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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 2005.

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.
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 19 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 2005 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.

The outcome for 2003 and 2005 presented in the table below reflects in part, the publication of the proceedings of the 5th and 6th International Tax Administration conference organised by Atax in 2002 and 2004 respectively. However, even when the impact of the Tax Administration Conference is removed, there is a broad upward trend in DEST research performance by Atax staff since 1999.

Another trend which is evident in the table below is the success of efforts to ensure that publications which were previously not DEST qualifying are ultimately published in peer reviewed journals and books. This in part explains the declining share of publications which are non-DEST qualifying. With the 7th International Tax Administration conference being held in April 2006 and the proceedings planned for publication in late 2006, Atax DEST performance in 2006 should again continue its upward trend.
### Weighted DEST qualifying publications*

<table>
<thead>
<tr>
<th>Publications</th>
<th>2002</th>
<th>2003</th>
<th>2004</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1: Books (authored research)</td>
<td>0</td>
<td>10</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>B: Book chapters</td>
<td>1.5</td>
<td>9.81</td>
<td>0</td>
<td>4.7</td>
</tr>
<tr>
<td>C1: Refereed journal articles</td>
<td>8.2</td>
<td>10.42</td>
<td>9.5</td>
<td>21.5</td>
</tr>
<tr>
<td>E1: Refereed conference papers</td>
<td>2.0</td>
<td>0</td>
<td>1.5</td>
<td>0.83</td>
</tr>
<tr>
<td><strong>TOTAL Weighted DEST points</strong></td>
<td><strong>11.70</strong></td>
<td><strong>30.22</strong></td>
<td><strong>16.00</strong></td>
<td><strong>27.03</strong></td>
</tr>
</tbody>
</table>

* A1 publications are given a weighting of 5 DEST points while B, C1 and E1 publications are weighted at 1 DEST point.

### Number of non-DEST publications

<table>
<thead>
<tr>
<th>Publications</th>
<th>2002</th>
<th>2003</th>
<th>2004</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>A2/A3: Books (other/edited)</td>
<td>3</td>
<td>4</td>
<td>7</td>
<td>1</td>
</tr>
<tr>
<td>A4: Books (Revision/New edition)</td>
<td>6</td>
<td>7</td>
<td>4</td>
<td>2.95</td>
</tr>
<tr>
<td>B2: Book chapters</td>
<td>8</td>
<td>13</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>C2/C3: Non-refereed journal articles</td>
<td>18</td>
<td>11</td>
<td>19</td>
<td>12</td>
</tr>
<tr>
<td>C4: Notes/Reviews</td>
<td>12</td>
<td>18</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>E2/E3: Non-refereed conference papers</td>
<td>17</td>
<td>14</td>
<td>16</td>
<td>14.83</td>
</tr>
<tr>
<td>T: PhD theses</td>
<td>0</td>
<td>1</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL number of non-DEST publications</strong></td>
<td><strong>64</strong></td>
<td><strong>68</strong></td>
<td><strong>50</strong></td>
<td><strong>34.78</strong></td>
</tr>
</tbody>
</table>

The following sections will highlight in more detail just how significant the contribution of Atax staff were to the discussion of taxation issues during 2005, beginning with two special features on Atax staff involvement in building links to institutions in Asia and through collaborative research projects.

### 6 Special Feature 1 Atax Continues to Push into Asia

In mid March 2005, an Atax team, consisting of Binh Tran-Nam, Neil Warren, Matthew Wallace and Nolan Sharkey, visited South Korea under a grant from the Australia-Korea Foundation. Significantly, this visit represented the first formal institutional linkage and international research collaboration in taxation between Korea and Australia.

The visit to South Korea began with a day long conference entitled “Tax System Reform in Korea and Australia” and was organised by the Korea Institute of Public Finance (KIPF). Bringing together leading Korean and Australian taxation academics, this conference saw a free interchange of ideas and experience with tax reform in Australia and Korea over recent years. The interchange also served to highlight the participants understanding of the pressures likely to confront the Australian and Korean tax systems in the coming years such as globalisation and ageing population. The similarities in experience were clear as were the differences and potential lessons each country could learn from the experiences of the other.

The KIPF conference was followed by a day long visit to the Korean National Tax Service where Atax delegates participated in a workshop on the proposed Earned Income Tax Credit (EITC) in South Korea. The focus of this session was on the experience in
other countries with EITC, especially Australia, and the lessons that could be learnt by Korea when designing and implementing such a regime.

