

2006

Research Report

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1 Preface

The Australian School of Taxation (Atax) at the University of New South Wales, occupies a unique position amongst Australian universities in that it offers specialist taxation degree programs at both the undergraduate and postgraduate level. The teaching programs are designed and delivered by a multidisciplinary team of academic experts whose teaching and research skills in tax, law, accounting, economics and finance are highly respected both domestically and internationally. Further, the concentration of tax expertise at Atax is proving to be very attractive to both students undertaking higher degrees by research and to visiting research fellows.

This report details the research activities of Atax staff members during 2006. What is clear from this report is the breadth, depth and quality of the research output of Atax academic 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 expected of Atax and its staff members.

Atax academic staff members hold many 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 professional bodies. 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, tax administration and tax technical developments both in Australia and internationally.

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2 Introduction

The Australian School of Taxation (Atax) within the Faculty of Law at the University of New South Wales enjoys an international reputation as a leading institution in the teaching and research of taxation. Atax is the leading institution in both tax education and tax research in Australia. Its undergraduate and postgraduate education programs were delivered in some 1100 students in 2006 by various flexible means including intensive face-to-face teaching, audio-conferencing, print-based materials and lectures via the Internet.

Atax has 16 full-time members of academic staff, supported by adjunct and general staff. Staff members work together as a committed and cohesive group, striving to deliver the highest quality learning experience to students, irrespective of their location. Within postgraduate coursework programs, students are required to write research papers and leading graduates are invited to consider undertaking a higher degree by research. Atax is intent on building the research capacity of its students and academic staff; and in attracting students of the highest calibre into higher degrees by research.

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 programs and its strong focus on achieving research excellence.

3 Atax Research Goals

Atax places considerable importance on its research profile and the research activities 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 has strategies in place to achieve the Atax research mission and further promote its reputation.

These include:

- Rewarding staff for *peer-reviewed publications* of high quality research;
- Rewarding staff for applications for *large competitive research grants* including ARC;
- Offering and promoting widely a competitive *visiting fellowship scheme* to attract leading international tax experts to Atax to build institutional linkages, to engage in collaborative research, and to provide enriched research experiences for Atax staff and research students;
- Hosting and promoting widely a *research seminar series* to showcase the research of Atax academic staff, research students and visiting fellows in a collegial forum to promote research excellence, collaboration and networking;

- Recruiting *research students* of the highest calibre and encouraging them to present their work in progress in the Research Seminar Series so that they can benefit from peer review and positive discourse;
- Requiring *staff* to undertake training to improve their effectiveness in supervising research students;
- Developing *articulated programs* (including coursework components) for higher degrees by research students to allow them acquire the necessary skills to succeed;
- Hosting and promoting widely *research conferences* and *symposiums* to showcase the research of Atax staff and research students to the wider community, including international;
- Actively seeking *commissioned research and consultancy* funding for research purposes;
- Promoting Atax's research activities via the *Atax website* by developing a central research-focused section, and also by ensuring that the web pages of individual staff members reflect their current research activities and publications; and
- Creating and/or taking advantage of a range of *publicity* opportunities including the publication of 'Tax Matters' and the 'Annual Research Report'; the active engagement in the Australasian Tax Teachers Association and the International Network for Tax Research; the launch of an Atax Group within the UNSW Law Alumni Chapter; and other avenues (including UNSW media) to promote the research profile of Atax in the wider community.

This report details the various research activities which Atax academic staff members have undertaken during 2006 that contribute to achieving the above strategies. Atax's research success is evident in this report and testament to the significant contribution Atax staff continue to make to tax research 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 (as an edited book) of the 5th and 6th International Tax Administration Conference organised by Atax in 2002 and 2004 respectively. The 7th International Tax Administration Conference was held in April of 2006 and the proceedings published in December 2006. However, even when the impact of the Tax Administration Conference is removed, there is a broad upward trend in DEST research performance by Atax since 1999.

Another trend which is evident in the table below is the continued emphasis being placed on DEST qualifying publications and that any non-DEST publications are ultimately being published in peer reviewed journals and books.

DEST points by category of qualifying publications*	2002	2003	2004	2005	2006
A1 (Books -authored research)	0	10	5	0	0
B1 (Book chapters)	1.5	9.81	0	4.7	8.17
C1 (Refereed journal articles)	8.2	10.42	9.5	21.5	17
E1 (Refereed conference papers)	2.0	0	1.5	0.83	3
TOTAL Unweighted DEST points	11.70	30.22	16.00	27.03	28.17

* A1 publications are weighted at 5 DEST points while B1, C1 and E1 publications are weighted at 1 DEST point

Number of non-DEST publications	2002	2003	2004	2005	2006
A2/A3 (Books -other/edited)	3	4	7	1	7
A4 (Books -revision/new edition)	6	7	4	2.95	0.67
B2 (Book chapters)	8	13	2	1	7
C2/C3 (Non-refereed journal articles)	18	11	19	12	7.33
C4 (Notes/Reviews)	12	18	2	3	4
E2/E3 (non-refereed conference papers)	17	14	16	14.83	18.66
T (PhD theses)	0	1	0	0	0
TOTAL number of non-DEST publications	64	68	50	34.78	44.66

The following sections will highlight in more detail just how significant the contribution of Atax staff were to improvements in tax law, policy and administration during 2006, beginning with four special features on Atax research projects.

6 Special Feature 1 - Board of Taxation

On 4 November 2005 the Federal Government announced that it had asked the Board of Taxation to undertake a scoping study of tax compliance costs facing the small business sector. The Treasurer asked the Board to work closely with small business, particularly micro business, to identify the major areas where compliance costs might be reduced. The Board was asked to take into account:

- the purpose and object of the law;
- the relationship between taxpayer compliance costs and government administration costs;
- costs incurred by business for non-tax reasons and any additional costs incurred by businesses or their advisors for tax reasons (tax compliance costs);
- transitional costs and ongoing tax compliance costs;
- taxpayer circumstances and commercial practices;
- other legislation; and

any other matters the Board considers materially impact on small business tax compliance costs.

Atax successfully tendered to undertake this research which was required to be qualitative in nature and the output to be presented in matrices. Under the leadership of Margaret Mc Kerchar, Atax staff

members Helen Hodgson and Michael Walpole undertook this innovative research with a final report delivered to the Board of Taxation in August 2006. The Board is expected to make its presentation to the Treasurer in early 2007 thus the research findings remain confidential at this stage. Given the importance of the small business sector to the Australian economy and the level of community and government concern in respect of regulatory and compliance costs, it is anticipated that this research will make an important contribution to future tax policy and administration.

7 Special Feature 2 - Inspector General of Taxation

Atax successfully tendered with the Office of the Inspector General of Taxation to conduct research into the perception of bias (on the part of the Australian Taxation Office) held by large corporate taxpayers who had applied for private binding rulings on complex matters. The research team was led by Margaret McKerchar and included Atax staff members Helen Hodgson and Kalmen Datt. Data was collected by means of in-depth interviews conducted with taxpayers, corporate tax advisors, and tax practitioners and the final report was presented to the Inspector General in January 2006. The Inspector General is expected to report to the Treasurer in early 2007 thus the research findings remain confidential at this stage. However, the importance of the issue to the taxpaying community was clearly evident given a response rate of over 80% being achieved.

8 Special Feature 3 - Personal Income Tax Reform in Australia

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.

In 2006 Chris Evans and Binh Tran Nam were successful in obtaining a grant under the Linkage International Awards and Fellowship program in relation to this project. This grant enables Emeritus Professor Richard Bird of the Rotman School of Management, University of Toronto to be a Visiting Fellow at Atax in 2007. To coincide with his visit, a Personal Income Tax Reform Symposium is to be hosted by Atax 2-3 April 2007 attracting speakers and delegates coming from around the world. The attraction of such conferences and symposiums hosted by Atax reaffirms the leading role Australia continues to play internationally in respect of tax reform and tax administration.

