

2008

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 2008. 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

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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 2008 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 2005, 2006 and 2008 presented in the following table reflect in part, the publication of the proceedings (as edited books) of the 6th, 7th and 8th International Tax Administration Conferences organised by Atax in 2004, 2006 and 2008 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. Another trend which is evident in the following table is the continued emphasis being

placed on DEST qualifying publications and that every effort is made to ensure any non-DEST publications are ultimately being published in peer reviewed journals and books.

| DEST points by category of qualifying publications* | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|--|--------------|-------------|--------------|--------------|--------------|--------------|
| A1 (Books - authored research) | 10 | 5 | 0 | 0 | 0 | 8.33 |
| B1 (Book chapters) | 11 | 0 | 4.7 | 8.17 | 2.83 | 9.5 |
| C1 (Refereed journal articles) | 10.42 | 9.5 | 21.5 | 18.9 | 21.9 | 21.16 |
| E1 (Refereed conference papers) | 0 | 0.5 | 0.83 | 3.5 | 3.5 | 0 |
| TOTAL unweighted DEST points | 31.42 | 15 | 27.03 | 30.57 | 28.23 | 38.99 |

* 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 | | | | | | |
| A2/A3 (Books - other/edited) | 2.78 | 4 | 1 | 7 | 0.25 | 2.83 |
| A4 (books - revision/new edition) | 3.67 | 2.5 | 2.95 | 0.67 | 2.2 | 1.95 |
| B2 (Book chapters) | 13 | 2 | 1 | 7 | 0 | 5 |
| C2/C3 (Non-refereed journal articles) | 11 | 19 | 12 | 7.33 | 10.83 | 6 |
| C4 (Notes/Reviews) | 18 | 2.56 | 3 | 4 | 2 | 6 |
| E2/E3 (Non-refereed conference papers) | 12.5 | 16.53 | 14.83 | 18.17 | 13.33 | 36.16 |
| T (PhD theses) | 1 | 0 | 0 | 0 | 2 | 2 |
| TOTAL number of non-DEST publications | 61.95 | 46.59 | 34.78 | 44.17 | 30.61 | 59.94 |
| TOTAL unweighted DEST points per full-time equivalent staff | 1.96 | 0.83 | 1.42 | 1.91 | 1.71 | 3.12 |
| TOTAL number of non-DEST publications per full-time equivalent staff | 3.87 | 2.59 | 1.83 | 2.76 | 1.86 | 4.80 |

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 2008.

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

Margaret McKerchar ‘Best Teaching/Research Paper’, Australasian Tax Teachers Association 20th Annual Conference, University of Tasmania, Hobart, 23-25 January 2008

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 2008.

| | |
|------------------|--|
| 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 | Fellow, Tax Institute of Australia Member, Australasian Law Teachers’ Association Member, Australasian Tax Teachers’ Association 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 | Barrister, Bar Association of NSW External Member, ATO International Rulings Panel 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, Institute of Chartered Accountants in Australia Member, The Board of Taxation, Standing Advisory Panel Member, Australasian Law Teachers' Association Member, Australasian Tax Teachers' Association Member, Australian Tax Research Foundation Member, National Education Board, Institute of Chartered Accountants in Australia Member, National Tax Liaison Group CGT Sub-Committee Chairman, Tax Module Advisory Committee, Institute of Chartered Accountants in Australia Associate, UK Chartered Institute of Tax Member, Institute of Fiscal Studies, UK Member, Taxation Research Network, UK Member, HMRC Comparative Tax Administration Panel Chairman, Australasian Branch of the Chartered Institute of Taxation, UK Expert Assessor for the Carrick Australian Awards for University Teaching (CAAUT) Member, Adjudication Panel for IFA Graham Hill Research Prize International Research Fellow, Institute for Fiscal Studies, UK International Research Fellow, Oxford University (Centre for Business Taxation) 2006 onwards Senior Fellow, Taxation Law and Policy Research Institute, Monash University Rapporteur and advisor to UK Mirrlees Committee 2006-2008, Institute for Fiscal Studies, London</p> |
|-----------------------|--|