Later in 2005, Margaret McKerchar and Neil Warren were invited to Korea to present papers at an International Tax Reform Conference organised by the Korean Academic Society of Taxation (KAST) on 21-22 October. Speakers were invited from around the world to present papers and discuss the tax reform issues being debated in their respective countries. Attendance led to the establishment of links with tax researchers in Germany, China, and the USA.

7 Special Feature 2: Industry Partnerships and National Tax Research

During 2005 Atax staff undertook a number of major research projects of which five are detailed below:

Research and Recommendations on Definition of Small Business

Atax was commissioned by the Institute of Chartered Accountants to review the manner in which small business is defined, explicitly or implicitly, in Commonwealth income tax (excluding CGT), FBT and GST legislation, with the aim of proposing a consistent criteria for access to and application of the various concessions available to small business.

A key finding was that the current myriad “definitions” of small business, with multiple inconsistent criteria, definitions and thresholds, appears to be in large part a result of the process that takes place when concessions, preferences or other small business provisions are introduced. The result is that there is complexity with some concessions being of such a vastly different nature that valid reasons can exist for using different criteria, or using more than one criterion, or using different thresholds. It was found that reducing the problem of inconsistency and complexity needs to involve two steps:

1. Consolidating and simplifying criteria and their meaning (to the extent possible)
2. Addressing the process of definition (to minimise future deviations).

It is argued that the essential elements for any simplified definition of small business must include:

- Criterion (or criteria) that is to be used
- Meaning of that criterion (or criteria)
- Threshold – for the criterion
- Grouping provisions – to avoid manipulation
- Flexibility – to allow for new concessions or departures from the norm.

The report outlines a proposal which includes legislative changes which would include consideration of these element as well as possible policy reforms to accompany these changes. The full report is available at:

As announced by the Board of Taxation, Atax was engaged to confirm identification of the inoperative provisions of the two Income Tax Assessment Acts. This followed consultancy work undertaken for the Board in 2004 which resulted in a list of provisions of the 1936 and 1997 Income Tax Assessment Acts that are thought to be inoperative.

The Atax team consisting of Bob Deutsch, Maurice Cashmere, Garry Payne, John Raneri and Kalmen Datt analysed the candidate inoperative provisions to confirm they have no residual operation. Atax also analysed cross references in Commonwealth legislation and regulations to candidate inoperative provisions and the scope of definitions referring to these provisions to ensure they do not cause the candidate provisions to have continuing effect.

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.

New South Wales Office of State Revenue review and evaluation of its pay-roll tax compliance program
New South Wales (NSW) Office of State Revenue (OSR) commissioned a review and evaluation of its pay-roll tax compliance program in 2005. The review and evaluation was undertaken by Jacqui McManus and Dr Margaret McKerchar. The report produced for this project considered the strategic approach adopted by the NSW OSR Compliance Division with respect to key pay-roll tax compliance risks; divisional risk identification process used to support the identification of compliance risks and development of compliance strategies; the divisional resource allocations to the key compliance risks faced by OSR in relation to pay-roll tax; and included recommendations to improve existing strategies to minimize the loss of revenue to the State of NSW as a result of employer non-compliance with pay-roll tax legislation.

8 Academic Staff and Research Interests

Atax research is underpinned by the 19 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, seven 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 Member of Adjudication Panel Jan 2005 For ATTA Conference Wellington.

