

2007

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 2007. 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 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 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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Associate Head of School (Research)

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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 of, and research into, taxation issues. In Australia, it is also the leading academic institution in both tax education and tax research, delivering its undergraduate and postgraduate education programs by various flexible means including intensive face-to-face teaching, audio-conferencing, print-based materials and lectures and workshops via the Internet.

Atax has 14 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 2007 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 outcomes for 2003, 2005 and 2006 presented in the table below reflect in part, the publication of the proceedings (as edited books) of the 5th, 6th and 7th International Tax Administration Conferences organised by Atax in 2002, 2004 and 2006 respectively. However, even when the impact of the Tax Administration Conferences is removed, there is a broad upward trend in DEST research performance by Atax since 1999. With the 8th International Tax Administration Conference held in March 2008, and the proceedings planned for publication in late 2008, Atax DEST performance in 2008

should again continue its upward trend. 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 2002 qualifying publications*	2003	2004	2005	2006	2007
A1 (Books -authored research)	0	10	5	0	0
B1 (Book chapters)	1.5	11	0	4.7	8.17
C1 (Refereed journal articles)	8.2	10.42	9.5	21.5	18.9
E1 (Refereed conference papers)	2.0	0	0.5	0.83	3.5
TOTAL Unweighted DEST points	11.70	31.42	15.00	27.03	30.57

* 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	2007
A2/A3 (Books -other/edited)	0.83	2.75	4	1	7	0.25
A4 (Books -revision/new edition)	3.64	3.67	2.5	2.95	0.67	2.20
B2 (Book chapters)	6.83	13	2	1	7	0
C2/C3 (Non-refereed journal articles)	17	11	19	12	7.33	10.83
C4 (Notes/Reviews)	11	18	2.56	3	4	2
E2/E3 (non-refereed conference papers)	14.9	12.5	16.53	14.83	18.17	13.33
T (PhD theses)	0	1	0	0	0	2
TOTAL number of non-DEST publications	54.21	61.92	46.59	34.78	44.17	30.61

The following sections will highlight in more detail just how significant the contribution of Atax staff was to improvements in tax law, policy and administration during 2007.

6 Academic Staff and Research Interests

Atax research is underpinned by 14 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.

7 Awards and Honours

Chris Evans	Australasian Tax Teachers Association (ATTA) Medal for <i>'outstanding contribution to the teaching of taxation law and policy'</i>
Binh Tran-Nam	Glorifying Vietnam Award, <i>VietnamNet</i> in conjunction with the Vietnamese Government, for outstanding contribution to the building of Vietnam

8 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 2007.

Shirley Carlon	Member, Institute of Chartered Accountants in Australia Member, Australasian Tax Teachers' Association Member, Australasian Law Teachers' Association Member, Accounting & Finance Association of Australia and New Zealand
Maurice Cashmere	Member, Law Society of New South Wales Art Gallery of New South Wales Foundation Member, Australasian Tax Teachers' Association
Kalmen Datt	Admitted as legal practitioner in New South Wales Admitted as Barrister & Solicitor (New Zealand) Admitted as Barrister of the Supreme Court of South Africa
Robert Deutsch	Member, ATO International Rulings Panel Barrister, Bar Association of NSW External Member, ATO Part IVA Rulings Panel External Member, ATO Public Rulings Panel Fellow, Taxation Institute of Australia Member, Australasian Law Teachers' Association Member, Australasian Tax Teachers' Association