| | |
|-----------------------|--|
| Helen Hodgson | Fellow, CPA Australia Member, Law Council of Australia (Business Law Section) Fellow, Taxation Institute of Australia Member, Australasian Tax Teachers' Association Registered Tax Agent Technical Advisor to the Uniting Church Social Justice Committee in relation to their submission to Australia's Future Tax System review |
| 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, 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 Member, Tax Technical Committee, Institute of Chartered Accountants of Australia |
| Fiona Martin | Fellow, Taxation Institute of Australia Member, Australasian Tax Teachers Association Member, Australasian Law Teachers Association |
| Dr Margaret McKerchar | Fellow, CPA Australia Deputy 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 |

| | |
|--------------------|---|
| Nolan Sharkey | Member, Institute of Chartered Accountants in Australia (ICAA) Registered Tax Agent Member, Chinese Studies Association of Australia Member, Oriental Society of Australia Member, ARC Asia Pacific Futures Research Network |
| Dr Binh Tran-Nam | Member, Australasian Law Teachers' Association Member, Australasian Tax Teachers' Association Member, Taxation Research Network, UK |
| Dr Michael Walpole | Fellow, Taxation Institute of Australia Member, NSW Education Committee, 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, Law Society of New South Wales Adjunct Fellow, Monash University |
| Dr Neil Warren | Temporary Part-Time Commissioner, Independent Pricing and Regulatory Tribunal (IPART), Government of New South Wales, 11 September 2007 – 30 August 2008 Tax Advisor, Business Coalition for Tax Reform Australian Research Council: Reviewer of International Standing Member, Economic Society of Australia Member, Institute of Fiscal Studies Member, Taxation Statistics Advisory Group, Australian Taxation Office (ATO) Research Associate, NATSEM |

9 Visiting Professorial Fellows

Gordon Cooper AM held an appointment as a Visiting Professorial Fellow and Garry Payne as a Senior Visiting Fellow at Atax in 2008.

10 Atax Research Fellowship Program

The successful applicants for 2008 were Dr Borbála Kolozs, Eötvös Loránd University, Hungary and Audrey Sharp, University of Auckland, New Zealand. Audrey Sharp 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 and Prue Vines |
| 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 and Dale Pinto |
| Evgeny Guglyuvatyy | Environmental taxes and emission trading schemes: What is appropriate policy for dealing with environmental problems? | Margaret McKerchar and Binh Tran-Nam |
| Peter Hill | Conceptual and legislative framework for the exercise of the Commissioner of Taxation's administrative and compliance powers | Michael Walpole |
| Helen Hodgson (Atax staff) | A proposal for a family tax transfer system | Chris Evans and Bettina Cass |
| Jason Kerr | Improving taxpayer morale by simplified filing | Chris Evans and Margaret McKerchar |
| 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 |

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|---------------------------|--|--|
| Philip Lignier | Identifying and estimating managerial benefits induced by compliance with taxation requirements of Australian SMEs' (completed in 2008) | Chris Evans and Margaret McKerchar |
| Vincent Mangioni | Codifying value in the assessment of land value taxation | Neil Warren and Margaret McKerchar |
| Muzainah Mansor | An analysis of the performance of the Malaysian indirect tax system | Binh Tran-Nam and Neil Warren |
| Fiona Martin (Atax Staff) | Taxation of Indigenous charities | Michael Walpole and Chris Cuneen |
| Dianne Miller | Taxing the inconvenient truth: taxation of emissions trading | Chris Evans and Fiona Martin |
| Izlawanie Muhammad | Education and attitudes of corporate tax auditors and impact on compliance in Malaysia | Margaret McKerchar and Jacqui McManus |
| Victoria Roberts | Reforming R&D tax concessions and their impact on sustainable agriculture and food security | Margaret McKerchar and Natalie Stoianoff |
| 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 |
| Hanna Maria Zakowska | Standard business reporting and its implications on reporting burden | Binh Tran-Nam and Chris Evans |
| Wollela Yesegat | Operating costs of, and compliance with VAT in Ethiopia (completed in 2008) | 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 and Philip Burgess |
| Nolan Sharkey (Atax staff) | Developing culturally neutral tax regimes: a case study of businesses in China | Neil Warren and Hans Hendrischke |

