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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.

Professor Neil Warren
Head of School
Email: n.warren@unsw.edu.au

Associate Professor Margaret McKerchar
Associate Head of School (Research)
Email: m.mckerchar@unsw.edu.au
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.

<table>
<thead>
<tr>
<th>DEST points by category of qualifying publications*</th>
<th>2002</th>
<th>2003</th>
<th>2004</th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1 (Books - authored research)</td>
<td>0</td>
<td>10</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>B1 (Book chapters)</td>
<td>1.5</td>
<td>11</td>
<td>0</td>
<td>4.7</td>
<td>8.17</td>
<td>2.83</td>
</tr>
<tr>
<td>C1 (Refereed journal articles)</td>
<td>8.2</td>
<td>10.42</td>
<td>9.5</td>
<td>21.5</td>
<td>18.9</td>
<td>21.90</td>
</tr>
<tr>
<td>E1 (Refereed conference papers)</td>
<td>2.0</td>
<td>0</td>
<td>0.5</td>
<td>0.83</td>
<td>3.5</td>
<td>3.5</td>
</tr>
<tr>
<td>TOTAL Unweighted DEST points</td>
<td>11.70</td>
<td>31.42</td>
<td>15.00</td>
<td>27.03</td>
<td>30.57</td>
<td>28.23</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Number of non-DEST publications</th>
<th>2002</th>
<th>2003</th>
<th>2004</th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>A2/A3 (Books - other/edited)</td>
<td>0.83</td>
<td>2.75</td>
<td>4</td>
<td>1</td>
<td>7</td>
<td>0.25</td>
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<tr>
<td>A4 (Books - revision/new edition)</td>
<td>3.64</td>
<td>3.67</td>
<td>2.5</td>
<td>2.95</td>
<td>0.67</td>
<td>2.20</td>
</tr>
<tr>
<td>B2 (Book chapters)</td>
<td>6.83</td>
<td>13</td>
<td>2</td>
<td>1</td>
<td>7</td>
<td>0</td>
</tr>
<tr>
<td>C2/C3 (Non-refereed journal articles)</td>
<td>17</td>
<td>11</td>
<td>19</td>
<td>12</td>
<td>7.33</td>
<td>10.83</td>
</tr>
<tr>
<td>C4 (Notes/Reviews)</td>
<td>11</td>
<td>18</td>
<td>2.56</td>
<td>3</td>
<td>4</td>
<td>2</td>
</tr>
<tr>
<td>E2/E3 (non-refereed conference papers)</td>
<td>14.9</td>
<td>12.5</td>
<td>16.53</td>
<td>14.83</td>
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<td>T (PhD theses)</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>2</td>
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<tr>
<td>TOTAL number of non-DEST publications</td>
<td>54.21</td>
<td>61.92</td>
<td>46.59</td>
<td>34.78</td>
<td>44.17</td>
<td>30.61</td>
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</tbody>
</table>

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 ‘outstanding contribution to the teaching of taxation law and policy’