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
<table>
<thead>
<tr>
<th>Name</th>
<th>Affiliations</th>
</tr>
</thead>
</table>
| Shirley Carlon     | Member, Institute of Chartered Accountants in Australia  
|                    | Member, Australasian Tax Teachers’ Association  
|                    | Member, Accounting & Finance Association of Australia and New Zealand                                                |
| Maurice Cashmere   | Member, 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                                                                                   |
| Kalmen Datt        | Admitted as legal practitioner in New South Wales  
|                    | Admitted as Barrister & Solicitor (New Zealand)  
|                    | Admitted as Barrister of the Supreme Court of South Africa                                                           |
| Robert Deutsch     | 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                                                                       |
| Dr Chris Evans     | CPA Australia National CGT Committee  
|                    | CPA Australia Tax Centre of Excellence  
|                    | 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, 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  
<p>|                    | Solicitor NSW                                                                                                          |</p>
<table>
<thead>
<tr>
<th>Name</th>
<th>Professional Affiliations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Helen Hodgson</td>
<td>Fellow CPA Australia&lt;br&gt;Member, Law Council (Business Law Section)&lt;br&gt;Fellow, Taxation Institute of Australia&lt;br&gt;Member, Law Council of Australia (Business Law Section)&lt;br&gt;Tax Agent’s Licence (since 1988)</td>
</tr>
<tr>
<td>Fiona Martin</td>
<td>Fellow, Taxation Institute of Australia&lt;br&gt;Member, Australasian Tax Teachers Association&lt;br&gt;Member, Australasian Law Teachers Association</td>
</tr>
<tr>
<td>Gordon Mackenzie</td>
<td>Member, Law Society of New South Wales&lt;br&gt;Fellow, Tax Institute of Australia&lt;br&gt;Member, Australasian Law Teachers’ Association&lt;br&gt;Member, Australasian Tax Teachers’ Association&lt;br&gt;Member, Securities Institute of Australia&lt;br&gt;Member, Steering Committee of Centre for Pensions and Superannuation&lt;br&gt;Member, National Tax Liaison Group (NTLG) International Finance Reporting sub-committee</td>
</tr>
<tr>
<td>Jacqui McManus</td>
<td>Institute of Chartered Accountants in Australia&lt;br&gt;Member, Australasian Tax Teachers’ Association&lt;br&gt;Member, Australasian Law Teachers’ Association&lt;br&gt;International Fiscal Association</td>
</tr>
<tr>
<td>Dr Margaret McKerchar</td>
<td>Member, Australasian Tax Teachers’ Association&lt;br&gt;Fellow, CPA&lt;br&gt;NSW Divisional Councillor, CPA Australia&lt;br&gt;Fellow, Tax Institute of Australia</td>
</tr>
<tr>
<td>Garry Payne</td>
<td>Member, Australasian Tax Teachers’ Association&lt;br&gt;Member, Australasian Law Teachers’ Association</td>
</tr>
<tr>
<td>John Raneri</td>
<td>Law Society of New South Wales&lt;br&gt;Accredited Taxation Law Specialist, Law Society of NSW&lt;br&gt;CPA Australia&lt;br&gt;Fellow, Tax Institute of Australia</td>
</tr>
</tbody>
</table>
### 11 Atax Fellowship Program

The successful applicants for 2005 were Dr Ann Hansford, Senior Lecturer from University of West England, Ms Kimberley Brooks, Assistant Professor from University of British Columbia and Ms Monica Chowdry, King’s College in London. Given her interest in developing economies, Kimberley Brooks was also appointed Abe Greenbaum Fellow. While at Atax, the 2005 Atax fellows presented research seminars (see details in the Seminar/Conference section) and collaborated with Atax staff on a variety of research topics. The simultaneous presence of two early career fellows (Brooks and Chowdry) at
Atax contributed significantly to the research culture at Atax, while Dr Hansford was able to finalise her joint work with some Atax academics, resulting in a refereed publication.

### 12 PhD Program

In 2005, Atax had a number of PhD candidates enrolled in various PhD programs. Details of candidates, their topics and supervisors are listed below.

### 13 PhD in Taxation (with Atax)

<table>
<thead>
<tr>
<th>Candidate</th>
<th>Thesis topic</th>
<th>Supervisor(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Solomon Gerber</td>
<td>A critical analysis of the law in relation to the taxation of trusts in Australia</td>
<td>Bob Deutsch</td>
</tr>
<tr>
<td>Jacqui McManus</td>
<td>Facilitating and nurturing learning in the workplace: A case study in tax administration</td>
<td>Neil Warren</td>
</tr>
<tr>
<td>Rachel Tooma</td>
<td>General anti-avoidance rules in indirect taxation legislation in Australia</td>
<td>Bob Deutsch</td>
</tr>
<tr>
<td>Philip Lignier</td>
<td>Identifying and estimating managerial benefits incurred by compliance with taxation requirements of Australian SMEs</td>
<td>Chris Evans</td>
</tr>
<tr>
<td>Wollela Abehodie</td>
<td>Tax operating costs of and compliance with the VAT in Ethiopia</td>
<td>Binh Tran-Nam and Margaret McKerchar</td>
</tr>
<tr>
<td>Meg Venning</td>
<td>GST, the cash economy and business to household consumer transactions in Australia</td>
<td>Neil Warren</td>
</tr>
<tr>
<td>Linh Vu</td>
<td>Integration of the family tax benefits into the personal income tax system – Impact on the Australia labour market</td>
<td>Binh Tran-Nam and Chris Evans</td>
</tr>
</tbody>
</table>

### 14 PhD in Taxation Law (with School of Law)

<table>
<thead>
<tr>
<th>Candidate</th>
<th>Thesis topic</th>
<th>Supervisor(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Campbell Rankine</td>
<td>The costs and burdens imposed by the Australian tax system on small investors</td>
<td>Bob Deutsch</td>
</tr>
</tbody>
</table>
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 | Chris Evans & Yuri Grbich

### 15 Postgraduate Research Degree Supervisor

**Bob Deutsch**


PhD, Rachel Tooma: ‘General anti-avoidance rules in indirect taxation legislation in Australia’.