<p>Dr Chris Evans</p>	<p>CPA Australia National CGT Committee Fellow, CPA Australia Fellow, Taxation Institute of Australia Member, The Board of Taxation, Standing Advisory Panel Member, Australasian Law Teachers' Association Member, Australasian Tax Teachers' Association Member, Australian Tax Research Foundation Chartered Tax Adviser, UK Chartered Institute of Tax Member, Institute of Fiscal Studies, UK Member, Taxation Research Network, UK Chairman, Australasian Branch of the Chartered Institute of Taxation, UK Expert Assessor for the Carrick Australian Awards for University Teaching (CAAUT) International Research Fellow, Institute for Fiscal Studies, UK International Research Fellow, Oxford University (Centre for Business Taxation) 2006 onwards Rapporteur and advisor to UK Mirrlees Committee 2006-2008, Institute for Fiscal Studies, London</p>
<p>Helen Hodgson</p>	<p>Fellow, CPA Australia Member, Law Council of Australia (Business Law Section) Fellow, Taxation Institute of Australia Member, Australasian Tax Teachers' Association Registered Tax Agent</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> <p>Member, Financial Services Institute of Australasia</p>
Fiona Martin	<p>Fellow, Taxation Institute of Australia</p> <p>Member, Australasian Tax Teachers Association</p> <p>Member, Australasian Law Teachers Association</p>
Dr Margaret McKerchar	<p>Fellow, CPA Australia</p> <p>Vice President, NSW Division, 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>
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>
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	<p>Member, Institute of Chartered Accountants in Australia (ICAA)</p> <p>Member, Australia China Business Council</p> <p>Registered Tax Agent</p> <p>Member, Chinese Studies of Australia</p> <p>Member, Oriental Society of Australia</p> <p>Member, ARC Asia Pacific Futures Research Network</p>
Rachel Tooma	<p>Fellow, Taxation Institute of Australia</p> <p>Member, Australasian Tax Teachers' Association</p> <p>Member, Australasian Law Teachers' Association</p>
Dr Binh Tran-Nam	<p>Member, Australasian Law Teachers' Association</p> <p>Member, Australasian Tax Teachers' Association</p> <p>Member, Taxation Research Network, UK</p>
Matthew Wallace	<p>Fellow, Taxation Institute of Australia</p> <p>Member, Australasian Law Teachers' Association</p> <p>Member, Australasian Tax Teachers' Association</p> <p>Member, Law Society of New South Wales</p>
Dr Michael Walpole	<p>Fellow, Taxation Institute of Australia</p> <p>Member, NSW Education Committee, Taxation Institute of Australia</p> <p>Member, Australasian Tax Teachers Association</p> <p>Member, Australasian Law Teachers Association</p> <p>Member, Society of Legal Scholars UK</p> <p>Member, Tax Specialist Accreditation Committee, Law Society of New South Wales</p>
Dr Neil Warren	<p>Temporary Part-Time Commissioner, Independent Pricing and Regulatory Tribunal (IPART), Government of New South Wales, 11 September 2007 – 30 August 2008</p> <p>Tax Advisor, Business Coalition for Tax Reform</p> <p>Australian Research Council: Reviewer of International Standing</p> <p>Member, Economic Society of Australia</p> <p>Member, Institute of Fiscal Studies</p> <p>Research Associate, NATSEM, July 2007</p> <p><http://www.canberra.edu.au/centres/natsem/people/associates></p>

9 Visiting Professorial Fellows

Yuri Grbich and Gordon Cooper AM both held appointments as Visiting Professorial Fellows at Atax in 2007.

10 Atax Research Fellowship Program

The successful applicants for 2007 were Professor Gareth Myles, University of Exeter, Kim Bloomquist, Internal Revenue Service, United States, and Dr Shee Boon Law, Inland Revenue Department, New Zealand. Dr Shee Boon Law was also appointed the Abe Greenbaum Fellow. While at Atax, each Visiting Fellow presented research seminars (see details in the Seminar/Conference section) and collaborated with Atax staff on a variety of research issues and publications.