Binh Tran-Nam  
Glorifying Vietnam Award, *VietnamNet* 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 |
| Dr Chris Evans | 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  
| Helen Hodgson | Fellow, CPA Australia  
|               | Member, Law Council of Australia (Business Law Section)  
|               | Fellow, Taxation Institute of Australia  
|               | Member, Australasian Tax Teachers’ Association  
<p>|               | Registered Tax Agent |</p>
<table>
<thead>
<tr>
<th>Name</th>
<th>Membership and Affiliations</th>
</tr>
</thead>
</table>
| Gordon Mackenzie   | Member, Law Society of New South Wales  
|                    | Fellow, Tax Institute of Australia  
|                    | Member, Australasian Law Teachers’ Association  
|                    | Member, Australasian Tax Teachers’ Association  
|                    | Member, Securities Institute of Australia  
|                    | Member, Steering Committee of Centre for Pensions and Superannuation  
|                    | Member, National Tax Liaison Group (NTLG) International Finance Reporting Sub-Committee  
|                    | Member, Financial Services Institute of Australasia |
| Fiona Martin       | Fellow, Taxation Institute of Australia  
|                    | Member, Australasian Tax Teachers Association  
|                    | Member, Australasian Law Teachers Association |
| Dr Margaret McKerchar | Fellow, CPA Australia  
|                    | Vice President, NSW Division, CPA Australia  
|                    | Fellow, Taxation Institute of Australia  
|                    | Member, Joint State Tax Liaison Committee  
|                    | Member, CPA Australia Tax Centre of Excellence  
|                    | Member, Australasian Tax Teachers’ Association  
|                    | Member, Tax Research Network UK  
|                    | Registered Tax Agent |
| Jacqui McManus     | Member, Institute of Chartered Accountants in Australia  
|                    | Member, Australasian Tax Teachers’ Association  
|                    | Member, Australasian Law Teachers’ Association  
|                    | Member, International Fiscal Association |
| Garry Payne        | Member, Australasian Tax Teachers’ Association  
|                    | Member, Australasian Law Teachers’ Association  
<p>|                    | Fellow, Taxation Institute of Australia |</p>
<table>
<thead>
<tr>
<th>Name</th>
<th>Position and Affiliations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nolan Sharkey</td>
<td>Member, Institute of Chartered Accountants in Australia (ICAA)</td>
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<td></td>
<td>Member, Australia China Business Council</td>
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<tr>
<td></td>
<td>Registered Tax Agent</td>
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<tr>
<td></td>
<td>Member, Chinese Studies of Australia</td>
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<td></td>
<td>Member, Oriental Society of Australia</td>
</tr>
<tr>
<td></td>
<td>Member, ARC Asia Pacific Futures Research Network</td>
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<tr>
<td>Rachel Tooma</td>
<td>Fellow, Taxation Institute of Australia</td>
</tr>
<tr>
<td></td>
<td>Member, Australasian Tax Teachers’ Association</td>
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<tr>
<td></td>
<td>Member, Australasian Law Teachers’ Association</td>
</tr>
<tr>
<td>Dr Binh Tran-Nam</td>
<td>Member, Australasian Law Teachers’ Association</td>
</tr>
<tr>
<td></td>
<td>Member, Australasian Tax Teachers’ Association</td>
</tr>
<tr>
<td></td>
<td>Member, Taxation Research Network, UK</td>
</tr>
<tr>
<td>Matthew Wallace</td>
<td>Fellow, Taxation Institute of Australia</td>
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<tr>
<td></td>
<td>Member, Australasian Law Teachers’ Association</td>
</tr>
<tr>
<td></td>
<td>Member, Australasian Tax Teachers’ Association</td>
</tr>
<tr>
<td></td>
<td>Member, Law Society of New South Wales</td>
</tr>
<tr>
<td>Dr Michael Walpole</td>
<td>Fellow, Taxation Institute of Australia</td>
</tr>
<tr>
<td></td>
<td>Member, NSW Education Committee, Taxation Institute of Australia</td>
</tr>
<tr>
<td></td>
<td>Member, Australasian Tax Teachers Association</td>
</tr>
<tr>
<td></td>
<td>Member, Australasian Law Teachers Association</td>
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<tr>
<td></td>
<td>Member, Society of Legal Scholars UK</td>
</tr>
<tr>
<td></td>
<td>Member, Tax Specialist Accreditation Committee, Law Society of New South Wales</td>
</tr>
<tr>
<td></td>
<td>Tax Advisor, Business Coalition for Tax Reform</td>
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<tr>
<td></td>
<td>Australian Research Council: Reviewer of International Standing</td>
</tr>
<tr>
<td></td>
<td>Member, Economic Society of Australia</td>
</tr>
<tr>
<td></td>
<td>Member, Institute of Fiscal Studies</td>
</tr>
<tr>
<td></td>
<td>Research Associate, NATSEM, July 2007</td>
</tr>
<tr>
<td></td>
<td><a href="http://www.canberra.edu.au/centres/natsem/people/associates">http://www.canberra.edu.au/centres/natsem/people/associates</a></td>
</tr>
</tbody>
</table>
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)