PhD, Campbell Rankine: ‘The costs and burdens imposed by the Australian tax system on small investors’.

**Chris Evans**

PhD, Michael Walpole: ‘Taxation of goodwill and related intangibles’.

PhD, Philip Lignier: ‘Identifying and estimating the managerial benefits induced by compliance with taxation requirements in Australian SMEs’.

PhD, Linh Vu: ‘Integration of the family tax benefits into the personal income tax system – Impact on the Australia labour market’.

**Yuri Grbich**

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

PhD, Michael Walpole: ‘Taxation of goodwill and related intangibles’.

**Margaret McKerchar**

PhD, Ern Chen Loo: ‘The Influence of the Introduction of Self Assessment on Compliance’ for personal taxpayers in Malaysia’.

PhD, Wollela Abehodie: ‘Tax Operating Costs of and Compliance with VAT in Ethiopia’.

**Binh Tran-Nam**

PhD, Wollela Abehodie: ‘Tax Operating Costs of and Compliance with VAT in Ethiopia’.

PhD, Linh Vu: ‘Integration of the family tax benefits into the personal income tax system – Impact on the Australia labour market’.

**Neil Warren**

PhD: Jacqui McManus: ‘Facilitating and nurturing learning in the workplace: A case study in tax administration’.
PhD: Meg Venning ‘GST, the Cash Economy and Business to Household Consumer Transactions in Australia’.

16 Postgraduate Research Thesis Marker


17 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).

Michael Walpole and Margaret McKerchar (with Woellner, Coleman, 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.

Fiona Martin
‘The interrelationship between taxation, commercial and Indigenous considerations for traditional land owners establishing entities to manage native title interest and commercial undertakings’.
Faculty Research Grant.

**Jacqui McManus and Kate Collier**
‘Developing a Learning Culture in a Tax Administration’.
Faculty Research Grant.

**Rachel Tooma**
‘Critical analysis of proposed new tax laws to deter promoters of tax exploitation schemes’
Faculty Research Grant.

**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.

**Binh Tran-Nam, Neil Warren, Matthew Wallace and Nolan Sharkey**
‘Tax system reform in Korea and Australia’.
Australia-Korea Foundation.

**Binh Tran-Nam**
‘Post-reform Capital Taxation in Australia’.
Taxpayers Research Foundation.

**18 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, Binh Tran-Nam and Gordon Cooper**
‘An evaluation of the compliance and administrative costs of the CGT small business concessions’.
Board of Taxation.

**Bob Deutsch, Maurice Cashmere, Garry Payne and Kalmen Datt**
Board of Taxation.

Bob Deutsch and Matthew Wallace
‘International Tax: Anti Avoidance’.
ATO.

Helen Hodgson, Gary Payne, Neil Warren
‘Research and Recommendations on Definition of Small Business’.
Institute of Chartered Accountants.

Margaret McKerchar, Helen Hodgson, Kalmen Datt
‘Report to the Inspector General of Taxation’.
Inspector General of Taxation.

Jacqui McManus and Neil Warren
‘GST Gap in Australia’.
NSW Treasury.

Jacqui McManus and Margaret McKerchar
‘Report on Review of Compliance Strategic Approach Undertaken by NSW OSR Compliance Division to Minimise the Loss of Pay-Roll Tax Revenue Through Non-Compliance’.
NSW OSR.

Neil Warren, Ann Harding and Rachel Lloyd
Report to the Victorian Department of Premier and Cabinet.

Neil Warren, Ann Harding and Rachel Lloyd
Report to the Victorian Department of Premier and Cabinet.

Nolan Sharkey, Michael Baum and Jinyan Li
‘Commentaries and Recommendations on Key Issues Related to Drafting the Chinese Basic Tax Law’.
National Peoples Congress.

Garry Payne, Kalmen Datt
‘Bookkeepers Association Project’.
Bookkeepers Association.
19 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 been added to the DEST Register of Refereed Journals.

In 2005, two issues of Volume 3 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 3 of the eJournal.