9 Special Feature 4 - Atax Continues to Push into Asia

Chris Evans and Binh Tran-Nam were successful in their bid for a contestable funding grant from UNSW to explore the possibility of establishing cooperative links with Law universities in Vietnam. During their visit, Professors Evans and Tran-Nam held discussions with senior academics at both Hanoi and Ho Chi Minh Universities and senior officials of Vietnam's General Tax Department in Hanoi. This visit complements UNSW's strategic objective of strengthening the UNSW profile in Asia, especially among developing countries.

10 Academic Staff and Research Interests

Atax research is underpinned by the 17 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.

11 Awards and Honours

Shirley Carlon	Carrick Institute Australian Citation Award for Outstanding Contributions to Student Learning
Kalmen Datt	The Learning and Teaching Award
Chris Evans	International Research Fellow, Oxford University (Centre for Business Taxation) 2006 onwards. Australasian Tax Teachers Association (ATTA) Medal, announced January 2006 for “ <i>outstanding contribution to the teaching of taxation law and policy</i> ”. Rapporteur and advisor to UK Mirrlees Committee 2006-2008, Institute for Fiscal Studies, London. (with Binh Tran-Nam) awarded contestable funding for UNSW International Strategy, <i>Establish cooperative links with Law Universities in Vietnam</i>
Binh Tran-Nam	2006 Vietnam’s Glory Award for contribution by overseas Vietnamese to Vietnam, Vietnam Government. (with Chris Evans) awarded contestable funding for UNSW International Strategy, <i>Establish cooperative links with Law Universities in Vietnam</i>

12 Membership of Professional 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 a full list of membership for all full time members of staff employed during 2006.

Shirley Carlon	<p>Member, Institute of Chartered Accountants in Australia</p> <p>Member, Australasian Tax Teachers' Association</p> <p>Member, Australasian Law 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, Australasian 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>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>

Helen Hodgson	<p>Fellow, CPA Australia</p> <p>Member, Law Council of Australia (Business Law Section)</p> <p>Fellow, Taxation Institute of Australia</p> <p>Member, Australasian Tax Teachers' Association</p> <p>Registered Tax Agent</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>Member, Institute of Chartered Accountants in Australia</p> <p>Member, Australasian Tax Teachers' Association</p> <p>Member, Australasian Law Teachers' Association</p> <p>Member, International Fiscal Association</p>
Dr Margaret McKerchar	<p>Fellow, CPA Australia</p> <p>NSW Divisional Councillor, CPA Australia</p> <p>Fellow, Taxation Institute of Australia</p> <p>Member, Joint State Tax Liaison Committee</p> <p>Member, CPA Australia Tax Centre of Excellence</p> <p>Member, Australasian Tax Teachers' Association</p> <p>Member, Tax Research Network UK</p> <p>Registered Tax Agent</p>
Garry Payne	<p>Member, Australasian Tax Teachers' Association</p> <p>Member, Australasian Law Teachers' Association</p> <p>Fellow, Taxation Institute of Australia</p>

Nolan Sharkey	Member, Institute of Chartered Accountants in Australia (ICAA) Member, ICAA Tax and Financial Reporting Authoring Panel Member, ICAA Tax and Financial Reporting Examination Panel Member, Australia China Business Council Registered Tax Agent Member, Chinese Studies of Australia Member, Oriental Society of Australia Member, ARC Asia Pacific Futures Research Network
Rachel Tooma	Fellow, Taxation Institute of Australia Member, Australasian Tax Teachers' Association Member, Australasian Law Teachers' Association
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
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 Member, Tax Specialist Accreditation Committee of NSW Law Society
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 Member, Economic Society of Australia Member, Institute of Fiscal Studies

13 Visiting Professorial Fellows

Yuri Grbich and Gordon Cooper AM both held appointments as Visiting Professorial Fellows at Atax in 2006.

14 Atax Research Fellowship Program

The successful applicants for 2006 were Professor William (Bill) Barker of the Professor William (Bill) Barker, Professor of Law, The Dickinson School of Law, Pennsylvania State University and Professor Rebecca Boden of the University of Wales Institute, Cardiff. Professor Boden was also appointed the Abe Greenbaum Fellow given her particular interest in research design. While at Atax both Visiting Fellows presented research seminars (see details in the Seminar/Conference section) and collaborated with Atax staff on a variety of research issues and publications.

The 2007 Atax Fellowship Program was advertised in the latter half of 2006 and attracted a strong field with a record of over 20 applicants. In addition to the Atax website, the Program was promoted via the International Network for Tax Research (INTR). This network was launched in July 2005 by a group of academic institutions with the OECD Centre for Tax Policy and Administration. Atax was privileged to be the only Australian institution invited to join INTR.

15 Higher Degrees by Research Programs

In 2006, Atax launched its Master of Taxation by Research (MTR) program to complement its PhD program. The MTR program includes a coursework component to help students develop the necessary skills to conduct high level research. New research students are encouraged to first enrol in the MTR program and then articulate to the PhD program where they meet the required standard. One MTR student articulated in this manner in 2006. Details of PhD candidates, their topics and Atax supervisors are listed below. The position of Postgraduate Convenor was held by Binh Tran Nam in session 1 and by Margaret McKerchar in session 2.

16 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	Capacity-development at work: The contribution of workplace-based learning to tax administration	Neil Warren
Rachel Tooma	General anti-avoidance rules in indirect taxation legislation in Australia	Michael Walpole
Philip Lignier	Identifying and estimating managerial benefits induced by compliance with taxation requirements of Australian SMEs	Chris Evans
Wollela Abehodie Yesegat	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
Alexander Fullerton	Miners' motivation: Taxpayer involvement in mass marketed tax avoidance schemes in the Pilbara region of Western Australia between 1990 and 2000	Chris Evans
Giovanni Bevacqua	Legal remedies for administrative errors in tax	Michael Walpole

As at 31 December 2006, Atax had 4 students enrolled in the MTR program. In addition, applications for enrolment into HDR had increasing significantly. In a bid to increase both supervisory capacity in the future and Atax's research profile, a number of staff members have enrolled to commence HDR studies in 2007. Atax is also working closely with staff in other relevant parts of UNSW and in other institutions to ensure that its HDR students receive a high standard of research supervision.

17 PhD in Taxation Law (with School of Law)

Candidate	Thesis topic	Supervisor(s)
Campbell Rankine	An examination of the Australian system of the taxation of trusts with proposals for the adoption of an 'entity' based approach	Michael Walpole
Nolan Sharkey (Atax staff)	Developing culturally neutral tax regimes: a case study of businesses in China	Neil Warren
Michael Walpole (Atax staff)	Taxation of goodwill and related intangibles	Chris Evans & Yuri Grbich - graduated October 2006

18 Postgraduate Research Degree Supervision

- Chris Evans PhD, Michael Walpole: ‘Taxation of goodwill and related intangibles’. (graduated October 2006)
- 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’.
- PhD: Alexander Fullarton: ‘Miners’ motivation: taxpayer involvement in mass marketed tax avoidance schemes in the Pilbara region of Western Australia between 1990 and 2000’.
- Margaret McKerchar PhD: Ern Chen Loo ‘The influence of the introduction of self assessment on compliance behaviour for income taxpayers in Malaysia’. (graduated USYD December 2006)
- PhD: Wollela Abehodie ‘Tax operating costs 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’.
- Michael Walpole PhD: Campbell Rankine: ‘The Reform of the Taxation of Trusts’.
- PhD: Rachel Tooma: ‘A proposal for a general anti-avoidance provision’.
- PhD: Giovanni Bevacqua: ‘Legal remedies for administrative errors in tax’. (articulated from MTR program December 2006)
- Neil Warren PhD: Jacqui McManus: ‘Capacity-development at work: The contribution of workplace-based learning to tax administration’.
- PhD: Meg Venning: ‘GST, the Cash Economy and Business to Household Consumer Transactions in Australia’.
- PhD: Nolan Sharkey: ‘Developing culturally neutral tax regimes: a case study of businesses in China’.