<table>
<thead>
<tr>
<th>Candidate</th>
<th>Thesis topic</th>
<th>Supervisor(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Giovanni Bevacqua</td>
<td>Legal remedies for administrative errors in tax</td>
<td>Michael Walpole</td>
</tr>
<tr>
<td>Kalmen Datt (Atax staff)</td>
<td>The regulation of directors in relation to tax: Is this legislative overkill?</td>
<td>Michael Walpole</td>
</tr>
<tr>
<td>Alexander Fullarton</td>
<td>Miners’ motivation: Taxpayer involvement in mass marketed tax avoidance schemes in the Pilbara region of Western Australia between 1990 and 2000</td>
<td>Chris Evans</td>
</tr>
<tr>
<td>Evgeny Guglyuvatyy</td>
<td>Environmental taxes and emission trading schemes: What is appropriate policy for dealing with environmental problems?</td>
<td>Binh Tran-Nam and Margaret McKerchar</td>
</tr>
<tr>
<td>Helen Hodgson (Atax staff)</td>
<td>A proposal for a family tax transfer system</td>
<td>Chris Evans</td>
</tr>
<tr>
<td>Catriona Lavermicocca</td>
<td>Tax risk management as a corporate governance issue in Australia and its impact on income tax compliance by large corporate taxpayers</td>
<td>Margaret McKerchar and Chris Evans</td>
</tr>
<tr>
<td>Research Title</td>
<td>Author(s)</td>
<td></td>
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<tr>
<td>-------------------------------------------------------------------------------</td>
<td>-----------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>Identification and evaluation of the managerial benefits derived by small</td>
<td>Philip Lignier, Chris Evans, Margaret McKerchar</td>
<td></td>
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<tr>
<td>businesses as a result of complying with the Australian tax system</td>
<td></td>
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<tr>
<td>Codifying value in the assessment of land value taxation</td>
<td>Vincent Mangioni, Neil Warren</td>
<td></td>
</tr>
<tr>
<td>Taxation of indigenous charities</td>
<td>Fiona Martin, Michael Walpole</td>
<td></td>
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<tr>
<td>Capacity-development at work: The contribution of workplace-based learning to</td>
<td>Jacqui McManus, Neil Warren</td>
<td></td>
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<tr>
<td>tax administration (completed in 2007)</td>
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<tr>
<td>The identification of opportunities to better harmonise tax legislation and</td>
<td>Ian Ross-Gowan, Michael Walpole and Gordon</td>
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<td>accounting standards post the introduction of IFRS and the tax consolidations</td>
<td>Mackenzie</td>
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<td>regime</td>
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<tr>
<td>A case for a uniform statutory general anti-avoidance rule in Australian</td>
<td>Rachel Tooma, Michael Walpole</td>
<td></td>
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<tr>
<td>taxation legislation (completed in 2007)</td>
<td></td>
<td></td>
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<tr>
<td>Operating costs of, and compliance with VAT in Ethiopia</td>
<td>Wollela Yesegat, Binh Tran-Nam and Margaret</td>
<td></td>
</tr>
<tr>
<td></td>
<td>McKerchar</td>
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### 12 PhD in Taxation Law (with School of Law)

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<thead>
<tr>
<th>Candidate</th>
<th>Thesis topic</th>
<th>Supervisor(s)</th>
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<tbody>
<tr>
<td>Campbell Rankine</td>
<td>The disutility of assessing trust beneficiaries on income derived by</td>
<td>Michael Walpole</td>
</tr>
<tr>
<td></td>
<td>trustees: a critique of the existing regime where under beneficiaries</td>
<td></td>
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<tr>
<td></td>
<td>are taxed on trust income before they receive it</td>
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<tr>
<td>Nolan Sharkey (Atax staff)</td>
<td>Developing culturally neutral tax regimes: a case study of businesses in</td>
<td>Neil Warren</td>
</tr>
<tr>
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<td>China</td>
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</table>
13 PhD in Business Law and Taxation (with Australian School of Business)

<table>
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<th>Candidate</th>
<th>Thesis topic</th>
<th>Supervisor(s)</th>
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<tbody>
<tr>
<td>Mahmoud Abdellatif</td>
<td>The appropriate tax treatment of intellectual property rights in developing countries</td>
<td>Binh Tran-Nam</td>
</tr>
</tbody>
</table>

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

Michael Walpole

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  
| Chris Evans | Retirement and Estate Planning Bulletin  
| Margaret McKerchar | Australian Tax Review (General Editor)  
| Binh Tran-Nam | eJournal of Tax Research  
| | Legal Issues in Business  
| | Journal of the Australasian Tax Teachers’ Association  
| | Journal of Financial Reporting and Accounting  
| | 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