**Member of Editorial Board of Journals**

- Robert Deutsch  eJournal of Tax Research
- Chris Evans  Australian Tax Review (General Editor)
  eJournal of Tax Research
  Legal Issues in Business
- Margaret McKerchar  Journal of the Australasian Tax Teachers’ Association
- Binh Tran-Nam  eJournal of Tax Research
- Michael Walpole  eJournal of Tax Research
- Neil Warren  eJournal of Tax Research

**Referee of Journal Article**

- Maurice Cashmere  Australian Tax Review
- Chris Evans  Australian Tax Review
  Australian Tax Forum
  FinanzArchiv
  Centre for Independent Studies (Policy Monograph Series)
- Helen Hodgson  Australian Tax Forum
- Fiona Martin  Legal Education Review
  Interior Design/Interior Architecture Education Association
- Jacqui McManus  Australian Tax Forum
  eJournal of Tax Research
- Margaret McKerchar  Journal of Australian Taxation
  Australian Tax Forum
  eJournal of Tax Research
- Binh Tran-Nam  Australian Tax Forum
  Journal of the Australasian Tax Teachers’ Association
- Michael Walpole  Australian Tax Forum
- Neil Warren  eJournal of Tax Research
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 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 2005 as well as conference papers presented.

**Books**


**Book Chapters**


Journal Articles (Refereed)


*Journal Article (Other)*


*Conference Papers/Presentations*


Evans, C., ‘Division 152- The Complexities Explained’, paper presented at the Tasmanian State Convention (TIA) 14-15 Oct 05


21 Seminars or Conferences

As part of the research process, Atax staff were involved in organising a number of professional and academic conferences and seminars. The tables below outline the conferences or seminars organised by Atax. Appendix 3 lists the proceedings of conferences held by Atax.

**Conference**

<table>
<thead>
<tr>
<th>Conference</th>
<th>Atax Academics Involved as Organisers</th>
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<tbody>
<tr>
<td>Atax Annual GST and Indirect Tax Weekend Workshop, Noosa April 2005</td>
<td>Jacqui McManus</td>
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**Seminars**

<table>
<thead>
<tr>
<th>Atax Research Seminar Series, Sydney:</th>
<th>Atax Academics Involved as Organisers</th>
</tr>
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<tbody>
<tr>
<td>o ‘Tax Treatise between Developing and Developed Countries’, Kim Brooks, University of British Columbia.</td>
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<tr>
<td>o 'Recovery of Overpaid GST and VAT and the Passing on Defense', Monica Chowdry, King’s College, University of London.</td>
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<tr>
<td>o ‘Constitutional Law Protection of Horizontal and Vertical Equity in Taxation (US and Germany), Dr Henry Ordower, Saint Louis University.</td>
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<tr>
<td>o 'Introducing an environmental tax: the lessons to be learnt from UK Climate Change Levy', Dr Ann Hansford, The University of the West of England.</td>
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</table>
22 Presentations to Professional Bodies or Academic Departments

<table>
<thead>
<tr>
<th>Name</th>
<th>Presentation Details</th>
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<tbody>
<tr>
<td></td>
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<tr>
<td>Garry Payne</td>
<td>CPA Australia, CGT Workshops (eight) as part of CPA Program Taxation Module, Sydney, March-April and October 2005</td>
</tr>
<tr>
<td>Nolan Sharkey</td>
<td>‘Comparative Tax Avoidance Techniques in China and Australia’ paper presented to the Xiamen National Tax Office, Xiamen City, May 2005</td>
</tr>
<tr>
<td></td>
<td>‘Comparative Tax Avoidance Techniques in China and Australia’ paper presented to the Quanzhou National Tax Office, Quanzhou City, May 2005</td>
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</table>

23 Court or Government Committee

Chris Evans, Rachel Tooma
Submission to Treasury on Tax Exploitation Scheme Exposure Draft Legislation, August 2005.

Neil Warren, Jacqui McManus

24 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 2005 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.
# Appendix 1 – Academic Staff and Research Interests