19 Postgraduate Research Theses Marking

- Chris Evans PhD: Ern Chen Loo, ‘The influence of the introduction of self-assessment on compliance behaviour of individual taxpayers in Malaysia’, University of Sydney.
- PhD: Mthati Rametse, ‘Start –up compliance costs of the Goods and Services Tax for small businesses in Australia’, Curtin University.
- Fiona Martin Masters of Business: Wayne Marriage, ‘An evaluation of the Capital Gains Tax Concessions for small business’, Queensland University of Technology.

- Binh Tran-Nam PhD: Oanh Hong Nguyen, 'Business Fixed Investment: Some Theoretical Issues and Applications to U.S Manufacturing Industries, 1947–1999', Griffith University.
- Michael Walpole BCom (Honours): Eva Huang, 'Review of legal professional privilege in taxation', University of Sydney.

20 Funded Research Projects

Below is a list of funded research projects undertaken by Atax staff members in 2006.

ARC Grants

Chris Evans, Binh Tran-Nam and Brian Andrew

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

ARC Linkage Grant (with CPA Australia).

Chris Evans, Binh Tran-Nam, Richard Bird

Personal income tax reform in Australia – development of a model

ARC Linkage International Fellowship

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 Grant (with ATO and PricewaterhouseCoopers).

Faculty Research Grants

Chris Evans and Matthew Wallace

'A legal and economic analysis of the implications of recent legislative changes to Australia's international capital gains tax regime'

Faculty Research Grant (awarded in 2006)

Binh-Tran Nam

'Australian tax practitioners' perception of small business tax law complexity'

Faculty Research Grant (awarded in 2006)

Kalmen Datt

'Corporate Governance and Tax – Tax Obligations of Directors'

Faculty Research Grant (awarded in 2005)

Helen Hodgson

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

Faculty Research Grant (awarded in 2005)

Gordon Mackenzie

'Survey of effect of taxation on investment management'

Faculty Research Grant (awarded in 2005)

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 (awarded in 2005)

Rachel Tooma

‘Critical analysis of proposed new tax laws to deter promoters of tax exploitation schemes’
Faculty Research Grant (awarded in 2005)

Michael Walpole

‘A Comparative Review of Self Assessment in Income Tax’.
Faculty Research Grant (awarded in 2005)

Nolan Sharkey

Understanding the Institutional Environment; Income Tax Realities for Business in China
Faculty Research Grant (awarded in 2006)

Other Research Grants**Binh Tran-Nam**

‘Post-reform capital taxation in Australia’.
Taxpayers Research Foundation

21 Special Projects and Commissioned Research

In 2006, Atax attracted commissioned research from a variety of national and international organisations. These included the Board of Taxation, the Inspector General of Taxation and the ATO:

Chris Evans and Phil Lignier

‘Identifying and estimating the marginal benefits derived by Australian small businesses as a result of complying with their taxation obligations’
ATMA

Rachel Tooma and Helen Hodgson

‘Review of the ATP practices in relation to fraud control and promoters’ penalties’
ATO

Margaret McKerchar, Michael Walpole and Helen Hodgson

‘Scoping study of small business tax compliance costs’
Board of Taxation

Margaret McKerchar, Helen Hodgson, Kalmem Datt

‘Review into the potential revenue bias in private binding rulings on large complex matters’
Inspector General of Taxation

Binh Tran-Nam

‘Access to and operating costs of tax dispute resolution in Australia’
URSP

Binh Tran-Nam and Linh Vu

‘Taxation reform’
Private benefactor

Garry Payne and Shirley Carlon

‘Professional Book-keepers training project’
AAPB

22 Journal Affiliations

Atax staff members have affiliations with the leading journals in their disciplines as detailed below. Atax publishes the *eJournal of Tax Research* and its activities for 2006 follow.

eJournal of Tax Research

The eJournal is jointly edited by Binh Tran-Nam and Michael Walpole. The 16-member Editorial Board includes eminent academics and tax specialists from Australia and around the world.

The eJournal is a double blind and peer 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 2006 two issues of Volume 4 of the eJournal were published online. The topics of contributed papers were 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 includes a full listing of members of the Editorial Board and contents of the two issues in Volume 4.

The eJournal was made available via AUSTLII in 2006 as part of the Australasian Law Journals Project. In 2007 the eJournal will be publishing selected papers from the 1st International Network for Tax Research Conference, hosted by the University of Michigan, 3–5 November 2006.

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

Refereeing of Journal Articles

Shirley Carlon	Accounting Education
Maurice Cashmere	Australian Tax Review
	eJournal of Tax Research
Kalmen Datt	eJournal of Tax Research
Chris Evans	Australian Tax Review
	Australian Tax Forum
	British Tax Review x2
	Journal of Australian Taxation
Helen Hodgson	Australian Tax Forum x3
	Australian Review of Public Affairs x3
Fiona Martin	Australian Journal of Social Issues on Giving
Gordon Mackenzie	eJournal of Tax Research
Jacqui McManus	Australian Tax Forum x2

Margaret McKerchar	Journal of Australian Taxation Australian Tax Forum x6 Journal of the Australasian Tax Teachers' Association
Nolan Sharkey	Australian Tax Review
Rachel Tooma	Australian Tax Review
Michael Walpole	Australian Tax Forum
Neil Warren	Australian Tax Forum

23 Publications

Atax academic staff members continue to make an outstanding contribution to the overall quantum and quality of tax research undertaken in Australia. As Australia's largest tax school, Atax staff members 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 2006 as well as conference papers presented.

Books/Research Monographs

Carlton, S., Kimmel, P, Loftus, J., Mladenovic, R., Kieso, D., Weygandt, J., (2006) 'Accounting: Building Business Skills', 2nd Edition, John Wiley & Sons Australia, Milton, Queensland, 2006.

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Evans, C., (2006), “Barriers to avoidance: recent legislative and judicial developments in common law jurisdictions”, Hong Kong University Peter Willoughby Memorial Lecture, Faculty of Law, Hong Kong, 1st November.

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24 Seminars and Conferences

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

Conferences

	<i>Atax Academics Involved as Organisers</i>
7 th International Conference on Tax Administration, Coogee, 20-21 April 2006.	Margaret McKerchar and Michael Walpole
Atax Annual GST and Indirect Tax Weekend Workshop, Noosa, 6-8 April 2006	Jacqui McManus
New Paradigms in Economics of Welfare and Trade under Globalisation and Regionalisation, Coogee, 8-10 August 2006.	Binh Tran-Nam

Seminars

	<i>Atax Academics Involved as Organisers</i>
‘Atax Research Seminar Series, Sydney: <ul style="list-style-type: none"> • Professor Henry (Hank) Lischer Jr, Professor of Law, Dedman School of Law, Southern Methodist University, Texas: “A Territorial Tax System for the United States? The International Tax Implications of Tax Reform Debates Underway in the United States”, 10th March. • Ms Wollala Yesegat. Wollala is a doctoral candidate at Atax: “Operating costs of, and compliance with, VAT in Ethiopia”, Fri 9th June. • Professor William (Bill) Barker, Professor of Law, The Dickinson School of Law, Pennsylvania State University: “Changing Perceptions of Judicial Authority: Developing a Jurisprudence of Tax Avoidance”, Fri 18th August. • Associate Professor Julie Cassidy, Deakin University: “ATO Practice 	Margaret McKerchar

<p>Statement Law Administration on the Application of General Anti-Avoidance Rules PS LA 2005/24: A Selective Assessment of Part IVA Jurisprudence?", Fri. 29th September.</p> <ul style="list-style-type: none">• Associate Professor Natalie Stoianoff from the University of Wollongong: "Differential Rating on Rural Land: an Impediment to Biodiversity Conservation", Fri 13th October.• Professor Rebecca Boden from the University of Wales Institute, Cardiff: 'Not So Distant Cousins?: Working Tax Credits in Australia and the UK', Friday 3 November.	
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25 Presentations to Professional Bodies and Academic Departments

Helen Hodgson	‘Trust Challenges’, paper presented for the National Institute of Accountants Congress 2006, Sydney, 25 May 2006.
Gordon Mackenzie	‘Tax Update for Commercial Lawyers’, <i>Taxation for Commercial Lawyers</i> , Faculty of Law, Centre for Continuing Legal Education, UNSW, Sydney, 2006
Garry Payne	12 workshops: ‘CGT workshops’ and ‘FBT workshops’, CPA Australia, Sydney, various dates 2006. ‘GST and small property owners/developers – Is there really a GST liability?’ paper presented at HLB Mann Judd – Practicing Accountants Forum 2006, HLB Mann Judd, Location: Lorne, Victoria, October 2006.
Nolan Sharkey	‘Taxation and related constraints on commercial activities in China’, presentation at <i>China, the New Legal Scene; Opportunities and Risks</i> , presentation for the Faculty of Law, Continuing Legal Education, Sydney, 15 th November 2006.
Michael Walpole	‘Application of CGT to Trusts’ (Intensive), Taxation Institute of Australia, Noosa, 18 th August, 24 th November 2006.
Neil Warren	‘Developing Tax Strategies for an Incoming Victorian Government’, Victorian Department of Treasury and Finance, Melbourne, 5-7 December 2006. ‘Tax, The Budget and Politics of Change’, Citicorp, 11 April 2006.

