

2005

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 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.

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Associate Director (Research)
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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 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*	2002	2003	2004	2005
A1: Books (authored research)	0	10	5	0
B: Book chapters	1.5	9.81	0	4.7
C1: Refereed journal articles	8.2	10.42	9.5	21.5
E1: Refereed conference papers	2.0	0	1.5	0.83
TOTAL Weighted DEST points	11.70	30.22	16.00	27.03

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

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 elements as well as possible policy reforms to accompany these changes. The full report is available at:

<http://www.icaa.org.au/upload/download/DefinitionofSmallBusiness.pdf>

Identification of the Inoperative Provisions of the 1936 and 1997 Income tax Assessment Acts

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

Shirley Carlon	<p>Member, Institute of Chartered Accountants in Australia</p> <p>Member, Australasian Tax Teachers' Association</p> <p>Member, Accounting & Finance Association of Australia and New Zealand</p>
Maurice Cashmere	<p>Member, Law Society of New South Wales</p> <p>Art Gallery of New South Wales Foundation</p> <p>Member, Australian Tax Teachers' Association</p> <p>Vice President, Auckland Junior Chamber of Commerce</p> <p>Vice President, Auckland Civic Trust</p>
Kalmen Datt	<p>Admitted as legal practitioner in New South Wales</p> <p>Admitted as Barrister & Solicitor (New Zealand)</p> <p>Admitted as Barrister of the Supreme Court of South Africa</p>
Robert Deutsch	<p>Member, ATO International Rulings Panel</p> <p>Barrister, Bar Association of NSW</p> <p>External Member, ATO Part IVA Rulings Panel</p> <p>External Member, ATO Public Rulings Panel</p> <p>Fellow, Taxation Institute of Australia</p> <p>Member, Australasian Law Teachers' Association</p> <p>Member, Australasian Tax Teachers' Association</p>
Dr Chris Evans	<p>CPA Australia National CGT Committee</p> <p>CPA Australia Tax Centre of Excellence</p> <p>Fellow, CPA Australia</p> <p>Fellow, Taxation Institute of Australia</p> <p>Member, The Board of Taxation, Standing Advisory Panel</p> <p>Member, Australasian Law Teachers' Association</p> <p>Member, Australasian Tax Teachers' Association</p> <p>Member, Australian Tax Research Foundation</p> <p>Chartered Tax Adviser, UK Chartered Institute of Tax</p> <p>Member, Institute of Fiscal Studies, UK</p> <p>Member, Taxation Research Network, UK</p>
Dr Yuri Grbich	<p>Barrister of Supreme Court of New Zealand</p> <p>Solicitor NSW</p>

Helen Hodgson	<p>Fellow CPA Australia</p> <p>Member, Law Council (Business Law Section)</p> <p>Fellow, Taxation Institute of Australia</p> <p>Member, Law Council of Australia (Business Law Section)</p> <p>Tax Agent's Licence (since 1988)</p>
Fiona Martin	<p>Fellow, Taxation Institute of Australia</p> <p>Member, Australasian Tax Teachers Association</p> <p>Member, Australasian Law Teachers Association</p>
Gordon Mackenzie	<p>Member, Law Society of New South Wales</p> <p>Fellow, Tax Institute of Australia</p> <p>Member, Australasian Law Teachers' Association</p> <p>Member, Australasian Tax Teachers' Association</p> <p>Member, Securities Institute of Australia</p> <p>Member, Steering Committee of Centre for Pensions and Superannuation</p> <p>Member, National Tax Liaison Group (NTLG) International Finance Reporting sub-committee</p>
Jacqui McManus	<p>Institute of Chartered Accountants in Australia</p> <p>Member, Australasian Tax Teachers' Association</p> <p>Member, Australasian Law Teachers' Association</p> <p>International Fiscal Association</p>
Dr Margaret McKerchar	<p>Member, Australasian Tax Teachers' Association</p> <p>Fellow, CPA</p> <p>NSW Divisional Councillor, CPA Australia</p> <p>Fellow, Tax Institute of Australia</p>
Garry Payne	<p>Member, Australasian Tax Teachers' Association</p> <p>Member, Australasian Law Teachers' Association</p>
John Raneri	<p>Law Society of New South Wales</p> <p>Accredited Taxation Law Specialist, Law Society of NSW</p> <p>CPA Australia</p> <p>Fellow, Tax Institute of Australia</p>