<table>
<thead>
<tr>
<th>Staff Member</th>
<th>Position</th>
<th>Areas of interest</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shirley Carlon</td>
<td>Lecturer</td>
<td>- Agency theory&lt;br&gt;- Accounting policy choice</td>
</tr>
<tr>
<td>Maurice Cashmere</td>
<td>Senior Lecturer</td>
<td>- Corporate Finance&lt;br&gt;- Commercial Law&lt;br&gt;- Anti-Avoidance</td>
</tr>
<tr>
<td>Kalmen Datt</td>
<td>Lecturer</td>
<td>- GST&lt;br&gt;- CGT&lt;br&gt;- Evidence&lt;br&gt;- Dispute resolution&lt;br&gt;- Evidence and innovations in distance learning teaching&lt;br&gt;- Directors and their obligations in a tax context</td>
</tr>
<tr>
<td>Bob Deutsch</td>
<td>Professor</td>
<td>- International Taxation</td>
</tr>
<tr>
<td>Dr Chris Evans</td>
<td>Professor and Director</td>
<td>- Capital and wealth taxation&lt;br&gt;- Tax policy and administration issues that surround compliance and compliance costs&lt;br&gt;- Small business and personal tax reform issues</td>
</tr>
<tr>
<td>Dr Yuri Grbich</td>
<td>Professor</td>
<td>- Tax avoidance&lt;br&gt;- Trusts and taxation of trusts&lt;br&gt;- Tax law reform&lt;br&gt;- Institutional aspects of tax</td>
</tr>
<tr>
<td>Helen Hodgson</td>
<td>Senior Lecturer</td>
<td>- Tax administration&lt;br&gt;- Tax ethics&lt;br&gt;- Family and Tax Policy</td>
</tr>
<tr>
<td>Gordon Mackenzie</td>
<td>Senior Lecturer</td>
<td>- Superannuation&lt;br&gt;- Corporate Finance&lt;br&gt;- Securities law</td>
</tr>
<tr>
<td>Fiona Martin</td>
<td>Senior Lecturer</td>
<td>- Taxation of charities&lt;br&gt;- Human Rights&lt;br&gt;- Legal Education</td>
</tr>
<tr>
<td>Staff Member</td>
<td>Position</td>
<td>Areas of interest</td>
</tr>
<tr>
<td>---------------------------</td>
<td>--------------------------------------------</td>
<td>-----------------------------------------------------------------------------------</td>
</tr>
</tbody>
</table>
| Jacqui McManus            | Senior Lecturer                            | ➢ GST  
➢ International taxation  
➢ Tax compliance costs  
➢ Fringe benefits tax  
➢ Tax administration  
➢ Tax compliance |
| Dr Margaret McKerchar     | Associate Professor                        | ➢ Compliance Behaviour  
➢ Environmental Taxation  
➢ Tax Administration |
| Garry Payne               | Senior Lecturer                            | ➢ Income tax (corporate tax, trusts, property transactions, primary production)  
➢ GST  
➢ Small Business |
| John Raneri               | Senior Lecturer                            | ➢ Taxation planning  
➢ Trusts and partnerships  
➢ Stamp duty  
➢ GST |
| Nolan Sharkey             | Lecturer                                   | ➢ International tax  
➢ Taxation in China, Hong Kong and Singapore |
| Rachel Tooma              | Associate Lecturer                         | ➢ Anti-Avoidance  
➢ Stamp Duty  
➢ GST |
| Dr Binh Tran-Nam          | Associate Professor                        | ➢ Tax compliance costs  
➢ Development economics  
➢ Models of overlapping generations |
| Matthew Wallace           | Senior Lecturer                            | ➢ International tax  
➢ Tax reform  
➢ CGT |
| Michael Walpole           | Associate Professor and Associate Director (Teaching) | ➢ Taxation of trusts  
➢ Stamp duty  
➢ Tax implications of dealings in goodwill  
➢ Taxation compliance costs  
➢ Tax Administration |
| Dr Neil Warren            | Associate Professor and Associate Director (Research) | ➢ Public sector economics  
➢ Taxation policy and distributional issues  
➢ Fiscal federalism and grant allocation |
26 Appendix 2 - Editorial board and contents of vol. 3 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, Pro. Vice Chancellor, James Cook University

Issue 1


Issue 2


27 Appendix 3 - Atax 2005 Conferences

17th Annual GST & Indirect Tax Weekend Workshop
Australia’s leading professional forum on GST
Sheraton Noosa Resort, Queensland
6.00pm Thursday 14 April to 6.30pm Saturday 16 April (Breakfast Sunday morning 17 April) 2005

Program

Thursday 14 April

5.00–6.00  Registration (Laguna 3 room)
Collect your materials from 5pm onwards in the Laguna 3 room.

6.00–7.30  Welcome cocktails (Lilly Pond Terrace)
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 15 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

9.00–9.05  Chair and opening
Jacqui McManus, Atax UNSW

Session 1. The Year In Review

9.05–9.45  Geoff Mann, Blake Dawson Waldron
Gordon Brysland, Australian Government Solicitor

Case update
Topical developments and or emerging issues and trends in GST cases to date. This session will also incorporate contractual issues to look out for/avoiding disputes (based on cases to date).

9.45–10.25  Simon Calabria, WebbMartin
Developments in GST interpretations rulings roundup
Rulings and practice statement update covering topical (including unusual) developments, emerging issues and trends

10.25–10.30  CTA Comment

10.30–10.45  Tax Office Comment

10.45–11.05  Morning Tea & Networking Break (Lilly Pond)

11.05  Session 2. Bread & Butter Issues

11.05  Chair - Ken Fehily, PricewaterhouseCoopers
11.05–11.45  
**Justice Graham Hill**, Federal Court of Australia  
*A fresh look at Enterprises*  
Consideration of the draft ruling MT 2004/D3 and some fresh insights into the concept of enterprise.