26 Court and Government Committees

Chris Evans	Administration of Capital Gains Tax Compliance in the Individuals Market Segment’, published by the Commonwealth of Australia. Chris Evans participated as an expert consultant for the Australian National Audit Office (ANAO), June 2006.
Gordon Mackenzie	Participant, National Tax Liaison Group (NTLG) International Finance Reporting Sub-Committee.

27 Media (television, radio, newspapers)

Atax staff members are regularly asked to appear as tax experts in a variety of forums. The full list of media citations of Atax or its staff in 2006 is provided in Appendix 4 and is a further testimony of Atax’s reputation as the leading tax school in Australia.

28 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	<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 ➤ Tax avoidance and evasion
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 Tax ➤ Fund Management Taxation
Fiona Martin	Senior Lecturer	<ul style="list-style-type: none"> ➤ Taxation of charities ➤ Human Rights ➤ Legal Education
Jacqui McManus	Senior Lecturer	<ul style="list-style-type: none"> ➤ GST ➤ International taxation ➤ Tax gap ➤ Fringe benefits tax ➤ Tax administration ➤ Tax compliance
Dr Margaret McKerchar	Associate Professor	<ul style="list-style-type: none"> ➤ Compliance Behaviour ➤ Environmental Taxation ➤ Tax Administration ➤ Tax Simplification ➤ Small Business

<i>Staff Member</i>	<i>Position</i>	<i>Areas of interest</i>
Garry Payne	Senior Lecturer	<ul style="list-style-type: none"> ➤ Income tax (corporate tax, trusts, property transactions, primary production) ➤ GST ➤ Small Business
Nolan Sharkey	Senior Lecturer	<ul style="list-style-type: none"> ➤ International tax ➤ Chinese Tax ➤ Social Institutions and Taxation
Rachel Tooma	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
Dr Michael Walpole	Associate Professor and Associate Director (Teaching)	<ul style="list-style-type: none"> ➤ Taxation of trusts ➤ Tax implications of dealings in goodwill ➤ Taxation compliance costs ➤ Tax Administration
Dr Neil Warren	Professor and Head of School	<ul style="list-style-type: none"> ➤ Public sector economics ➤ Taxation policy and distributional issues ➤ Fiscal federalism and grant allocation

29 Appendix 2 - Editorial Board and Contents of Vol. 4 *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, **Henry Davis York, Sydney**

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

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

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

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

Professor Rick Krever, **Department of Law and Taxation, Monash 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**
Professor Neil Warren, **Atax, The University of New South Wales**
Professor Robin Woellner, **Faculty of Law, James Cook University**

Issue 1

Ewen McCann and Tim Edgar, 'The International Income Taxation of Portfolio Debt in the Presence of Bi-Directional Capital Flows', pp 5-24

Nicole Wilson-Rogers, 'Coming out of the Dark? The Uncertainties that Remain in Respect of Part IVA: How Does Recent Tax Office Guidance Help?', pp 25-60

Jacqui McManus and Neil Warren, 'The Case for Measuring Tax Gap', pp 61-70

Ann Hansford, Andrew Lymer and Catherine Pilkington, 'IT Adoption Strategies and their Application to e-filing Self-Assessment Tax Returns: The Case of the UK', pp 80-96

Issue 2

Binh Tran-Nam and Michael Walpole, 'Preface – Editors' Note', p97

Bob Deutsch, 'Eulogy', p98

Bill Cannon and Peter Edmundson, 'Refocusing on Fundamental Principles of Stamp Duty', pp101-116

Gordon S. Cooper, AM, 'Promoter Penalties', pp117-131

Rodney Fisher, 'Taxing Financial Arrangements: Harmonising Tax and Accounting', pp132-153

Arlene Macdonald, 'Testamentary Trusts: Not Just "Another" Trust?', pp153-196

30 Appendix 3 - Atax 2006 Conferences

7th INTERNATIONAL TAX ADMINISTRATION CONFERENCE

CROWN PLAZA RESORT, COOGEE BEACH, AUSTRALIA

WEDNESDAY 19 APRIL 2006			
7pm Welcome Cocktails – Sponsored by Lexis Nexis, Crown Plaza Resort, Coogee Beach			
THURSDAY 20 APRIL 2006			
Chair: Associate Professor Michael Walpole, <i>Atax, UNSW</i>			
9am	OPENING ADDRESS The Honorable Sir Anthony Mason <i>AC KBE</i>		
9.10am	KEYNOTE ADDRESS 1. Michael D’Ascenzo, <i>Commissioner of Taxation, Australia</i>		
9.40am	KEYNOTE ADDRESS 2. David Vos AM, <i>Inspector-General of Taxation – Australia</i> “The importance of certainty and fairness in a self-assessing environment”		
10.10am	KEYNOTE ADDRESS 3. Paul Drum, <i>Senior Tax Counsel, CPA Australia</i> and Professor Chris Evans, <i>Director Atax, Faculty of Law, UNSW</i> “Ten million reasons for personal tax reform in Australia”		
MORNING TEA 10.40am			
Chair: Peter Achterstraat, <i>Chief Commissioner of State Revenue</i>		Chair: Nolan Sharkey, <i>Atax, UNSW</i>	
STREAM A: Legislative drafting		STREAM B: Schemes and ethics	
11.05am	4. Ian South and Tom Reid, Commonwealth Department of Treasury “The role of Explanatory Memoranda in ‘unfolding’ coherent principles law”	11.05am	7. Rachel Tooma (Atax) “Deterring promoters of tax exploitation schemes”
11.35am	5. Warren Cole (NZIRD) “The ‘coherent’ or ‘general principles’ approach to the drafting of tax law: An analysis of the concept and its use in Australasia”	11.35am	8. Helen Hodgson (Atax) “Does Australia need tax promoter’s legislation? A comparison of proposed civil sanctions regime with existing criminal law”
12.05pm	6. Michael Dirkis (TIA) “A ‘golden bullet’ or just the ‘new black’? Will coherent principles drafting combat tax law complexity?”	12.05pm	9. Cynthia Coleman and Barbara Mescher (USYD) “Ethics: an important consideration for tax professionals”
LUNCH 12.35pm			
Chair: Fiona Martin, <i>Atax, UNSW</i>		Chair: Associate Professor Margaret McKerchar, <i>Atax, UNSW</i>	
STREAM A: Rights, privileges and politics		STREAM B: Addressing noncompliance	
1.30pm	10. Prof. Duncan Bentley (Bond) “A model of taxpayers’ rights”	1.30pm	14. Jacqui McManus (Atax) “Enhancing tax auditors’ capability: Tackling non-compliance head on”
2.00pm	11. Rodney Fisher (E & Y) “The thin edge of the wedge? What constitutes waiver of legal professional privilege”	2.00pm	15. Andrew Smith (VU) “The role of expert accounting evidence in NZ tax litigation”
2.30pm	12. Dr Mark Burton (UC) “Democratic tax administration”	2.30pm	16. Linh Vu and Binh Tran-Nam (Atax) “Tax simplification: Exploring the implications of the removal of work related expenses”
3.00pm	13. Tim Vollans (Coventry University) “Fiscal Justice: Is the Inquisition now tolerable?”	3.00pm	17. Neil Warren and Jacqui McManus (Atax) “Measuring tax gap: Why?”
AFTERNOON TEA 3.30pm			

