companies in Slovenia**Maja Klun, *Faculty of Administration, University of Ljubljana, Slovenia***MID-DAY SESSIONS****STREAM A: INDIRECT TAX COMPLIANCE COSTS****Chair: Garry Payne, Atax, UNSW****2.10pm The compliance costs of the GST to small business: Some preliminary results based on a case study approach**Associate Professor Binh Tran-Nam, *Atax, The University of New South Wales*Professor John Glover, *Faculty of Law, Monash University*

2.40pm **New Zealand's fringe benefits tax 20 years on: An empirical investigation into employers' perceptions**

Shirley Carr, *Dept of Accountancy, Massey University, NZ*

Carrol Chan, *Dept of Accountancy, Massey University, NZ*

3.10pm **The costs of customs compliance in Croatia in 2001**

Mihaela Pitarevic, *Institute of Public Finance, Croatia*

STREAM B: INTERNATIONAL ADMINISTRATION ISSUES

Chair: Associate Professor Michael Walpole, Atax, UNSW

2.10pm **Trusts and double taxation agreements**

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

2.40pm **Is an international tax organisation an appropriate forum for administering binding rulings and APAs?**

Adrian Sawyer, *Dept of Accounting, Finance & Information Systems, University of Canterbury, New Zealand*

3.10pm **New Zealand double tax treaty policy and practice: An assessment**

Dr David White, *School of Accounting & Commercial Law, Victoria University, New Zealand*

AFTERNOON SESSIONS

TAX ADMINISTRATION - INTERNATIONAL PANEL DEBATE

4.00pm **Panel Members: To be advised at conference**

5.00pm **Close of conference**

Associate Professor Michael Walpole, *Atax, The University of New South Wales*

5.15pm **Conference concludes**

27 Appendix 4 - Media Citations 2004

‘Atax student prize listing’, *SMH*, Monday 2 February 2004.

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