11.45–11.50  
**Tax Office Comment**

11.50–12.20  
**Andrew Howe & Rhys Penning**, Greenwoods and Freehills  
*Cancelled financial supplies*  
Consideration of the following questions: When an attribution occurs after cancellation, when is creditable purpose determined? Does an adjustment event arise as a consequence? This session will also cover the changes in the extent of creditable purpose.

11.50–11.55  
**Tax Office Comment**

12.20–12.25  
**Andrew Howe & Rhys Penning**, Greenwoods and Freehills  
*Cancelled financial supplies*  
Consideration of the following questions: When an attribution occurs after cancellation, when is creditable purpose determined? Does an adjustment event arise as a consequence? This session will also cover the changes in the extent of creditable purpose.

12.25–12.55  
**Ross Stitt**, Allens Arthur Robinson  
*Creditable purpose*  
This paper explores the implications of The Recoveries Trust case including: What degree of relationship is required between an acquisition and an input taxed supply to negate a creditable purpose? What implications do the timing of acquisitions and supplies have on creditable purpose?

12.55–1.00  
**Tax Office Comment**

1.00–3.00  
**Lunch and Networking Break** (Laguna 3 & Lilly Pond Terrace)

3.00  
**Chair-Garry Payne**, Atax, UNSW

3.00–3.30  
**Andrew Barrah**, ANZ Banking Corporation  
*Apportionment*  
Practical examples raising issues regarding apportionment of input tax credits.

3.30–3.35  
**Tax Office Comment**

3.35–4.05  
**John Koutsogiannis**, Deloitte  
*Going Concern Adjustments*  
An expose of the seemingly unintentional problems that result from the application of Division 135.

4.05–4.15  
**CTA Comment**

4.15–4.30  
**Tax Office Comment**

4.30–5.30  
**Mike Evans**, KPMG, **Marie Pallot**, NZ Internal Revenue Department,  
**Paul Stacey** Thomson ATP, A nominated Tax Office representative  
Panel discussion on bread and butter issues regarding enterprise, timing issues, denial of ITCs and other issues raised during the day

5.30–5.45  
**Afternoon Tea and Networking Break** (Lilly Pond Terrace)
7.30-8.00  Pre Dinner Drinks (Lilly Pond)
8.00-     Dinner- Noosa Ballroom

Saturday 16 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)

9.30  Session 3 Practical Application & Special Rules
9.30  Chair - Adrian Firmstone, Firmstone & Feil
9.30–10.00  George Nikolaou, Coles Myer

Vouchers
A new approach to vouchers? An attempt to address the inequities existing in relation to vouchers.

10.00-10.10  Tax Office Comment
10.10–10.30  Andrea Lang, Shell Australia
The Tax Issues
Interactive session considering issues across GST/FTB/income tax. – Indirect Taxes, Shell Australia.

10.30–10.40  Tax Office Comment
10.40-11.20  Eugene Choi, Malleson Stephen Jaques
Aspects of GST single entity treatment

11.20-11.40  Morning Tea & Networking Break (Lilly Pond)
11.40  Chair-Andrew Sommer, Clayton Utz
11.40-12.25  Stephen Bladwel, PKF
Practical applications of the GST legislation to real property transactions: problems with the design.

12.25-12.40  Tax Office & Corporate Tax Association Comment
12.40-1.00  Peter Konidaris & Denis McCarthy, PriceWaterhouseCoopers
International Issues
Consideration of when an entity is “in Australia”, and using the fact pattern of an actual client matter to illustrate the issues and consequences. This session will include an update on the next, phase of work the OECD is undertaking concerning taxing cross border services and mitigating the incidence of double taxation.

1.00-1.10  Tax Office Comment
1.10-3.10  Lunch & Networking Break (Laguna 3 & Lilly Pond)
3.10  Session 4 Managing Your Relationship With The Tax Office
3.10  Chair-Michael Walpole, Atax,UNSW
3.10-3.55  Stephen Jones, Maddocks Solicitors
Avenues for resolving GST disputes
explores a range of possible approaches and tactics that can be employed in resolving GST disputes including objection
and appeal rights, private binding rulings, and judicial review of ATO decisions, declaratory proceedings, and legal professional privilege and access powers.