11 PhD in Taxation (with Atax)

Candidate	Thesis topic	Supervisor(s)
Giovanni Bevacqua	Legal remedies for administrative errors in tax	Michael Walpole
Kalmen Datt (Atax staff)	The regulation of directors in relation to tax: Is this legislative overkill?	Michael Walpole
Alexander Fullarton	Miners' motivation: Taxpayer involvement in mass marketed tax avoidance schemes in the Pilbara region of Western Australia between 1990 and 2000	Chris Evans
Evgeny Guglyuvatyy	Environmental taxes and emission trading schemes: What is appropriate policy for dealing with environmental problems?	Binh Tran-Nam and Margaret McKerchar
Helen Hodgson (Atax staff)	A proposal for a family tax transfer system	Chris Evans
Catriona Lavermicocca	Tax risk management as a corporate governance issue in Australia and its impact on income tax compliance by large corporate taxpayers	Margaret McKerchar and Chris Evans

Philip Lignier	Identification and evaluation of the managerial benefits derived by small businesses as a result of complying with the Australian tax system	Chris Evans and Margaret McKerchar
Vincent Mangioni	Codifying value in the assessment of land value taxation	Neil Warren
Fiona Martin (Atax staff)	Taxation of indigenous charities	Michael Walpole
Jacqui McManus (Atax staff)	Capacity-development at work: The contribution of workplace-based learning to tax administration (completed in 2007)	Neil Warren
Ian Ross-Gowan	The identification of opportunities to better harmonise tax legislation and accounting standards post the introduction of IFRS and the tax consolidations regime	Michael Walpole and Gordon Mackenzie
Rachel Tooma (Atax staff)	A case for a uniform statutory general anti-avoidance rule in Australian taxation legislation (completed in 2007)	Michael Walpole
Wollela Yesegat	Operating costs of, and compliance with VAT in Ethiopia	Binh Tran-Nam and Margaret McKerchar

12 PhD in Taxation Law (with School of Law)

Candidate	Thesis topic	Supervisor(s)
Campbell Rankine	The disutility of assessing trust beneficiaries on income derived by trustees: a critique of the existing regime where under beneficiaries are taxed on trust income before they receive it	Michael Walpole
Nolan Sharkey (Atax staff)	Developing culturally neutral tax regimes: a case study of businesses in China	Neil Warren

13 PhD in Business Law and Taxation (with Australian School of Business)

Candidate	Thesis topic	Supervisor(s)
Mahmoud Abdellatif	The appropriate tax treatment of intellectual property rights in developing countries	Binh Tran-Nam

14 Postgraduate Research Degree Supervision

Chris Evans	PhD: Alexander Fullarton, 'Miners' motivation: taxpayer involvement in mass marketed tax avoidance schemes in the Pilbara region of Western Australia between 1990 and 2000'
	PhD: Helen Hodgson, 'A proposal for a family tax transfer system'
	PhD: Catriona Lavermicocca, 'Tax risk management as a corporate governance issue in Australia and its impact on income tax compliance by large corporate taxpayers'
	PhD: Philip Lignier, 'Identification and evaluation of the managerial benefits derived by small businesses as a result of complying with the Australian tax system'
	MTax (Research): Dianne Miller, 'Climate change taxation: will the introduction of the Australian Emissions Trading Scheme result in a need for substantive tax reform?'
	MTax (Research): Linh Vu, 'Integration of the family tax benefits into the personal income tax system – impact on the Australia labour market'
Gordon Mackenzie	PhD: Ian Ross-Gowan, 'The identification of opportunities to better harmonise tax legislation and accounting standards post the introduction of IFRS and the tax consolidations regime'
	MTax (Research): Maureen Noonan, 'An analysis of Australian superannuation reforms from an equity perspective'
Margaret McKerchar	PhD: Evgeny Guglyuvatyy, 'Environmental taxes and emission trading schemes: What is appropriate policy for dealing with environmental problems?'
	PhD: Catriona Lavermicocca, 'Tax risk management as a corporate governance issue in Australia and its impact on income tax compliance by large corporate taxpayers'