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
Rachel Tooma	Fellow, Taxation Institute of Australia
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, Australasian Tax Teachers Association Member, Australasian Law Teachers' Association Member, Society of Legal Scholars UK
Dr 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 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)

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	Facilitating and nurturing learning in the workplace: A case study in tax administration	Neil Warren
Rachel Tooma	General anti-avoidance rules in indirect taxation legislation in Australia	Bob Deutsch
Philip Lignier	Identifying and estimating managerial benefits incurred by compliance with taxation requirements of Australian SMEs	Chris Evans
Wollela Abehodie	Tax operating costs of and compliance with the VAT in Ethiopia	Binh Tran-Nam and Margaret McKerchar
Meg Venning	GST, the cash economy and business to household consumer transactions in Australia	Neil Warren
Linh Vu	Integration of the family tax benefits into the personal income tax system – Impact on the Australia labour market	Binh Tran-Nam and Chris Evans

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	Chris Evans & Yuri Grbich

15 Postgraduate Research Degree Supervisor

Bob Deutsch	PhD, Solomon Gerber: ‘A critical analysis of the law in relation to the taxation of trusts in Australia’.
	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

Binh Tran-Nam PhD: Oanh Hong Nguyen, 'Business Fixed Investment: Some Theoretical Issues and Applications to U.S Manufacturing Industries, 1947–1999'.

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

‘Identification of the Inoperative Provisions of the 1936 and 1997 Income tax Assessment Acts’.
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
‘The Distributional Impact of Selected Government Benefits and Taxes, 1994-95 and 2001-02’.
Report to the Victorian Department of Premier and Cabinet.

Neil Warren, Ann Harding and Rachel Lloyd
‘The Distributional Impact of Selected Government Benefits and Taxes, 1994-95 and 2001-02: Technical Paper on Methodology’.
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

Australian Tax Forum

20 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 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

Deutsch, R., Orow, B., 'Income Tax and GST Strategies Manual 2005-2006', Thomson ATP, Sydney, 2005.

Deutsch, R., Friezer M, Fullerton I, Gibson M, Hanley P, Snape T, 'Australian Tax Handbook', Thomson ATP, Sydney, 2005.

Deutsch, R., 'Fundamental Tax Legislation', Thomson ATP, Sydney, 2005.

Evans, C., Murphy, S., Barkoczy, S., Woellner, R., 'Australian Taxation Law' 16th Edition, CCH, Sydney, 2005.

Hodgson, H., Fisher, R., 'Tax Questions and Answers: 2005', Thomson ATP, Sydney, 2005.

Walpole, M., Fischer, R., (eds), 'Global Challenges in Tax Administration', Fiscal Publications, Birmingham, UK, 1st edition, ISBN 0-95450 482 8

Book Chapters

Evans, C., "Diminishing returns: the case for reduced annual filing for personal income taxpayers in Australia" in *Global Challenges in Tax Administration*, edited by Rodney Fisher and Michael Walpole, Fiscal Publications, Birmingham, UK, 2005.

Grbich, Y., 'New Modalities in Tax Decision Making: Applying European Experience to Australia', in *Global Challenges in Tax Administration* in *Global Challenges in Tax Administration*, edited by Rodney Fisher and Michael Walpole, Fiscal Publications, Birmingham, UK, 2005.

McKerchar, M., 'Taxation', in *The Bush Law Handbook*, UNSW Press, Sydney, 2005.