13 MTax (Research) (with Atax)

| Candidate | Thesis topic | Supervisor(s) |
|--------------------|---|---|
| David Bowler | Tax Penalty Practices | Kalmen Datt and Michael Walpole |
| Peter Dixon | Conversations about a new tax system: Narrative analysis of how the regime was introduced | Neil Warren and Helen Hodgson |
| Clare Hyden | Significance of education and awareness in motivating compliance with taxation laws | Margaret McKerchar and Jacqui McManus |
| Maureen Noonan | An analysis of Australian superannuation reforms from an equity perspective | Gordon MacKenzie and Lisa Marriott |
| John Scott Thomson | Self-managed superannuation funds | Gordon MacKenzie and Margaret McKerchar |

14 Postgraduate Research Degree Supervision

| | |
|---------------|---|
| Kalmen Datt | MTax (Research): David Bowler, 'Tax Penalty Practices' |
| Helen Hodgson | MTax (Research): Peter Dixon, 'Conversations about a new tax system: Narrative analysis of how the regime was introduced' |
| 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' |

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|--------------------|---|
| | PhD: Jason Kerr, 'Improving taxpayer morale by simplified filing' |
| | 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' (completed in 2008) |
| | PhD: Dianne Miller, 'Climate change taxation: will the introduction of the Australian Emissions Trading Scheme result in a need for substantive tax reform?' |
| | PhD: Hanna Maria Zakowska, 'Standard business reporting and its implications on reporting burden' |
| Fiona Martin | PhD: Dianne Miller, 'Climate change taxation: will the introduction of the Australian Emissions Trading Scheme result in a need for substantive tax reform?' |
| 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' |
| | MTax (Research): John Scott Thomson, 'Self-managed superannuation funds' |
| Margaret McKerchar | PhD: Evgeny Guglyuvatyy, 'Environmental taxes and emission trading schemes: What is appropriate policy for dealing with environmental problems?' |
| | PhD: Jason Kerr, 'Improving taxpayer morale by simplified filing' |
| | 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' (completed in 2008) |
| | PhD: Vincent Mangioni, 'Codifying value in the assessment of land value taxation' |

- PhD: Izlwanie Muhammad, 'Education and attitudes of corporate tax auditor and impact on compliance in Malaysia'
- PhD: Victoria Roberts, 'Reforming R&D tax concessions and their impact on sustainable agriculture and food security'
- PhD: Wollela Yesegat, 'Operating costs of, and compliance with VAT in Ethiopia' (completed in 2008)
- MTax (Research): Clare Hyden, 'Significance of education and awareness in motivating compliance with taxation laws'
- MTax (Research): John Scott Thomson, 'Self-management superannuation funds'
- Binh Tran-Nam PhD: Mahmoud Abdellatif, 'The appropriate tax treatment of intellectual property rights in developing countries' (PhD in Business Law and Taxation with the Australian School of Business)
- PhD: Evgeny Guglyuvatyy, 'Environmental taxes and emission trading schemes: What is appropriate policy for dealing with environmental problems?'
- PhD: Muzainah Mansor, 'An analysis of the performance of the Malaysian indirect tax system'
- PhD: Wollela Yesegat, 'Operating costs of, and compliance with VAT in Ethiopia' (completed in 2008)
- PhD: Hanna Maria 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: Peter Hill, 'Conceptual and legislative framework for the exercise of the Commissioner of Taxation's administrative and compliance powers'
- 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'