	PhD: Philip Lignier, 'Identifying and estimating managerial benefits induced by compliance with taxation requirements of Australian SMEs'
	PhD: Wollela Yesegat, 'Operating costs of, and compliance with VAT in Ethiopia'
	MTax (Research): Clare Hyden, 'Significance of education and awareness in motivating compliance with taxation laws'
	MTax (Research): Victoria Roberts, 'Using tax design to achieve Australian food security'
Jacqui McManus	MTax (Research): Clare Hyden, 'Significance of education and awareness in motivating compliance with taxation laws'
Binh Tran-Nam	PhD: Mahmoud Abdellatif, 'The appropriate tax treatment of intellectual property rights in developing countries'
	PhD: Evgeny Guglyuvatyy, 'Environmental taxes and emission trading schemes: What is appropriate policy for dealing with environmental problems?'
	PhD: Wollela Yesegat, 'Operating costs of, and compliance with VAT in Ethiopia'
	MTax (Research): Linh Vu, 'Integration of the family tax benefits into the personal income tax system – impact on the Australia labour market'
	MTax (Research): Hanna Zakowska, 'Standard business reporting and its implications on reporting burden'
Michael Walpole	PhD: Giovanni Bevacqua, 'Legal remedies for administrative errors in tax'
	PhD: Kalmen Datt, 'The regulation of directors in relation to tax: Is this legislative overkill?'
	PhD: Fiona Martin, 'Taxation of indigenous charities'
	PhD: Campbell Rankine, 'The disutility of assessing trust beneficiaries on income derived by trustees: a critique of the existing regime where under beneficiaries are taxed on trust income before they receive it'
	PhD: Ian Ross-Gowan, 'The identification of opportunities to better harmonise tax legislation and accounting standards post the introduction of IFRS and the tax consolidations regime'

- PhD: Rachel Tooma, 'A case for a uniform statutory general anti-avoidance rule in Australian taxation legislation' (completed in 2007)
- Neil Warren PhD: Vincent Mangioni, 'Codifying value in the assessment of land value taxation'
- PhD: Jacqui McManus, 'Capacity-development at work: The contribution of workplace-based learning to tax administration' (completed in 2007)
- PhD: Nolan Sharkey, 'Developing culturally neutral tax regimes: a case study of businesses in China'
- MTax (Research): Victoria Roberts, 'Using tax design to achieve Australian food security'

15 Postgraduate Research Theses Marking

- Jacqui McManus Masters Thesis, Pier Paolo Gianni Parisi, 'How paragraph 11-15(2)(a) of the A New Tax System (Goods and Services Tax) Act 1999 (Commonwealth) applies to the makers of input financial supplies', University of Sydney
- Michael Walpole PhD Thesis, Duncan Bentley, 'A Model of Taxpayers' Rights as a Guide to Best Practice in Tax Administration', Bond University

16 Funded Research Projects

Below is a list of funded research projects undertaken by Atax staff members in 2007.

ARC Grants

Brian Andrew, Chris Evans and Binh Tran-Nam

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

ARC Linkage Grant (with CPA Australia)

Richard Bird, Chris Evans and Binh Tran-Nam

Personal income tax reform in Australia – development of a model

ARC Linkage International Fellowship

Faculty Research Grants

David Brown, Janice Gray, Lyria Bennett Moses, Irene Nemes, and Michael Walpole

'Keeping up with online communities: Exploring legal challenges in virtual worlds' (awarded in 2007)

Kalmen Datt and Binh Tran-Nam

‘Ranking of tax journals for RQF purposes’ (awarded in 2007)

Chris Evans and Matthew Wallace

‘A legal and economic analysis of the implications of recent legislative changes to Australia’s international CGT regime’ (awarded in 2006)

Gordon Mackenzie

‘Tax aware investing: Tax efficiency in funds management’ (awarded in 2007)

Jacqui McManus

‘Improving tax professionals’ development and performance: Encouraging the alignment of personal and organisational goals’ (awarded in 2007)

Binh-Tran Nam

‘Australian tax practitioners’ perception of small business tax law complexity’
Faculty Research Grant (awarded in 2006)

Other Research Grants**Lynch, A., Craven, G., Warren, N. and Williams, G.**

‘Reforming Australian federalism’ (UNSW GOLSTAR Grant)

17 Special Projects and Commissioned Research

In 2007, 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 Philip Lignier

‘Identifying and estimating the marginal benefits derived by Australian small businesses as a result of complying with their taxation obligations’
(Association of Taxation and Management Accountants)