Chair: Associate Professor Cynthia Coleman, <i>University of Sydney</i>		Chair: Professor Stewart Karlinsky, <i>San Jose State University</i>	
STREAM A: Self assessment, APAs and anti- avoidance		STREAM B: Taxpayer attitudes	
4.00pm	18. Michael Walpole (Atax) “Improving self assessment in Australia”	4.00pm	21. Dr Ranjana Gupta “Perceptions of tax evasion as a crime: A NZ study”

4.30pm	19. Adrian Sawyer (UC, NZ) "Developing an International Tax Organisation for administering binding rulings and APAs – the way forward"	4.30pm	22. Ken Devos (Monash) "The attitudes of Australian and NZ tertiary students towards tax evasion: A comparative study and demographic analysis"
5.00pm	20. David Dunbar (VU) "Judicial techniques for controlling NZ general anti-avoidance rule: The scheme and purpose approach, from Challenge Corp (1986) to Peterson (2005)"	5.00pm	23. Mr Hijattulah Abdul Jabbar and Dr Nor Aziah Abdul Manaf (Utara University, Malaysia) "A survey of perception towards tax evasion as a crime"
CONFERENCE DINNER			
7.00pm	Coaches depart Crowne Plaza Coogee Beach (please assemble in foyer at 6.30pm)		
7.30pm	Dinner: Sydney Harbour Cruise (departing from King St Wharf 4)		

FRIDAY 20 APRIL 2006			
Chair: Professor Chris Evans, <i>Atax, UNSW</i>			
9am	PLENARY SESSION: INTERNATIONAL PERSPECTIVES Chair – Professor Chris Evans		
9.05am	KEYNOTE ADDRESS 24. Richard Highfield, <i>Head, Tax Administration Division, Centre for Tax Policy and Administration, OECD</i> "Pre-Populated Income Tax Returns: The next "Big Thing" in reform of the administration of Australia's Personal Income Tax System?"		
9.35am	KEYNOTE ADDRESS 25. Dr Kim Bloomquist, <i>Senior Economist, United States Internal Revenue Service</i> "An overview of some recent IRS research on Taxpayer Compliance Behavior"		
10.05am	KEYNOTE ADDRESS 26. David Butler, <i>Commissioner of Inland Revenue, New Zealand</i>		
MORNING TEA 10.35am			
Chair: Helen Hodgson, <i>Atax, UNSW</i>		Chair: Jacqui McManus, <i>Atax, UNSW</i>	
STREAM A: Policy and legal reforms		STREAM B: International reforms	
11.00am	27. Marie Pallot (NZ IRD) "Core concepts in the design of a tax disputes resolution system"	11.00am	30. Mark Redmond (Taxation Institute in Ireland) "Ireland – a case study in tax administration change management"
11.30am	28. Chris Ohms (Auckland University of Technology) "Aspects of the NZ disputes resolution process under the Tax Administration Act 1994"	11.30am	31. Simon James, Thamrongsak Svetalekth and Brian Wright (Exeter) "The benefits of a more strategic approach to tax administration and the role of performance indicators"
12.00pm	29. John Prebble (VU) "Minimal presence NZ trusts: Some practical and theoretical issues"	12.00pm	32. Margaret McKerchar (Atax), Stewart Karlinsky and Kristin Meyer (SJSU) "Making progress in tax simplification"
LUNCH 12.30pm			
Chair: Associate Professor Binh Tran-Nam, <i>Atax, UNSW</i>		Chair: Dr Veerinderjeet Singh, <i>Malaysia</i>	
STREAM A: International jurisdictions		STREAM B: Compliance and compliance costs	
1.45pm	33. Nolan Sharkey (Atax) "Tax evasion and administration realities in the Peoples' Republic of China: Some initial findings from discussions with tax officers in Fujian Province"	1.45pm	36. Ern Chen Loo (Mara University of Technology, Malaysia) "Determinants of individual taxpayers' compliance behaviour: Experience of the transition from pre to post self assessment in Malaysia"
2.15pm	34. Associate Professor Chaowu Jin (Central University of Finance and Economics, China) "What makes Chinese taxpayers miserable and how to alleviate their misery"	2.15pm	37. Phil Lignier (Central Queensland University) "A silver lining in the tax compliance cost cloud? A study of managerial benefits arising from tax compliance in small business"
2.45pm	35. David Tansey (Fiji Islands Revenue & Customs Authority) "The integration of tax and customs administration in Fiji"	2.45pm	38. Prue Oxley and Darshana Elwela (NZ IRD) "Tax compliance costs of NZ small business 2004: Designing the survey for its policy purpose"
AFTERNOON TEA 3.15pm			
Chair: Professor Chris Evans, <i>Atax, UNSW</i>			
TAX ADMINISTRATION – INTERNATIONAL PANEL DEBATE			
3.45pm	Panel members – to be advised at conference		
4.45pm	Closing comments		
5.00pm	Conference concludes		

**ATAX ANNUAL GST AND INDIRECT TAX WEEKEND WORKSHOP
SHERATON HOTEL, NOOSA, 6-8 APRIL 2006**

THURSDAY 6 APRIL 2006		
5.00 – 6.00pm	Registration	
6.00 – 7.30pm	WELCOME COCKTAILS	
FRIDAY 7 APRIL 2006		
9.00 – 9.05am	ATAX WELCOME	JACQUI MCMANUS, Associate Director, Development <i>The University of New South Wales</i>
SESSION 1	MAKING LAW	
9.05 – 9.35am	Treasury's Role, Processes and Relationships with the ATO	PATRICK COLMER, General Manager, <i>Indirect Tax Division, The Treasury</i>
9.35 – 9.45am	Questions/CTA comments	
9.45 – 10.30am	ShowCASE.....drawing your attention to some important decisions handed down over the past 12 months	GEOFF MANN, Partner <i>Blake Dawson Waldron and</i> GORDON BRYSLAND, Senior General Counsel <i>Australian Government Solicitors</i>
10.30 – 10.40am	ATO Comment	MICHAEL PATANE, Acting Deputy Chief Tax Counsel, Tax Counsel Network - Indirect Taxes, <i>Tax Office</i>
10.40 – 11.00am	MORNING TEA	
SESSION 2	THE HP MERCANTILE CASE-FROM DIFFERENT ANGLES	
11.05 – 11.35am	HP Mercantile Case overview What issues were addressed and how and what issues remain unanswered?	ROSS STITT, Partner <i>Allens Arthur Robinson</i>
11.35 – 12.05pm	The impact of the HP Mercantile case decision on GST issues re M&A and IPOs, illustrated using case studies and examples	LACHLAN WOLFERS, Partner <i>KPMG</i>
12.05 – 12.35pm	Apportionment and other financial supply related issues, in light of the HP <i>Mercantile</i> case, workshopped using common scenarios	EUGENE CHOI, Partner <i>Phillips Fox</i>