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|-------------|---|
| | 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): David Bowler, 'Tax Penalty Practices' |
| Neil Warren | PhD: Vincent Mangioni, 'Codifying value in the assessment of land value taxation' |
| | PhD: Muzainah Mansor, 'An analysis of the performance of the Malaysian indirect tax system' |
| | PhD: Nolan Sharkey, 'Developing culturally neutral tax regimes: a case study of businesses in China' |
| | MTax (Research): Peter Dixon, 'Conversations about a new tax system: Narrative analysis of how the regime was introduced' |

15 Postgraduate Research Theses Marking

| | |
|--------------------|--|
| Chris Evans | PhD Thesis, Kumari Juddoo, 'The compliance costs of the VAT in Mauritius', University of Mauritius |
| | PhD Thesis, Betty Manchangu, 'The compliance costs of VAT: A case of the Taxpayers in Tanzania', University of Vaasa |
| Margaret McKerchar | Honours Thesis, Pamela Mete, 'How do the institutes of accounting and tax law create meaning?', University of Wollongong |
| Binh Tran-Nam | Honours Thesis, Gani Gunesser, 'Australian intra-industry trade', University of Western Sydney |

16 Funded Research Projects

Below is a list of funded research projects undertaken by Atax staff members in 2008.

ARC Grants

Lynch, A., Craven, G., **Warren, N.** and Williams, G.

'Federalism for the 21st Century – A Framework for Achieving Reform and Change' (awarded in 2008; research to be conducted in 2009 – 2011).

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; research conducted in 2008).

Kalmen Datt and Binh Tran-Nam

‘Ranking of tax journals for RQF purposes’ (awarded in 2007; research conducted in 2008).

Chris Evans and Margaret McKerchar

‘Building capacity for tax compliance in developing economies’ (awarded in 2008; research to be conducted in 2009).

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; research conducted in 2007 and 2008).

Gordon Mackenzie

‘Tax aware investing: Tax efficiency in funds management’ (awarded in 2007; research conducted in 2008).

Fiona Martin

‘Taxation issues for Indigenous charities’ (awarded in 2008; research to be conducted in 2009).

Nolan Sharkey

‘Understanding the institutional environment: Income tax realities for business in China’ (awarded in 2006; research conducted in 2007 and 2008).

Binh-Tran Nam

‘Australian tax practitioners’ perception of small business tax law complexity’
Faculty Research Grant (awarded in 2006; research conducted in 2007 and 2008).

Other Research Grants

Lynch, A., Craven, G., **Warren, N.** and Williams, G.

‘Reforming Australian federalism’ (UNSW GOLDSTAR Grant) (awarded in 2007; research conducted in 2008).

17 Special Projects and Commissioned Research

In 2008, Atax undertook commissioned research for the Association of Taxation and Management Accountants.

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)

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 2008 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 2008 two issues of Volume 6 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 6.

Member of Editorial Board of Journals

| | |
|--------------------|---|
| Robert Deutsch | eJournal of Tax Research Retirement and Estate Planning Bulletin |
| Chris Evans | The Asian Journal of Business and Accounting (Panel of Associate Editors) 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 |
| Michael Walpole | eJournal of Tax Research |
| Neil Warren | eJournal of Tax Research |

Refereeing of Journal Articles

| | |
|------------------|--|
| Shirley Carlon | Financial Reporting, Regulation and Governance |
| Maurice Cashmere | eJournal of Tax Research Journal of the Australasian Tax Teachers Association |
| Chris Evans | Australian Tax Review |

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| | eJournal of Tax Research |
| | British Tax Review |
| | Journal of Australian Taxation |
| | Journal of the Australasian Law Teachers Association |
| Helen Hodgson | Australian Tax Forum |
| | Australian Review of Public Affairs |
| Gordon Mackenzie | Australian Tax Forum |
| | Australian Tax Revenie |
| | eJournal of Tax Research |
| | Journal of the Australian Society of Security Analysts |
| Fiona Martin | Sydney Law Review |
| Margaret McKerchar | Australian Tax Forum |
| | eJournal of Tax Research |
| | New Zealand Journal of Tax Law and Policy |
| Binh Tran-Nam | Australian Tax Forum |
| | Studies in Regional Science |
| | Economic Record |
| Michael Walpole | Australian Tax Review |
| | Australian Tax Forum |
| | British Tax Review |
| | Journal of Australasian Tax Teachers Association |
| | Tax Specialist Journal |
| Neil Warren | Australian Economic Review |
| | Australian Tax Forum |

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 2008 as well as conference papers presented.