**Book Chapters**


**Journal Articles (Refereed)**


*Journal Article (Other)*


**Conference Papers/Presentations**


**Theses**


### 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

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

<table>
<thead>
<tr>
<th>Atax Research Seminar Series, Sydney</th>
<th>Atax Academics Involved as Organisers</th>
</tr>
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<tbody>
<tr>
<td>• Professor Richard Bird, University of Toronto, Canada, ‘Tax Challenges Facing Developing Countries’, 30 March.</td>
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<tr>
<td>• 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.</td>
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<tr>
<td>• Dr. Simon James, University of Exeter, United Kingdom, ‘Persuasive Communications: Tax Enforcement Strategies for Sole Proprietors’, 20 April.</td>
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<tr>
<td>• Kim Bloomquist, Internal Revenue Services, United States, ‘Computational Applications in Taxpayer Compliance Research’, 27 July.</td>
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<tr>
<td>• Professor Gareth Myles, University of Exeter, United Kingdom, ‘Country Characteristics and Preferences over Tax Principles’, 24 August.</td>
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<tr>
<td>• Dr. Shee Boon Law, Inland Revenue Department, New Zealand, ‘Policy Considerations in CFC Reform’, 31 August.</td>
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<tr>
<td>• Associate Professor Ann Hansford, Bournemouth University, United Kingdom and Dr. Theresè Woodward, Kingston University, United Kingdom, ‘Environmental Tax Issues’, 14 September.</td>
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21 Presentations to Professional Bodies and Academic Departments

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<tr>
<td></td>
<td>‘Superannuation Update’, presented at the CPA Australia CPD</td>
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</table>
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.
### Appendix 1 – Academic Staff and Research Interests

<table>
<thead>
<tr>
<th>Staff Member</th>
<th>Position</th>
<th>Areas of interest</th>
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<tbody>
<tr>
<td>Shirley Carlon</td>
<td>Senior Lecturer</td>
<td>▷ Agency theory&lt;br▷ Accounting policy choice</td>
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<tr>
<td>Maurice Cashmere</td>
<td>Senior Lecturer</td>
<td>▷ Corporate finance&lt;br▷ Commercial law&lt;br▷ Anti-avoidance</td>
</tr>
<tr>
<td>Kalmen Datt</td>
<td>Senior Lecturer</td>
<td>▷ GST&lt;br▷ CGT&lt;br▷ Corporations law&lt;br▷ Income tax&lt;br▷ Tax administration&lt;br▷ Administration of the GST&lt;br▷ Liability of directors for tax&lt;br▷ Directors and their obligations in a tax context</td>
</tr>
<tr>
<td>Robert Deutsch</td>
<td>KPMG Professor</td>
<td>▷ Superannuation&lt;br▷ International taxation</td>
</tr>
<tr>
<td>Dr Chris Evans</td>
<td>Professor</td>
<td>▷ Capital and wealth taxation&lt;br▷ Tax policy and administration issues that surround compliance and compliance costs&lt;br▷ Tax and small business issues&lt;br▷ Tax accounting&lt;br▷ International tax&lt;br▷ Personal and business tax reform&lt;br▷ Tax avoidance and evasion</td>
</tr>
<tr>
<td>Helen Hodgson</td>
<td>Senior Lecturer</td>
<td>▷ Tax administration&lt;br▷ Tax ethics&lt;br▷ Family and tax policy</td>
</tr>
<tr>
<td>Gordon Mackenzie</td>
<td>Senior Lecturer</td>
<td>▷ Superannuation&lt;br▷ Corporate finance tax&lt;br▷ Fund management taxation</td>
</tr>
<tr>
<td>Fiona Martin</td>
<td>Senior Lecturer</td>
<td>▷ Taxation of charities&lt;br▷ Human rights&lt;br▷ Legal education</td>
</tr>
<tr>
<td>Name</td>
<td>Position</td>
<td>Research Areas</td>
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<tr>
<td>Dr Margaret McKerchar</td>
<td>Associate Professor</td>
<td>• Compliance behaviour&lt;br&gt;• Environmental taxation&lt;br&gt;• Tax administration&lt;br&gt;• Tax simplification&lt;br&gt;• Small business</td>
</tr>
<tr>
<td>Jacqui McManus</td>
<td>Senior Lecturer</td>
<td>• Learning and professional development&lt;br&gt;• Workplace learning&lt;br&gt;• Tax administration&lt;br&gt;• Tax compliance&lt;br&gt;• Tax gap</td>
</tr>
<tr>
<td>Garry Payne</td>
<td>Senior Lecturer</td>
<td>• Income tax (corporate tax, trusts, property transactions, primary production)&lt;br&gt;• GST&lt;br&gt;• Small business</td>
</tr>
<tr>
<td>Nolan Sharkey</td>
<td>Senior Lecturer</td>
<td>• International tax&lt;br&gt;• Chinese tax&lt;br&gt;• Social institutions and taxation</td>
</tr>
<tr>
<td>Dr Rachel Tooma</td>
<td>Lecturer</td>
<td>• Anti-avoidance&lt;br&gt;• Stamp duty&lt;br&gt;• GST</td>
</tr>
<tr>
<td>Dr Binh Tran-Nam</td>
<td>Associate Professor</td>
<td>• Tax compliance costs&lt;br&gt;• Development economics&lt;br&gt;• Public finance&lt;br&gt;• International trade</td>
</tr>
<tr>
<td>Matthew Wallace</td>
<td>Senior Lecturer</td>
<td>• International tax&lt;br&gt;• Tax reform&lt;br&gt;• CGT</td>
</tr>
<tr>
<td>Dr Michael Walpole</td>
<td>Associate Professor and Associate Dean (Education)</td>
<td>• Taxation of intangible Property&lt;br&gt;• Taxation of trusts&lt;br&gt;• Tax Implications of dealings in goodwill&lt;br&gt;• GST law&lt;br&gt;• Taxation compliance costs&lt;br&gt;• Tax administration</td>
</tr>
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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**