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Journal Articles (Refereed)

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Datt, K., ‘The Conflict between deposits and security deposits’, *Australian GST Journal*, Vol 5, Issue 5, 2005.

Datt, K., ‘A Comparison of the Goods and Services Tax General Time of Supply Rules in New Zealand and Australia’, *New Zealand Journal of Taxation Law and Policy*, Vol 11, No 4, 2005.

Evans, C., ‘CGT – Mature Adult or Unruly Adolescent’, *Australian Tax Forum*, Vol 20, No 2, 2005.

Evans, C., Carlon, S., Massey, D., ‘Record Keeping Practices and Tax Compliance of SMEs’, *eJournal of Tax Research*, Vol 3, No 2, 2005.

Hodgson, H., ‘An Historical Analysis of Family Payments in Australia: Are they Fair or Simple?’, *Journal of the Australasian Tax Teachers Association*, Vol 1, No 2, 2005.

McKerchar, M., ‘The Impact of Tax Complexity on Practitioners in Australia’, *Australian Tax Forum*, Vol 20, No 4, 2005.

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McKerchar, M., ‘An Appraisal of Research-Led Teaching in the Context of Taxation: Can both Teacher and Student Benefit?’, *Journal of the Australasian Tax Teachers Association*, Vol 1, No 2, 2005.

McKerchar, M., Ingraham, L., Karlinsky, S., ‘Tax Complexity and Small Business: A Comparison of the Perceptions of Tax Agents in the United States and Australia’, *Journal of Australian Taxation*, Vol 8, No 2, 2005.

McManus, J., Collier, K., ‘Setting up Learning Partnerships in Vocational Education and Training: Lessons Learnt’, *Vocational Education and Training*, Vol 57, No 3, 2005.

McManus, J., Collier, K., ‘The Use of Learning Partnerships to Enhance Workplace Learning’, *Asia-Pacific Journal of Cooperative Education*, Vol 6, Iss 2, 2005.

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Warren, N., Harding, A., Lloyd, R., 'GST and the Changing Incidence of Australian Taxes: 1994-95 to 2001-02', *eJournal of Tax Research*, Vol 3, No 1, 2005.

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Evans, C., 'Editorial: Promoters in the Firing Line: Collateral Damage for Advisors?' *Australian Tax Review*, Vol 34, No 3, 2005.

Evans, C., 'Avoiding the Issue: Countering the termites in the Australian Tax System', Book Review of John Braithwaite's "Markets in Vice, Markets in Virtue", *Australian Review of Public Affairs*, 2005.

Mackenzie, G., 'Channelling salary through a superannuation fund: have the new rules unleashed a monster?', *Australian Superannuation Law Bulletin*, Vol 17, No 2, 2005.

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Mackenzie, G., 'Letter from Australia', *The Tax Journal*, Issue 776, 14 Feb 2005.

Mackenzie, G., 'Treasury's review of pensions in small superannuation funds', *Australian Superannuation Law Bulletin*, Vol 16, No 7, 2005.

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Warren, N., 'A Budget all Cashed up but down on Vision?', *Uniken*, Issue 24, UNSW, 2005.

Warren, N., 'Putting the incentive back in tax', *Australian Chief Executive*, May 2005.

Warren, N., 'Render unto Caesar', *Insight*, 2005(2).

Conference Papers/Presentations

Datt, K., 'The Conflict Between Deposits and Security Deposits for the Purposes of the Australian GST', paper presented at the ALTA Conference, Hamilton, New Zealand, July 2005.

Evans, C., Tran-Nam, B., “The importance of operating costs analysis in tax system design and implementation”, paper presented at the 59th International Atlantic Economic Conference, London, 9-13 March 2005.

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

Evans, C., Opening Plenary Speaker, 20th National Tax Convention, TIA Perth 16-19 March 2005.

Hodgson H., ‘Tax Minimisation Advice or Conspiracy to Defraud: An Analysis of The Queen vs Pearce and Ors’, paper presented at the 17th Annual Australasian Tax Teachers’ Association Conference, Jan 2005, ATTA, 2005.