3.55-4.30  Peter Dixon, PEAK Business Consultants
Finalising a large case GST audit
examination of the issues arising at the back end of an audit once the main liability issues have been settled, including imposition and remission of penalties, negotiating and documenting the settlement, amending BAS and application of General Interest Charge, status s36 and s35 notices, status of ATO’s Compliance Activity Reports and future activity (i.e. issues based audits).

4.30-4.40  Tax Office Comment
4.40-5.00  Closing Comments from the Chair Jacqui McManus, Atax
5.30-6.30  Closing Cocktails (Poolside)
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.
28 Appendix 4 - Media Citations 2005


Elizabeth Colman, 10 Feb 2005, ‘Complex tax breaks too hard to claim’, *The Australian*, (Helen Hodgson and Garry Payne).


Bulletin with Newsweek, March 30 2005, p49: “Tax is crippling Australian earners. So why is there no action?” Associate Professor Neil Warren of ATAX says the benefits of the personal income tax cuts after the introduction of the GST have been eroded.

Weekend Australian, April 2 2005, p1: “Labor’s tax overhaul”: tax specialist Neil Warren says that although the Labor plan for tax reform has some advantages, it includes problems of high effective marginal rates as tax credit is withdrawn.

Australian Financial Review, April 4 2005, “Tax change will hit revenue”, p7 Professor of Taxation Bob Deutsch has called new rules on corporate group taxation a ticking time bomb which will see a major decline in tax revenue.

Nick Tabakoff, 5 April 2005, Why the tax burden is not being shared; They say there are two certainties in life: death and taxation. But Australian breadwinners might... The Bulletin, (Neil Warren).

Radio National, 6.15pm, April 13 2005, Australia Talks Back, Promo: Today’s show: Professor Neil Warren, University of NSW.

SMH, April 18 2005, P2: “Landlords and speculators reap billions from tax rule changes”: Chris Evans, director of ATAX, says that recent data indicates that the reduction in capital gains tax did not as suggested generate more revenue.
UNSW website, April 19 2005, ‘Taxing times: Atax workshop’, ‘The workshop brought together leading taxation specialists from across the tax divide, attracting corporate tax managers, senior tax administrators, judges, leading consultants, taxation partners and academics’, said Senior Lecturer, Jacquie McManus of Atax.

Brisbane Courier Mail, April 30 2005, ‘Flexible taxation courses in demand’. ‘Many of our students end up consulting to clients who are operating on a global scale and need specialist advice about multiple taxation jurisdictions’, said Professor Chris Evans.


Sky News Australia, 8.13pm, May 10 2005, Interview with Professor Neil Warren of the University of New South Wales on the 2005 Federal Budget which has been unveiled by Federal Treasurer Peter Costello tonight.


Weekend Australian, May 14 2005, p4: “Average earners face tax increase”: UNSW Associate Professor of tax Neil Warren has calculated that workers on average earnings will face a rising tax burden despite their $6 a week tax cut.


Media Appearance on Internet TV ‘Coopers Problems in Practice’, publisher: CCH 8th July 2005 (Michael Walpole).


Liliana Molina, 13 July 2005, ‘Keep good records’, The Courier Mail, *(Chris Evans, Shirley Carlon project).*

ABC Radio, Radio National, 5:48PM AEST Monday, 25 July 2005, Reporter: Neil Woolrich ‘Tax Office is widening its investigation into fraud at the top end of town, and experts say the sweep could also catch small taxpayers’. Grab of Margaret McKerchar, University of NSW, who says it is fraud.


RFI radio interview *(Binh Tran-Nam)* on China’s challenge to ASEAN, broadcast on 25 July 2005.


Media Appearance on Internet TV ‘Coopers Problems in Practice’, publisher: CCH 19th August 2005 *(Michael Walpole).*


UNSW Website, 15 August 2005, ‘Atax joins OECD research network’, *(Chris Evans quoted).*

Malcolm Turnbull, 16 August 2005, ‘Make more babies for Australia’, Australian Financial Review, *(Chris Evans of the University of NSW tax centre, Atax).*


Blue Issue 40/4 2005 October Taxation in Australia (Taxation Institute of Australia) “Global Challenges in Tax administration” *(Michael Walpole).*

Coopers TV Tax World, 11 Oct 2005, *(Chris Evans).*


Andrew Leigh, 27 October 2005, ‘Simple tax means many happy returns’, Canberra Times, *(Binh Tran-Nam).*
RFI radio interview (Binh Tran-Nam) on Vietnam’s application for accession to WTO (interviewed on 28 Oct 05, broadcast on 31 Oct 05 / 3 Nov 05).


BBC interview on WTO (broadcast on 18 Nov 2005) (Binh Tran-Nam).