Chris Evans, Yuri Grbich and Binh Tran-Nam

‘Development of a hybrid flat personal tax for Australia’
(Revenue Review Foundation)

Gordon Mackenzie

‘Design of Australia’s retirement income system’
(Revenue Review Foundation)

Gordon Mackenzie

‘Submission to Assistant Treasurer Peter Dutton on instalment warrant as an authorised investment for self-managed superannuation funds’
(Self-Managed Super Funds Professionals’ Association of Australia (SPAA))

Garry Payne and Shirley Carlon

‘Professional book-keepers training project’
Australian Association of Professional Bookkeepers

18 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 2007 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. The eJournal was made available via AUSTLII in 2006 as part of the Australasian Law Journals Project.

In 2007 two issues of Volume 5 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 5.

Member of Editorial Board of Journals

Robert Deutsch	eJournal of Tax Research Retirement and Estate Planning Bulletin
Chris Evans	Australian Tax Review (General Editor) eJournal of Tax Research Legal Issues in Business
Margaret McKerchar	Journal of the Australasian Tax Teachers' Association Journal of Financial Reporting and Accounting
Binh Tran-Nam	Development and Policies Research Center (DEPOCEN) Working Paper Series (Member of the Editorial Council and Editorial Board since 2007) eJournal of Tax Research Review of Development Economics (Guest Editor for Vol. 11, Issue 2, May 2007)
Michael Walpole	eJournal of Tax Research
Neil Warren	eJournal of Tax Research

Refereeing of Journal Articles

Maurice Cashmere	eJournal of Tax Research
Chris Evans	Australian Tax Review British Tax Review Journal of Australian Taxation

Helen Hodgson	Australian Tax Forum Australian Review of Public Affairs
Fiona Martin	Journal of Australasian Law Teachers Association
Margaret McKerchar	Australian Tax Forum eJournal of Tax Research
Jacqui McManus	Journal of Australasian Tax Teachers Association
Binh Tran-Nam	Studies in Regional Science Economic Record
Michael Walpole	Australian Tax Review Australian Tax Forum Journal of Australasian Tax Teachers Association
Neil Warren	Australian Economic Review Australian Tax Forum Economic Record

19 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

Deutsch, R., (2007), *Fundamental Tax Legislation*, 15th edition, Thomson, Sydney

Deutsch, R., Friezer, M., Fullerton, I., Hanley, P., Snape, T., (2007), *Australian Tax Handbook*, Thomson, Sydney

Deutsch, R., Orow, B., *Income Tax & GST Strategies Manual 2007-2008*, Thomson, Pymont

Flynn, M., Stewart, M., **Deutsch, R.** and Jones, S., (2007), *Death & Taxes: Tax-effective Estate Planning*, Thomson, Sydney

Keating, M., Cox, J., Krieger, S. and **Warren, N.**, (2007), 'Review of State Taxation: Other Industries – Issues Paper', Report prepared by Independent Pricing and Regulatory Tribunal of New South Wales, Sydney,

<<http://www.ipart.nsw.gov.au/files/Final%20Issues%20Paper%20-%20Review%20of%20State%20Taxation%20-%20Issues%20Paper%20-%2022%20October%202007%20-%20Website%20Document.PDF>>

Woellner R, Barkoczy S, Murphy S and **Evans C.**, (2007), *Australian Taxation Law*, (17th edition), CCH, Sydney.

Book Chapters

Harding, A., **Warren, N.**, and Lloyd R., (2007), 'Beyond Conventional Measures of Income: Including Indirect Benefits and Taxes', in *Inequality and Poverty Re-examined*, edited by Micklewright, J. and Jenkins, S., Oxford University Press Inc., New York, pp 84-102.

McKerchar, M. and Coleman, C., (2007), 'The Ever-Elusive Definition of Income: A Historical Perspective from Australia' in Tiley, J. (ed), *Studies in the History of Tax Law*, Hart Publishing, Oregon, Vol. 2, pp 357-373.