Books/Research Monographs

Deutsch, R., (2008), *Fundamental Tax Legislation*, 16th edition, Thomson, Sydney

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Deutsch, R. and Orow, B., *Income Tax & GST Strategies Manual 2008-2009*, Thomson, Pymont

Gilders, F., Taylor, J., **Walpole, M.**, Burton, M. and Ciro, T., (2008) *Understanding Taxation Law: An Interactive Approach*, 3rd edition, LexisNexis, Chatswood

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Datt, K., (2008) 'The Tax Liability of Directors: No Place to Hide', in **M. Walpole** and **C. Evans** (eds), *Tax Administration: Safe Harbours and New Horizons*, Fiscal Publications, Birmingham, pp 181-210.

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Conference Papers/Presentations

Bevacqua, J., (2008) 'The Unicorn in the Stable – A Detailed Assessment of the Potential for a Successful Negligence Claim against the Commissioner of Taxation', paper presented at the Australian Taxation Teachers' Association Conference, Hobart, 23-25 January.

Cooper, G., (2008), 'The New Regulatory Regime for Tax Practitioners', paper presented at the Taxation Institute of Australia Tasmanian State Convention, St Helens, 18 October.

Cooper, G., (2008), 'Alternative Investment Lifestyle – SMSF and Tax Issues for Warrants and Alternative Investments – Implications for CGT, GST and Tax Purposes', paper presented at the Self Managed Super Fund Professionals' Association of Australia 4th National Convention, Brisbane, 15 March.

Cooper, G., (2008), 'Tax Avoidance and Pornography: All in the Eye of the Beholder?', paper presented at the Australasian Tax Teachers Association Conference, Hobart, 23-25 January.

Datt, K., (2008), 'Tax: The Liability of Directors – No Place to Hide', paper presented at the 8th International Tax Administration Conference, Sydney, 27-28 March.

Datt, K., (2008) 'Sons of Gwalia – a Taxing Decision', paper presented at the Australian Taxation Teachers' Association Conference, Hobart, 23-25 January.

Deutsch, R., (2008), 'Assisting SME Clients Expand the Business Offshore', paper presented at the Taxation Institute of Australia National Roadshow, Melbourne, 23 October.

Evans, C., (2008), 'Containing Tax Avoidance: Anti-Avoidance Strategies', paper presented at the Conference in Honour of Richard Musgrave, Melbourne, 2-4 June.

Evans, C., (2008), 'Yearning for Earn-out Certainty: A Comparative Analysis of Taxation Ruling 2007/D10', paper presented at the Australian Taxation Teachers' Association Conference, Hobart, 23-25 January.

Hodgson, H., (2008), 'Family Tax Benefit Part B: Where to from here?', paper presented at the 10th Australian Institute of Family Studies Conference, Melbourne, 7-9 July.

Hodgson, H., (2008), 'Family Tax Transfer Systems – Defining the Tax Unit', paper presented at the Australian Taxation Teachers' Association Conference, Hobart, 23-25 January.

Hyden, C., (2008) 'The Compliance Model: The Devil's in the Detail', paper presented at the Australian Taxation Teachers' Association Conference, Hobart, 23-25 January.

Lavermicocca, C., (2008) 'Impact of the Corporate Structure on an Understanding of Taxpayer Compliance Behaviour', paper presented at the 8th International Tax Administration Conference, Sydney, 27-28 March.