Hodgson H., ‘Analysis of The Queen vs Pearce and Ors: an Ethical Perspective’, presented at the Legal Ethics Colloquium, Christchurch, Feb 2005.

Hodgson H., ‘Property Deductions: New Developments on Old Issues’, presented at the Taxation Institute of Australia, Sydney, July 2005.

Hodgson H., ‘Service Trusts’, Tax Discussion Group 14, Sydney, June 2005.

Mackenzie, G., ‘Superannuation initiatives’, paper presented in Taxation for Commercial Lawyers, Faculty of Law, Centre for Continuing Legal Education, UNSW, Sydney, Feb 2005.

Mackenzie, G., ‘Taxation Update for Financial Advisers’, paper presented for the Financial Planning Association, various locations/dates, 2005.

McKerchar, M., Loo, E.C., ‘An International Comparative Analysis of Self-Assessment: What Lessons are there for Tax Administrators’, paper presented at the 17th Annual Australasian Tax Teachers’ Association Conference, Jan 2005, ATTA, 2005.

McKerchar, M., ‘Reforming the Taxation of Small Business in Australia: 2000-2005’, paper presented at the Korean Academic Society of Taxation 2005 International Conference and Fall Academic Meeting, Seoul and Chonan, October 2005.

McManus, J. Collier, K., ‘Learning How to Learn Using Learning Partnership Groups: A New Approach to Workplace Learning’ paper presented at the 4th International Conference on Researching Work and Learning, Sydney, December 2005.

McManus, J. Collier, K., ‘Establishing Effective Learning Partnerships in a Vocational and Educational Training Environment: Lessons Learnt’, paper presented at the 6th International Journal of Vocational Education and Training conference, Oxford 13-25 July 2005.

Payne, G., ‘Property Law Update’, presented at the Faculty of Law: Centre for Continuing Legal Education, Sydney, 2005, October 2005.

Payne, G., Anendse, J., Karlinsky, S., Killian, S., ‘Mixed Blessings of Being Designated a Small Business’, paper presented at the Edinburgh Tax Research Network Conference 2005, TRN, Edinburgh, 2005.

Sharkey, N. (2005), "Business Taxation Including Self-Employment and Tax Base Broadening" a, paper presented at the KIPF-Atax International Joint Conference, Seoul, 14 March.

Sharkey, N., 'China's Double Tax Agreements in an International Context', paper presented at a seminar at the National University of Singapore, Singapore, March 2005.

Sharkey, N., 'Basic Tax Constitutional Principles: The Australian Experience and its Relevance to China', paper presented at the Symposium on China's Basic Tax Law, Beijing, June 2005.

Sharkey, N., 'Tax Administration and the Rights and Obligations of Taxpayers and the Tax Authority, paper presented at the Symposium on China's Basic Tax Law, Beijing, June 2005.

Sharkey, N., 'Tax Administration in South-East China: Summary of Field Work', paper presented at the Conference on Local Governance in China, Sydney, December 2005.

Wallace, M., (2005), "The Evolution of Australia's Unilateral Double Tax Relief Measures", paper presented at the KIPF-Atax International Joint Conference, Seoul, 14 March.

Walpole, M., 'Have You Shut the Windows? Time Limits Applicable to Finality of Assessments', paper presented at the 17th Annual Australasian Tax Teachers' Association Conference, Jan 2005, ATTA, CD Rom , 2005.

Walpole, M., McManus, J., 'Keeping to the Straight and Narrow' paper presented at the Interpreting the GST Law conference, Sydney, 5-6 August 2005.

Warren, N., Harding, A., Lloyd, R., 'Redistribution, the Welfare State and Lifetime Transitions', presented at the International Social Policy Conference on Transitions and Risk: New Directions in Social Policy, Melbourne, Feb 2005.