Tran-Nam, B., (2007), 'Vietnam: Preparations for WTO Membership', in L. Salazar and D. Singh (eds.), *Southeast Asian Affairs 2007*, Institute of Southeast Asian Studies, Singapore, pp 398–412.

Tran-Nam, B., (2007), 'Welfare Implications of Exogenous Technical Progress in a Closed Economy Incorporating Overlapping Generations', in K. Kondoh and S. Yabuuchi (eds), *Some Issues on Modern International Trade: Environment, Foreign Aid, International Factor Movement and Imperfect Competition*, Institute of Economics, Chukyo University, Nagoya, pp 27–37.

Journal Articles (Refereed)

Andrew, B., **Evans, C.** and **Tran-Nam, B.**, (2007), 'Effective Marginal Tax Rates and Work Disincentives', *Australian Tax Forum*, Vol. 22, No. 3, pp 117–134.

Collins, D. and **Warren, N.**, (2007) 'The States and the GST: Demystifying Australian Federal/State financial arrangements', *Australian Tax Research Foundation Information Paper No. 4*, Australia.

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Sommer, A., and **Walpole, M.**, (2007), 'A Sub Equatorial Love Affair – Flirting with Economic Equivalence', paper presented at The 19th Annual GST and Indirect Tax Weekend Workshop, Atax UNSW, Noosa, 12-14 April.

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Warren, N., (2007), ‘Taxation in 2015?: What Can Be Expected and Why?’, paper presented at the Korea and the World Economy Conference VI: Towards Asian Economic Community, University of Wollongong, Wollongong, 2-3 July.

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McManus, J., (2007), ‘Capacity-development at Work: The Contribution of Workplace-based Learning to Tax Administration’ (Ph. D., University of New South Wales).

Tooma, R., (2007), ‘A Case for a Uniform Statutory General Anti-avoidance Rule in Australian Taxation Legislation’ (Ph. D., University of New South Wales).

20 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.

Conferences

	<i>Atax Academics Involved as Organisers</i>
Atax Higher Degree by Research Workshop, 18 October, Sydney	Margaret McKerchar
Atax Annual GST and Indirect Tax Weekend Workshop, 12 – 14 April, Noosa	Jacqui McManus
Personal Income Tax Reform Symposium, 2-3 April, Sydney	Chris Evans and Binh Tran-Nam

Seminars

Atax Research Seminar Series, Sydney	<i>Atax Academics Involved as Organisers</i>
<ul style="list-style-type: none"> • Professor Richard Bird, University of Toronto, Canada, ‘Tax Challenges Facing Developing Countries’, 30 March. • Associate Professor Martha O’Brien, University of Victoria, Canada, ‘EU Law of Free Movement of Capital and the Direct Tax Implications for Capital Flows between EU Member States and Third Countries’, 13 April. • Dr. Simon James, University of Exeter, United Kingdom, ‘Persuasive Communications: Tax Enforcement Strategies for Sole Proprietors’, 20 April. • Nolan Sharkey, Atax, UNSW, ‘An Appraisal of the Impact of the Administration of Domestic Enterprise Taxation in China’, 25 May. • Andrew Smith, Victoria University of Wellington, New Zealand, ‘The Taxation of Offshore Portfolio Investment by New Zealand Residents: New FIF Rules’, 15 June. • Kim Bloomquist, Internal Revenue Services, United States, ‘Computational Applications in Taxpayer Compliance Research’, 27 July. • Professor Gareth Myles, University of Exeter, United Kingdom, ‘Country Characteristics and Preferences over Tax Principles’, 24 August. • Dr. Shee Boon Law, Inland Revenue Department, New Zealand, ‘Policy Considerations in CFC Reform’, 31 August. • Associate Professor Ann Hansford, Bournemouth University, United Kingdom and Dr. Thérèse Woodward, Kingston University, United Kingdom, ‘Environmental Tax Issues’, 14 September. 	Binh Tran-Nam