12.35 – 1.00pm	Discussion ATO comments, CTA comments	TREVOR ROBERTS, Assistant Commissioner Indirect Taxes, <i>Tax Office</i> and TONY LONG, Assistant Deputy Commissioner GST, <i>Tax Office</i>
1.00 – 3.00pm	LUNCH / AFTERNOON TEA	
SESSION 3	WHAT DO WE TELL THE TAXPAYERS?	
3.05 – 3.35pm	GST and Statutory Interpretation An analysis of GST cases to date and the methods used by the Courts to resolve interpretational issues in GST litigation	STEPHEN JONES, Special Counsel <i>Maddocks Solicitors</i>
3.35 – 3.45pm	ATO comments	MICHAEL PATANE, Acting Deputy Chief Tax Counsel, Tax Counsel Network - Indirect Taxes, <i>Tax Office</i>
3.45 – 4.15pm	‘Secret Agents’ – Div 57 Who is the taxpayer – identifying the taxpayer When is a right not a right? – unbundling supplies	PETER KONIDARIS, Director JAMIE CLARKE, Senior Manager DYLAN MORGAN, Senior Manager <i>PriceWaterhouseCoopers</i>
4.15 – 4.45pm	ATO comments CTA comment	JONATHAN WOODGER, Senior Tax Counsel, <i>Tax Office</i>
7.30pm	PRE DINNER COCKTAILS	
8.00 – 11.00pm	Conference Dinner - Noosa Ballroom Tribute to the late Hon Justice Graham Hill	BILL CANNON, Partner <i>Blake Dawson Waldron</i>
SATURDAY 8 APRIL 2006		
SESSION 4	COMPLIANCE	
9.35 – 10.05am	GST Compliance Risk Issues	TIM DYCE, Senior Assistant Deputy Commissioner, GST, <i>Tax Office</i>
10.05 – 10.15am	CTA comment	MICHELLE de NIESE, Assistant Director, <i>Corporate Tax Association</i>
10.15 – 10.45am	CTA Panel re Audit Experiences	CTA MEMBERS
10.45 – 11.00am	Discussion ATO comments and response	HELEN KELLY, Assistant Commissioner, GST, <i>Tax Office</i>
11.00 – 11.20am	MORNING TEA	
SESSION 5	DOWN TO INTERPRETATION AND APPLICATION	

11.25 – 11.55am	GST on International Transactions Issues regarding provisions relevant to international transactions	PAUL AMBROSINI, Principal <i>Deloitte Touche Tohmatsu Ltd</i>
11.55 – 12.05pm	ATO comments	MARILYN KNIGHT, Assistant Commissioner, <i>Tax Office</i>
12.05 – 12.45pm	Multi-Party Transactions: ATO discussion of GSTR2005/D8 Comments on the approach taken in the draft ruling and its impact, highlighted through various industry focused examples	MATTHEW BAMBRICK, Senior Tax Counsel, <i>Tax Office</i> MATTHEW CRIDLAND, Senior Associate, <i>Malleson Stephen Jaques</i>
12.45 – 1.00pm	ATO comment, CTA comment	MATTHEW BAMBRICK, Senior Tax Counsel, <i>Tax Office</i>
1.00 – 3.00pm	LUNCH / AFTERNOON TEA	
SESSION 6	MORE ON PRACTICAL APPLICATION	
3.05 – 3.40pm	Margin Scheme and Other Property Issues	ROBERT OLDING, Senior Tax Counsel, <i>Tax Office</i>
3.40 – 3.50pm	CTA comments ATO response	ROBERT OLDING, Senior Tax Counsel, <i>Tax Office</i>
3.50 – 4.20pm	GST and Residential Premises: Good or Bad Law? Comments on GST & residential premises, including a discussion on the recently proposed retrospective changes to the law	PATRICK HUNT, Partner <i>KPMG</i>
4.20 – 4.40pm	Treasury comment CTA comment	
4.40 – 4.45pm	CLOSING	JACQUI MCMANUS, Associate Director, Development <i>The University of New South Wales</i>

***NEW PARADIGMS IN ECONOMICS OF WELFARE AND TRADE
UNDER GLOBALISATION AND REGIONALISATION***

*A Conference on the Occasion of
Professor Murray Kemp's 80th Birthday*

8th – 10th August 2006 □ ***Atax, UNSW, 45 Beach Street, Coogee
Sydney, NSW 2034, Australia***

ORGANISING COMMITTEE

Associate Professor Craig Freedman (Macquarie University, Australia)
Professor Ngo Van Long (McGill University, Canada)
Professor Koji Shimomura (Kobe University, Japan)
Professor Makoto Tawada (Nagoya University, Japan)
Associate Professor Binh Tran-Nam (UNSW, Australia)

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Centre for Japanese Economic Studies (CJES), Macquarie University
Australian School of Taxation (Atax), University of New South Wales (UNSW)



Nagoya University



TUESDAY 8 AUGUST 2006

8:30 am REGISTRATION

9:00 am SESSION 1 (Chair: Makoto Tawada, Nagoya University)

OPENING ADDRESS Shoji Nishijima, Vice
President (Kobe)

INTRODUCTORY REMARKS Binh Tran-Nam (UNSW)

Can a country gain by technology loss
& Ronald Jones (Rochester)
Roy Ruffin (Houston)

10:10 am MORNING TEA

10:30 am SESSION 2 (Chair: Partha Gangopadhyay, University of Western Sydney)

Sustainability or ruin of a common resource economy
(Hyogo), Masatoshi Fujisaki
with random jumps Seiichi Katayama (Kobe)
& Hiroshi Ohta (Kobe)

Status-seeking, catching up and comparative statics
in a dynamic Heckscher–Ohlin model Yunfang Hu (Kobe) &
Koji Shimomura (Kobe)

Efficiency in international trade with firm heterogeneity
and networks Hiep Nguyen (Kobe) &
Hiroshi Ohta (Kobe)

12:15 pm LUNCH (Wanneroo Room, Atax)

1:50 pm SESSION 3 (Chair: Joe Isaac, University of Melbourne)

International income transfer under imperfect
(Ritsumeikan) Masayuki Okawa
competition

Immigration and unemployment of skilled and
(Nagoya City) Shigemi Yabuuchi
unskilled labour

Temporary and permanent immigration under
unionization Laixun Zhao (Kobe) &
Kenji Kondoh (Chukyo)

3:35 pm AFTERNOON TEA

3:55 pm SESSION 4 (Chair: Roy Webb, Griffith University)

Moral hazards, bankruptcy costs, and international capital mobility	Sanjay Banerji (McGill) & Ngo Van Long (McGill)
Outsourcing and policy intervention (Washington) &	Kar-yiu Wong Kai-Hsi Chu (Washington)
A model of outsourcing and foreign direct investment	Frank Staehler (Otago)

6:30 pm WELCOME COCKTAILS (Wanneroo Room, Atax) hosted by A/Prof Craig Freedman, Centre for Japanese Economic Studies, Macquarie University, Welcome speech by A/Prof Neil Warren, Head of Atax, UNSW

WEDNESDAY 9 AUGUST 2006

9:00 am SESSION 5 (Chair: Hideo Suzuki, Meijo University)

A unified model of international trade with increasing returns and oligopoly (Hokkaido) &	Kenji Fujiwara (Kwansei Gakuin), Nobuhito Suga Makoto Tawada (Nagoya)
A new dynamic trade model of increasing returns and monopolistic competition	Toru Kikuchi (Kobe) & Koji Shimomura (Kobe)

10:10 am MORNING TEA

10:30 am SESSION 6 (Chair: Max Corden, University of Melbourne)

Formation of a Free Trade Area and the welfare of the rest of the world: A revealed-preference approach	Masahiro Endoh (Keio), Koichi Hamada (Yale) & Koji Shimomura (Kobe)
More (or less) on necessarily welfare-enhancing & Free Trade Areas	Martin Richardson (ANU) Niven Winchester (Otago)
Tariff revenue competition in a Free Trade Area: (Hitotsubashi) & The case of asymmetric large countries	Taiji Furusawa Naoto Jinji (Okayama)

12:15 pm LUNCH (Wanneroo Room)

1:50 pm SESSION 7 (Chair: Ngo Van Long, McGill University)

The WTO and the world economy: A welfare theoretic perspective	Michihiro Ohyama (Tojo)
The gains from trade and refusal to trade	Arye Hillman (Bar-Ilan)
Pareto-improving trading clubs without income transfers are generally possible	Ray Riezman (Iowa) & Koji Shimomura (Kobe)

3:35 pm AFTERNOON TEA

3:55 pm SESSION 8 (Chair: Jocelyn Horne, Macquarie University)