Warren, N., McManus, J., (2005), "Tax Evasion and the Non-Observed Economy: The Australian Experience", paper presented at the KIPF-Atax International Joint Conference, Seoul, 14 March.

Warren, N., Harding, A., Lloyd, R., 'ANTS and the Changing Incidence of Australian Taxes: 1994-95 to 2001-02', paper presented at the 17th Annual Australasian Tax Teachers' Association Conference, Jan 2005, ATTA, 2005.

Warren, N., 'Reform of Personal Income and Consumption Taxes in Australia: 2000-2005', paper presented at the Korean Academic Society of Taxation 2005 International Conference and Fall Academic Meeting, Seoul and Chonan, October 2005.

Warren, N., 'Unfinished Tax Business', CEDA Luncheon Address, 17th Feb 2005 (with Dick Warburton in Sydney)

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

	<i>Atax Academics Involved as Organisers</i>
Atax Annual GST and Indirect Tax Weekend Workshop, Noosa April 2005	Jacqui McManus

Seminars

	<i>Atax Academics Involved as Organisers</i>
'Atax Research Seminar Series, Sydney: <ul style="list-style-type: none"> ○ 'The Choice of Fixed Accounting Ratios in Thin Capitalisation Rules: Some Guidance from Commercial Debt Contracts', Dr Sheen Boon Law, OECD, Paris. ○ 'Tax Treatise between Developing and Developed Countries', Kim Brooks, University of British Columbia. ○ 'Recovery of Overpaid GST and VAT and the Passing on Defense', Monica Chowdry, King's College, University of London. ○ 'Constitutional Law Protection of Horizontal and Vertical Equity in Taxation (US and Germany), Dr Henry Ordower, Saint Louis University. ○ 'Introducing an environmental tax: the lessons to be learnt from UK Climate Change Levy', Dr Ann Hansford, The University of the West of England. 	Margaret McKerchar

22 Presentations to Professional Bodies or Academic Departments

Chris Evans	'Personal Tax Reform (The Big Picture)', opening presentation at the Malcolm Turnbull Tax Reform Symposium, Wentworth Liberal Party, Bondi Junction, 1 Sept 2005.
Helen Hodgson	'Property Deductions: New Developments on Old Issues', Taxation Institute of Australia, Sydney, July 2005. 'Investment Properties and Income Tax', CPETV, Sydney, 29th September 2005. 'Service Trusts', Tax Discussion Group 14, Sydney, June 2005.
Garry Payne	CPA Australia, CGT Workshops (eight) as part of CPA Program Taxation Module, Sydney, March-April and October 2005
Nolan Sharkey	'Comparative Tax Avoidance Techniques in China and Australia' paper presented to the Xiamen National Tax Office, Xiamen City, May 2005 'Comparative Tax Avoidance Techniques in China and Australia' paper presented to the Quanzhou National Tax Office, Quanzhou City, May 2005
Michael Walpole	'Basic Trusts', Taxation Institute of Australia, Sydney, April, 2005.

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

'GST Gap in Australia', Report Commissioned by the GST Policy Advisory Group (GPAG) for all Australian States and Territory Treasuries., throughout 2005, various locations.

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.

25 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 ➤ Anti-Avoidance
Kalmen Datt	Lecturer	<ul style="list-style-type: none"> ➤ GST ➤ CGT ➤ Evidence ➤ Dispute resolution ➤ Evidence and innovations in distance learning teaching ➤ Directors and their obligations in a tax context
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
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 ➤ Family and Tax Policy
Gordon Mackenzie	Senior Lecturer	<ul style="list-style-type: none"> ➤ Superannuation ➤ Corporate Finance ➤ Securities law
Fiona Martin	Senior Lecturer	<ul style="list-style-type: none"> ➤ Taxation of charities ➤ Human Rights ➤ Legal Education

<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
Dr Margaret McKerchar	Associate Professor	<ul style="list-style-type: none"> ➤ Compliance Behaviour ➤ Environmental Taxation ➤ Tax Administration
Garry Payne	Senior Lecturer	<ul style="list-style-type: none"> ➤ Income tax (corporate tax, trusts, property transactions, primary production) ➤ GST ➤ 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
Rachel Tooma	Associate Lecturer	<ul style="list-style-type: none"> ➤ Anti-Avoidance ➤ Stamp Duty ➤ GST
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
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

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

Eden, S., 2005, 'Judicial Control of Tax Negotiation', 3(1), pp 5-27.