21 Presentations to Professional Bodies and Academic Departments

Gordon Mackenzie	‘Panel Discussion: After Tax Reporting: The present, the future and the impact for accountants and financial advisers’, presented at the 7th Annual Tax Planning Strategies Conference, Tribeca, Melbourne, 27 – 29 March. ‘Superannuation Update’, presented at the CPA Australia CPD
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	Conference, Dubbo, 7 March.
Binh Tran-Nam	'Emerging Viet Nam - Is Australia Missing Out on Opportunities?', presented to the Australian Vietnam Chamber of Commerce and the Australian Institute of International Affairs, Sydney, 1 March.
Neil Warren	'Tax reform (or cuts) and the 2008 Budget', presented to the Citigroup Luncheon Presentation, Sydney, 1 May.

22 Court and Government Committees

Michael Walpole Consultant, Tax Agent Registration Advisory Committee to Tax Agents Registration Board

23 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 2007 is provided in Appendix 3 and is a further testimony of Atax's reputation as the leading tax school in Australia.

24 Appendix 1 – Academic Staff and Research Interests

Staff Member	Position	Areas of interest
Shirley Carlon	Senior 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	Senior Lecturer	<ul style="list-style-type: none"> ➤ GST ➤ CGT ➤ Corporations law ➤ Income tax ➤ Tax administration ➤ Administration of the GST ➤ Liability of directors for tax ➤ Directors and their obligations in a tax context
Robert Deutsch	KPMG Professor	<ul style="list-style-type: none"> ➤ Superannuation ➤ 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 ➤ Tax and small business issues ➤ Tax accounting ➤ International tax ➤ Personal and business tax reform ➤ 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

Dr Margaret McKerchar	Associate Professor	<ul style="list-style-type: none"> ➤ Compliance behaviour ➤ Environmental taxation ➤ Tax administration ➤ Tax simplification ➤ Small business
Jacqui McManus	Senior Lecturer	<ul style="list-style-type: none"> ➤ Learning and professional development ➤ Workplace learning ➤ Tax administration ➤ Tax compliance ➤ Tax gap
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
Dr 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 ➤ Public finance ➤ International trade
Matthew Wallace	Senior Lecturer	<ul style="list-style-type: none"> ➤ International tax ➤ Tax reform ➤ CGT
Dr Michael Walpole	Associate Professor and Associate Dean (Education)	<ul style="list-style-type: none"> ➤ Taxation of intangible Property ➤ Taxation of trusts ➤ Tax Implications of dealings in goodwill ➤ GST law ➤ Taxation compliance costs ➤ Tax administration

Dr Neil Warren	Professor and Head of School	<ul style="list-style-type: none"> ➤ Tax and welfare policy ➤ Tax incidence. ➤ Intergovernmental fiscal arrangements (including fiscal federalism) ➤ Wealth taxation (including property taxation) ➤ Tax gap ➤ Tax hypothecation ➤ Income and wealth distribution issues.
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25 Appendix 2 - Editorial Board and Contents of Vol. 5 *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, The University of New South Wales**

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 Business, Monash University Sunway Campus**

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

Poh Eng Hin, ‘Fiscal Misperceptions Associated with Tax Expenditure Spending: the Case of Pronatalist Tax Incentives in Singapore’, pp 5-39.

Richard S. Simmons, ‘What Future for the Corporate Tax in the New Century?’ pp 40-58.

Fiona Martin, ‘Charities for the Benefit of Employees: Why Trusts for the Benefit of Employees Fail the Public Benefit Test’, pp 59-70.

Mark Burton, ‘Responsive Regulation and the Uncertainty of Tax Law – Time to Reconsider the Commissioner’s Model of Cooperative Compliance?’, pp 71-104.

Chris Evans, ‘Unravelling the Mysteries of the Oracle: Using the Delphi Methodology to Inform the Personal Tax Reform Debate in Australia’, pp 105-134

Worawan Chandoevmit and Bev Dahlby, ‘The Marginal Cost of Public Funds for Excise Taxes in Thailand’, pp 135-167.

Issue 2 (Michigan Issue)

Reuven Avi-Yonah, Binh Tran-Nam, and Michael Walpole, Introduction, p 168.