Protection and exchange rates in a small open (Minnesota) economy	John Chipman
Trade liberalization as a game under uncertainty	Henry Wan (Cornell) & Yinggang Zhou (Cornell)
Steepest ascent tariff reforms (Copenhagen) (Sydney)	P. Raimondos-Møller & Alan Woodland

7:30 pm CONFERENCE DINNER (Coogee Room, Crowne Plaza Hotel, Coogee Beach)
hosted by A/Prof Neville Norman, University of Melbourne, President of ESA

THURSDAY 10 AUGUST 2006

9:00 am SESSION 9 (Chair: Neville Norman, University of Melbourne)

Trade policy and informal wages (HK), for Soc. Beladi	Sugata Marjit (City Uni of Saibal Kar (Cent. of Stu's Sci., Calcutta) & Hamid (Texas at San Antonio)
Waiting under uncertainty	Makoto Yano (Keio)

10:10 am MORNING TEA

10:30 am SESSION 10 (Chair: Geoff Fishburn, University of New South Wales)

Do the economies of specialization justify the work ethics? A further examination of Buchanan's hypothesis Yew Kwang Ng (Monash)

Optimal commodity taxation with a representative agent & Murray Kemp (Macquarie)
Koji Shimomura (Kobe)

11:45 pm INTERNATIONAL PANEL DEBATE: NEW PARADIGMS IN ECONOMICS OF WELFARE AND TRADE

Moderator: Craig Freedman

Panel members: John Chipman, Koichi Hamada, Arye Hillman, Ronald Jones, Murray Kemp, Yew Kwang Ng, Michihiro Ohyama and Alan Woodland

12:25 pm CLOSING COMMENTS Murray Kemp (Macquarie)

12:30 pm CONFERENCE CONCLUDES

FOLLOWING THE CONCLUSION OF THE CONFERENCE, PARTICIPANTS ARE INVITED TO VISIT UNSW KENSINGTON CAMPUS AND TOUR THE NEW FACULTY OF LAW BUILDING (transport will be arranged by the conference organisers and a sandwich lunch will be served at the Board Room of the Faculty of Law).

31 Appendix 4 - Media Citations 2006

‘BRIEFS’, Australian Financial Review, 20 June 2006, 327 words, Edited by Mark Fenton-Jones, **(Chris Evans)**.

TV Appearance regarding changes in Superannuation, ABC Midday News, 6/6/06 **(Chris Evans)**.

‘New head of Atax appointed’ Weekly Tax Bulletin (ABIX Abstracts), 19 May 2006, 92 words, Terry Hayes, **(Chris Evans)**.

‘Scrapping super levy to hit revenue base’ The Australian, 15 May 2006, 359 words, Joseph Kerr, David Uren, **(Chris Evans)**.

‘Super reforms may prove to be too costly - BUDGET 2006’ The Australian, 13 May 2006, 577 words, Joseph Kerr, David Uren, **(Chris Evans)**.

TV Appearance regarding Budget/Tax Reform ABC Midday News, 10/5/06 **(Chris Evans)**.

‘Hit the track, Toorak: Bellevue Hill wins’ The Sydney Morning Herald, 27 April 2006, 416 words, Jessica Irvine, **(Chris Evans)**.

‘Workers clean up with expense claims’ Australian Financial Review, 27 April 2006, 593 words, Elizabeth Kazi, **(Chris Evans)**.

‘Atax of the cluey taxation specialist - ONLINE & DISTANCE EDUCATION’ The Australian, 26 April 2006, 561 words, Brendan O’Keefe, **(Chris Evans)**.

‘Heavies weigh in to call for tax reform’ The Australian, 21 April 2006, 513 words, Elizabeth Colman, **(Chris Evans)**.

‘Vos distrusts self-assessment’ Australian Financial Review, 20 April 2006, 537 words, Elizabeth Kazi with Fleur Anderson, **(Chris Evans)**.

‘Forget the tax pack, this is the tax’ Herald-Sun, 19 April 2006, 370 words, John Beveridge, **(Chris Evans)**.

Interview on Costello international benchmarking review ABC News Radio, 13/4/06, **(Chris Evans)**.

‘A TAXING STRATEGY’ The Age, 12 April 2006, 2231 words, John Silvester, **(Chris Evans)**.

‘The Capital’ BRW, 6 April 2006, 855 words, Tom Skotnicki, **(Chris Evans)**.

‘Tax slugs single strugglers hard’ Australian Financial Review, 1 April 2006, 700 words, Report Elizabeth Kazi, **(Chris Evans)**.

Last Word: Costello delivers Clayton’s tax review Uniken, April 2006, **(Chris Evans)**.

‘Most people don’t want ATO to do their returns’ Australian Financial Review, 28 March 2006, 228 words, Elizabeth Kazi, **(Chris Evans)**.

‘Push to take pain out of tax returns’ The Sydney Morning Herald, 27 March 2006, 505 words, John Garnaut, **(Chris Evans)**.

‘THECAPITAL’ BRW, 23 March 2006, 788 words, Tom Skotnicki, tskotnicki@brw.fairfax.com.au, **(Chris Evans)**.

‘Tax return bill blows out to \$1bn’ Australian Financial Review, 23 March 2006, 1187 words, Fleur Anderson, **(Chris Evans)**.

‘Tax workers flock back to university’ Australian Financial Review, 20 March 2006, 320 words, Rachel Nickless, **(Chris Evans)**.

‘Annual Tax Pack ritual is just poor form’ The Sydney Morning Herald, 15 March 2006, 963 words, Peter Martin. Ross Gittins is on leave., **(Chris Evans)**.

Interview with Andrew Robertson ABC TV ‘Midday’, 6/3/06, **(Chris Evans)**.

‘Some things are completely untouchable’ The Weekend AFR, 4-5 March 2006, **(Chris Evans)**.

‘Tax study should reveal the true picture’ Australian Financial Review, 2 March 2006, 691 words, Robert Harley, **(Chris Evans)**.

‘Real estate write-offs in a class of their own’ Australian Financial Review, 28 February 2006, 379 words, Robert Harley, **(Chris Evans)**.

‘Costello’s duty to tackle tax’ Australian Financial Review, 28 February 2006, 858 words, **(Chris Evans)**.

‘Inequitable, inefficient, in need of change’ BRW, 2 February 2006, 288 words, Tom Skotnicki, **(Chris Evans)**.

‘Recipe for reform’ BRW, 2 February 2006, 634 words, By Tom Skotnicki, **(Chris**

Evans).

Interviewed by journalist (steve Blackwell) from IFA magazine (**Gordon Mackenzie**).

AFR – letters 31 Aug, 7 Sept, 29 Nov, (**Gordon Mackenzie**).

'Complex' tax breaks too hard to claim' The Australian, 10 February 2006, 351 words, Elizabeth Colman, (**Garry Payne**).

'Tax workers flock back to university' Australian Financial Review, 20 March 2006, 320 words, Rachel Nickless, (**Nolan Sharkey**).

BBC Vietnam, *Personal income tax reform in Vietnam*, 18 May 06. (**Binh Tran-Nam**).

BBC Vietnam, *US-Vietnam WTO Trade Agreement*, 31 May 06. (**Binh Tran-Nam**).

RFI Vietnam, *Vietnam's WYO Accession*, 19 Jul 06. (**Binh Tran-Nam**).

RFI Vietnam, *ASEAN Integration*, 24 Aug 06. (**Binh Tran-Nam**).

Recipe for reform BRW, 2 February 2006, 634 words, By Tom Skotnicki, (**Binh Tran-Nam**).

'Use of tax havens not always a dodgy move' Australian Financial Review, 29 September 2006, 559 words, Elizabeth Kazi, (**Matthew Wallace**).

Coopers, Tax World TV, 28 July and 8 Dec. (**Michael Walpole**).

'Costello berates states over failure of federalism' Australian Financial Review, 28 June 2006, 804 words, Mark Davis Political correspondent, (**Neil Warren**).

'Brumby blames Canberra for spending blow-out' Australian Financial Review, 4 July 2006, 518 words, Ben Potter and Steven Scott with Mark Ludlow and Andrew Burrell, (**Neil Warren**).