Tan, L.M., Veal, J., 2005, 'Tax Knowledge for Undergraduate Accounting Majors: Conceptual v. Technical', 3(1), pp 28-44.

Loo, E.C., Ho, J.K., 2005, 'Competency of Malaysian Individuals in Relation to Tax Compliance under Self Assessment', 3(1), pp 45-62.

O'Donnell, J., 2005, 'Quarantining Interest Deductions for Negatively Geared Rental Property Investments', 3(1), pp 63-113.

Warren, N., Harding, A., Lloyd, R., 2005, 'GST and the Changing Incidence of Australian Taxes: 1994-95 to 2001-02', 3(1), pp 115-145.

Issue 2

Tran-Nam, B., Walpole, M., 2005, 'Editorial Announcement', 3(1), p146.

Gallagher, P., 2005, 'Obituary – The Honourable Justice D. Graham Hill', 3(1), pp 147-150.

Bulckaen, F., Stampini, M., 2005, 'Commodity Tax Reforms in a Many Consumers Economy: A Viable Decision-Making Procedure', 3(2), pp 151-169.

Dunbar, D., 2005, 'Trans-Tasman Tax Reform: The Real Story', 3(2), pp 170-205.

Abdul Manaf, N.A., Hasseldine, J., Hodges, R., 2005, 'The Determinants of Malaysian Land Taxpayers' Compliance Attitudes', 3(2), pp 206-221.

Devos, K., 2005, 'The Attitudes of Tertiary Students on Tax Evasion and the Penalties for Tax Evasion – A Pilot Study and Demographic Analysis', 3(2), pp 222-273.

Abery, E., 2005, 'Taxing Non-Fixed Trusts', 3(2), pp 274-287.

Evans, C., Carlon, S., Massey, D., 2005, 'Record keeping Practices and Tax Compliance SMEs', 3(2), pp 288-334.

Pinto, D., 2005, 'Book Review – Global Challenges in Tax Administration', 3(2), pp 335-336.

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
- 9.05–9.45 **Session 1. The Year In Review**
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.
- 12.20–12.25 ***Tax Office Comment***
- 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 Barraha, 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/FBT/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

Clyde Russell, 8 January 2005, 'Backbench pressure for tax cuts exposes cracks in coalition ranks', *The West Australian*, quotes UNSW tax specialist **Neil Warren**.

Tom Skotnicki, 2 Feb 2005, 'Recipe for reform', BRW, (**Binh Tran-Nam**).

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

Business News, February 25 2005, p30, 'Visiting WA': Atax Director **Chris Evans** to speak in Perth.

Australian Financial Review, March 7 2005, p 30, 'Sharp end offers Hollywood high' **Michael Walpole**, Associate Director (teaching), Atax, 'Tax is like Hollywood: the human element combined with lots of dollars'.

Business News, March 11 2005, p34, "Visiting WA": Atax director **Chris Evans** to speak in Perth.

David Uren, 11 March 2005, 'Canberra can't keep shooting tax messenger' *The Australian*, (**Neil Warren**).

Weekend Australian, March 12 2005, p6- "Labor plan to reform tax shackles"- UNSW tax specialist **Neil Warren** comments.

702 ABC Sydney Radio News, March 15 2005, 9:10pm, Continuing Discussion on Making The Tax System Fairer: Sandy McCutcheon brings **Robert Deutsch** from University of New South Wales.

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.

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