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


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


**Issue 2 (Michigan Issue)**


**26 Appendix 3 - Media Citations 2007**


“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)


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

“Package may be a little too clever”, *The Australian*, 20 October 2007 (Neil Warren)

“Tax experts criticise Labor’s package Labor unveils tax ‘counterpunch’”, *Australian Broadcasting Corporation Transcripts*, 20 October 2007 (Neil Warren)

*Radio 2UE (Sydney): The George and Paul Show* and *Radio ABC 666 Canberra (National Australia)*, 20 October 2007 (Neil Warren)

“ALP’s targeted tax ‘shot down’“, *The Australian*, 18 October 2007, p.4. Also in the Age, p. 12 (Neil Warren)

“Call for Labor to be prudent on tax”, *The Age*, 18 October 2007 (Neil Warren)

“Labor doesn’t need to up ante”, *The Age*, 18 October 2007 (Neil Warren)
“$34bn policy bad for rates and inflation”, The Age, 16 October 2007, p.7 (Neil Warren)

“Cash catalyst to woo mums back into workforce”, The Australian, 16 October 2007, p.3 (Neil Warren)

Radio ABC 702 (Sydney): Breakfast, 16 October, 2007 (Neil Warren)

“GST quirks may force states to tax more”, Australian Financial Review, 26 September 2007, p.3 (Neil Warren)


“House boom a false economy”, The Cairns Post, 17 August 2007

“All state taxes to be put under the microscope”, Daily Telegraph, 16 August 2007, p.2 (Neil Warren)


“NSW: Tax review to look to reduce, not raise takes, Iemma says”, Australian Associated Press General News, 16 August 2007 (Neil Warren)

"Review may bring relief on payroll, land taxes”, Sydney Morning Herald, 16 August 2007, p.7 (Neil Warren)

ABC Newsradio: News, 16 August 2007 (Neil Warren)

“Howard’s grab for power”, Sydney Morning Herald, 4 August 2007 (Neil Warren)


Opinion: “Frankly, you can get away with zero tax on your super”, The Age, 19 July 2007, p.10 (Robert Deutsch)


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

“There’s a catch to cashing in”, Australian Financial Review, 18 June 2007 (Gordon Mackenzie)


“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)


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)


“Summit a good way to take heat out of tax”, *The Australian*, 28 May 2007, Inquirer p.25 (Neil Warren)


*ABC Television: Midday Report*, 9 May 2007 (Margaret McKerchar)


*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)


“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)


“Urge for tax reform”, *Adelaide Advertiser*, 2 April 2007, p.32 Money (Atax)

“Press a button, and tax return fills itself”, *Sydney Morning Herald*, 20 March 2007, p.1 (Chris Evans)


*Radio France Internationale (RFI, Vietnam section)*, “Vietnam’s exports of garments to the US”, 18 March 2007 (Binh Tran-Nam)

“Vietnam expats to be honoured for contributions to motherland”, *Thanhniens News*, 2 March 2007, www.thanniennews.com (Binh Tran-Nam)

*BBC (Vietnam section)*, “Vietnam’s legal preparations in joining the WTO”, February 2007 (Binh Tran-Nam)


“Academia a seductive option for practitioners”, *Lawyers Weekly*, 26 January 2007, pp.28-29 (Fiona Martin)

BBC (Vietnam section), “World class universities in Vietnam”, 2 January 2007. (Binh Tran-Nam)