Kim Brooks, ‘Tax Treaty Treatment of Royalty Payments from Low-Income Countries: A Comparison of Canada and Australia’s Policies’, pp 169-198.

Arthur Cockfield, ‘Purism and Contextualism within International Tax Law Analysis: How Traditional Analysis Fails Developing Countries’, pp 199-224.

Giampaolo Arachi and Alessandro Santoro, ‘Tax Enforcement for SMEs: Lessons from the Italian Experience?’, pp 225-243.

W. Steven Clark, ‘Tax Policy for Investment’, pp 244-265.

26 Appendix 3 - Media Citations 2007

Radio France Internationale (RFI, Vietnam section), “House prices in Vietnam”, 13 November 2007 (**Binh Tran-Nam**)

“Managed funds get the inside running”, *Australian Financial Review*, 7 November 2007 (**Gordon Mackenzie**)

“Cuts keep coming, rate stays the same”, *Australian Financial Review*, 30 October 2007, p.7 (**Neil Warren**)

“Costello, Swan trade blows as tax cut bill blows out”, *Australian Financial Review*, 23 October 2007, p.1 (**Neil Warren**)

“\$5bn saved by delaying cuts for the rich”, *Weekend Australian*, 20 October 2007, p.8 (**Neil Warren**)

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“A rigorous debate”, *Business Review Weekly*, 13 July 2007, p.48 (**Neil Warren**)

ABC Television: Lateline Business, 6 July 2007 (**Robert Deutsch**)

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Radio National, History of Tax, 16 June 2007 (**Neil Warren**)

“Farming and forestry clash”, *The Border Watch*, 15 June 2007 (**Gordon Mackenzie**)

“Tax professor joins UNSW”, *Australian Financial Review*, 8 June 2007, p.56 (**Robert Deutsch**)

“The Numbers Bookkeepers”, *The Age*, 2 June 2007, Careers p.4 (**Atax**)

Radio National, Rear Vision, 1 June 2007 (**Neil Warren**)

“Couples join forces to share burden”, *Australian Financial Review*, 30 May 2007, Supplement p.18 (**Gordon Mackenzie**)

- “Big squeeze: states as branch offices”, *The Age*, 29 May 2007 (**Neil Warren**)
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- “Summit a good way to take heat out of tax”, *The Australian*, 28 May 2007, Inquirer p.25 (**Neil Warren**)
- “Tax rules take too long to sort”, *Australian Financial Review*, 16 May 2007, Letters p.59 (**Gordon Mackenzie**)
- ABC Television: Midday Report*, 9 May 2007 (**Margaret McKerchar**)
- Radio ABC 702 Sydney*, 9 May 2007 (**Neil Warren**)
- CPE TV Budget Night Special*, 8 May 2007 (**Gordon Mackenzie**)
- “\$24 a week better off. Tax cut the Government can just about afford”, *The Daily Telegraph*, 1 May 2007, p.10 (**Chris Evans** and **Binh Tran-Nam**)
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- “Moneybags’ Costello and the poor relations”, *Crikey*, 26 April 2007 (**Neil Warren**)
- “No reasons to stick with the cumbersome GST system”, *Sunday Canberra Times*, 22 April 2007, p.22 and *The West Australian* and *The Courier Mail* (**Atax**)
- Email interview, journalist Shane Nichols, *Australian Financial Review*, 16 April 2007 (**Gordon Mackenzie**)
- “Loose change”, *Sydney Morning Herald*, 11 April 2007, p.2 Money (**Atax**)
- “Most in favour of tax reform”, *Australian Financial Review*, 3 April 2007, p.5 (**Chris Evans** and **Binh Tran-Nam**)
- Radio France Internationale (RFI, Vietnam section)*, “Personal income tax reform in Vietnam”, 3 April 2007 (**Binh Tran-Nam**)
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- “Press a button, and tax return fills itself”, *Sydney Morning Herald*, 20 March 2007, p.1 (**Chris Evans**)
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