Lavermicocca, C., (2008) 'Tax Risk Management: A Review of Recent Developments in Tax Risk Management and an Analysis of its Impact on the Tax Function within Large Corporations', paper presented at the Australian Taxation Teachers' Association Conference, Hobart, 23-25 January.

Lignier, P., (2008) 'The Managerial Benefits of Tax Compliance: An Empirical Study of Small Businesses in Regional Australia', paper presented at the 8th International Tax Administration Conference, Sydney, 27-28 March.

MacKenzie, G., (2008), 'The Shifting Sands', paper presented at the paper presented at the Self Managed Super Fund Professionals' Association of Australia 4th National Convention, Brisbane, 15 March.

MacKenzie, G., (2008) 'Division 250: Policing Highways No Longer Loses Your Depreciation', paper presented at the Australian Taxation Teachers' Association Conference, Hobart, 23-25 January.

Martin, F., (2008), 'The History of the Taxation of Charities: How the Common Law Development of a Legal Definition of 'Charity' has affected the Taxation Definition of Charity', paper presented at the 4th Tax Law History Conference, Cambridge, 7-8 July.

Martin, F., and Carlon, S., (2008), 'Mentoring First Year Distance Education Students in Taxation Studies', paper presented at the Australian Taxation Teachers' Association Conference, Hobart, 23-25 January.

McKerchar, M., (2008), 'Fostering Green Innovation', paper presented at the 9th Annual Global Conference on Environmental Taxation', Singapore, 6-7 November.

McKerchar, M., and Evans, C., (2008), 'Improving taxpayer compliance in Nigeria: Challenges and Strategies for Policy Makers and Revenue Authorities', paper presented at the Nigerian International Tax Conference, Abuja, 27-28 October.

McKerchar, M., Boomquist, K., and Leviner, S., (2008), 'Improving the Quality of Services Offered by Tax Agents', paper presented at the Tax Research Network Conference, Galway, 4-5 September.

McKerchar, M., (2008), 'The History of Land Tax in Australia', paper presented at the 4th Tax Law History Conference, Cambridge, 7-8 July.

McKerchar, M., (2008), 'Philosophical, Paradigms, Strategies of Inequity and Knowledge Claims: Understanding the Detail of Research Design in Taxation', paper presented at the Tax Australasian Tax Teachers' Association Conference', Hobart, 23-25 January.

Ross-Gowan, I., (2008), 'Capital vs. Repairs and Maintenance: Conflict between A-IFRS and Income Tax Law and the Search for Practical Resolution', paper presented at the Australian Taxation Teachers' Association Conference, Hobart, 23-25 January.

Tran-Nam, B., (2008) 'The Role of Economic Inequality, Relative Deprivation and Envy in Vietnam's Sustainable Development', (in Vietnamese), paper presented at the 11th Annual Summer Conference (Social Responsibility, Sustainability and Development), University of Nha Trang, 29-31 July.

Tran-Nam, B., (2008) 'An Extended Ricardian Model Under the Assumption that Consumption Requires Labour Effort', paper presented at the 4th Asia Pacific Trade Seminars, Sydney, 14-15 July.

Tran-Nam, B., and Karlinsky, S., (2008) 'Small Business Law Complexity in Australia', paper presented at the 8th International Tax Administration Conference, Sydney, 27-28 March.

Tran-Nam, B., and Karlinsky, S., (2008) 'Small Business Law Complexity in Australia', paper presented at the Australian Taxation Teachers' Association Conference, Hobart, 23-25 January.

Walpole, M., and de la Feria, R., (2008), 'Options for Taxing Financial Supplies in Value Added Tax: EU VA and Australian GST Models Compared', paper presented at the Tax Research Network Conference, Galway, 4-5 September.

Walpole, M., (2008), 'Taxing Virtual Profits', paper presented at the Australasian Law Teachers Association Conference, Cairns, 6-9 July.

Walpole, M., and Evans, C., (2008), 'Australia's Debt to the UK Tax Law', paper presented at the Australian Taxation Teachers' Association Conference, Hobart, 23-25 January.