'Treasurers debate Costello's federalism plans Anna Bligh, Michael Costa and John Brumby. Bligh, Costa, Brumby debate' Australian Broadcasting Corporation Transcripts, 9 July 2006, 3607 words, Barrie Cassidy, (**Neil Warren**).

'Watchdog hints at shake-up of FBT' The Australian, 10 July 2006, 617 words, Elizabeth Colman, (**Neil Warren**).

'Taxpayers' watchdog hints at shake-up of 'too complex' FBT' The Australian, 10 July 2006, 511 words, Elizabeth Colman, **(Neil Warren)**.

'Transport chaos' Hills Shire Times, 11 July 2006, 738 words, **(Neil Warren)**.

'Revenues in need of reappraisal' The Australian, 12 July 2006, 940 words, Alan Wood Economics Editor, **(Neil Warren)**.

'Costa to PM: sack Costello' The Australian, 3 October 2006, 541 words, Imre Salusinszky, NSW political reporter, **(Neil Warren)**.

'Take Part In Setting The Agenda - Tax And Welfare - Making The Boom Pay' The Australian, 9 October 2006, 217 words, **(Neil Warren)**.

'Radical reform will prove hard to sell' The Australian, 4 November 2006, 368 words, Alan Wood Economics Editor, **(Neil Warren)**.

'States left out on a limb as the Commonwealth's power increases' The Sydney Morning Herald, 16 November 2006, 759 words, Bob Debus Bob Debus is Attorney-General of NSW., **(Neil Warren)**.

'Commonwealth squeezing state coffers: research' Australian Broadcasting Corporation Transcripts, 9 June 2006, 518 words, Phillip Lasker, **(Neil Warren)**.

'Stop the whingeing and let's make federation work' The Australian, 8 June 2006, 1093 words, Mike Steketee, National Affairs Editor, **(Neil Warren)**.

'Budget deficit brings golden rule to the fore' The Newcastle Herald, 7 June 2006, 1323 words, Michael Costa, **(Neil Warren)**.

'Deficit puts spotlight on bottom line - NSW BUDGET' The Australian, 7 June 2006, 646 words, Imre Salusinszky, NSW political reporter, **(Neil Warren)**.

'Costa presses on with tax summit without Costello' Australian Associated Press Financial News Wire, 30 May 2006, 177 words, **(Neil Warren)**.

'NSW wants tax summit without Costello' AAP Bulletins, 30 May 2006, 188 words, **(Neil Warren)**.

'Voices of long, sad struggle' Daily Telegraph, 30 May 2006, 463 words, SIMONE RICHARDS, **(Neil Warren)**.

'Struggling state demands fiscal reform' Australian Financial Review, 30 May 2006, 645 words, Steven Scott, **(Neil Warren)**.

'FED: Costa presses on with tax summit without Costello' Australian Associated Press General News, 30 May 2006, 180 words, **(Neil Warren)**.

'Time for NSW to stop moaning' Australian Financial Review, 30 May 2006, 396 words, **(Neil Warren)**.

'It's Costa, not Costello' The Sydney Morning Herald, 30 May 2006, 366 words, Matt Wade, **(Neil Warren)**.

'NSW: NSW to hold summit on Australia's tax system' Australian Associated Press General News, 29 May 2006, 521 words, **(Neil Warren)**.

NSW govt to hold summit on Australia's tax system' Australian Associated Press Financial News Wire, 29 May 2006, 517 words, **(Neil Warren)**.

'Fed: Clear the traffic with a bit of federalist tax reform' Australian Associated Press General News, 29 May 2006, 535 words, **(Neil Warren)**.

'Aust tax system 'inefficient' for ageing population' Australian Broadcasting Corporation (ABC) News, 29 May 2006, 148 words, **(Neil Warren)**.

'Hungry states scavenge for funds' Australian Financial Review, 29 May 2006, 1841 words, Lenore Taylor with Duncan Hughes and Mark Ludlow, **(Neil Warren)**.

'Tax report finds uneven state of play' Australian Financial Review, 29 May 2006, 410 words, Steven Scott, **(Neil Warren)**.

'Report: fix tax system' Daily Telegraph, 29 May 2006, 156 words, **(Neil Warren)**.

'Emma uses billion-dollar budget to rebuild state' Sun Herald, 28 May 2006, 471 words, By ALEX MITCHELL STATE POLITICAL EDITOR, **(Neil Warren)**.

'Federal tax system attack' The Australian, 27 May 2006, 518 words, Imre Salusinszky, NSW political reporter, **(Neil Warren)**.

'Tax system stifles growth' The Australian, 27 May 2006, 518 words, Imre Salusinszky NSW political reporter, **(Neil Warren)**.

'It's the same old message to mothers: stay at home' Australian Financial Review, 11 May 2006, 439 words, Fleur Anderson, **(Neil Warren)**.

'I'm sick of boomers getting everything' Daily Telegraph, 11 May 2006, 764 words, ALISON REHN, **(Neil Warren)**.

'Courage, Treasurer' The Australian, 11 May 2006, 1275 words, Neil Warren, **(Neil Warren)**.

'Reaction - Budget 06 - Tax & Family' The Australian, 10 May 2006, 71 words, NEIL WARREN, Tax specialist University of NSW, **(Neil Warren)**.

'States helped put themselves in poor house' Australian Financial Review, 8 May 2006, 783 words, Alan Mitchell, **(Neil Warren)**.

'Big Guns vie for trapped men s story' The Cairns Post, 6 May 2006, 219 words, **(Neil Warren)**.

'Circling for the story Cheques on table for tales' The Gold Coast Bulletin, 6 May 2006, 383 words, by Peter Gleeson in Beaconsfield, **(Neil Warren)**.

'Tax cuts, but little reform' BRW, 4 May 2006, 1239 words, By Michael Laurence, **(Neil Warren)**.

'Federal relations ripe for review' Australian Financial Review, 3 May 2006, 710 words, **(Neil Warren)**.

'PM signals big tax cuts for parents' The Australian, 19 April 2006, 782 words, David Uren, Economics correspondent, **(Neil Warren)**.

'Warburton calls for gap to be closed' Australian Financial Review, 19 April 2006, 508 words, Fleur Anderson, **(Neil Warren)**.

'Forget the tax pack, this is the tax pact' Herald-Sun, 19 April 2006, 370 words, JOHN BEVERIDGE, **(Neil Warren)**.

'Creep' lifts tax on wages by 10pc' The Australian (ABIX abstracts), 15 April 2006, 104 words, David Uren, **(Neil Warren)**.

'Creep' lifts tax on wages by 10pc' The Australian, 15 April 2006, 393 words, David Uren, Economics correspondent, **(Neil Warren)**.

'Costa's bottom line' The Sydney Morning Herald, 15 April 2006, 1567 words, Anne Davies, **(Neil Warren)**.

‘Rate cut urgent, says report author - TAX REVIEW’ The Australian, 13 April 2006, 530 words, Joseph Kerr, Elizabeth Colman, **(Neil Warren)**.

‘Department wins comparison fight - TAX REVIEW’ The Australian, 13 April 2006, 509 words, David Uren, Economics correspondent, **(Neil Warren)**.

‘Push to dump stamp duties’ Australian Financial Review, 13 April 2006, 495 words, Mark Davis Political correspondent, **(Neil Warren)**.

‘Blow to Costello tax call’ The Australian, 11 April 2006, 553 words, David Uren, Elizabeth Colman, **(Neil Warren)**.

‘Tax Guide Charter’, 1 April 2006, 1589 words, Smith, Karen, **(Neil Warren)**.

‘Small Business: Research & Recommendations Charter’, 1 April 2006, 299 words, **(Neil Warren)**.

‘Nuisance taxes to go, but we need complete overhaul’ The Sydney Morning Herald, 1 April 2006, 686 words, Steve Burrell National Affairs Editor, **(Neil Warren)**.

‘Tax war and we're paying the bill’ Daily Telegraph, 30 March 2006, 360 words, SIMON BENSON, **(Neil Warren)**.

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