Warren, N., (2008), 'Reform of the Commonwealth Grants Commission: It's all in the detail', paper presented at the Federalism Roundtable, Canberra, 13 June.

Warren, N., (2008), ‘The Distributional Effect of Consumption Taxes in Tax Systems’, paper presented at the Conference in Honour of Richard Musgrave, Melbourne, 2-4 June 2008.

Warren, N., (2008), ‘Tax Policy Future Shocks? Arriverdeci Good Tax Design’, paper presented at the Economic and Social Outlook Conference, Melbourne, 28 March.

Warren, N., (2008), ‘Tax Reform and the Federation’, paper presented at the Tax Policy Directions Forum, Canberra, 12 March.

Yesegat, W., (2008) ‘Estimating VAT administrative costs in Ethiopia’, paper presented at the 8th International Tax Administration Conference, Sydney, 27-28 March.

Yesegat, W., (2008), ‘Value Added Tax Administration in Ethiopia: A Reflection of its Problems’, paper presented at the Australian Taxation Teachers’ Association Conference, Hobart, 23-25 January.

Theses

Lignier, P., (2008) ‘Identification and evaluation of the managerial benefits derived by small businesses as a result of complying with the Australian tax system’ (Ph. D., University of New South Wales).

Yesegat, W., (2008) ‘Operating costs of, and compliance with VAT in Ethiopia’ (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> |
|---|--|
| 8 th International Tax Administration Conference, 26 – 28 March, Sydney. | Michael Walpole, Chris Evans |
| GST and Indirect Tax Workshop, 10 – 12 April, Noosa. | Neil Warren |

Seminars

| Atax Research Seminar Series, Sydney | <i>Atax Academics Involved as Organisers</i> |
|---|--|
| <ul style="list-style-type: none"> • Associate Professor Lisa Philips, York University, Canada, ‘Helping Out in the Family Firm: The Tax Treatment of Unpaid Market Labor’, 29 February. • Eva Huang, University of Sydney, ‘The Role of the Australian Treasury in Tax Policy and Tax Law Making’, 18 April. • Associate Professor Grant Richardson, City University of Hong Kong, ‘The Impact of Tax Reform on Corporate Capital Investment: Evidence from Australia’, 27 June. • Professor Reuven Avi-Yonah, University of Michigan, United States, ‘Risk, Rent and Regressivity Revisited: Why the US Still Needs Both an Income Tax and a VAT’, 27 June. • Philip Burgess, UNSW, ‘Illegal Income’, 16 May. • Associate Professor John Taylor, UNSW, ‘The First UK-Australia Double Tax Agreement’, 30 May. | Binh Tran-Nam |

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| <ul style="list-style-type: none"> • Audrey Sharp, University of Auckland, New Zealand, ‘Charitable Aspects of Taxation Laws for NZ Maori’, 12 September. • Associate Professor Borbála Kolozs, Eötvös Loránd University, Hungary, ‘Tax Compliance from a European Perspective’, 26 September. • Professor Steven Sheffrin, UC Davis, California, ‘Understanding Public Attitudes Towards Taxation’, 24 October. | |
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21 Presentations to Professional Bodies and Academic Departments

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| Gordon Cooper | <p>“Self Managed Superannuation Fund Tax Issues for Instalment Warrants and Alternative Investments”, presented to the Institute of Chartered Accountants Tax Discussion Group No 14, 18 March.</p> <p>“Implications of Instalment Warrants for Self Managed Superannuation Funds”, presented to the Westminster Discussion Group, 8 May.</p> <p>“Implications of Instalment Warrants for Self Managed Superannuation Funds”, presented to the Institute of Chartered Accountants Tax Discussion Group No 7, Chatswood, 12 May.</p> <p>“Tax Practitioners Framework”, presented to the Institute of Chartered Accountants Business Forum, Randwick, 14 May.</p> <p>“Tax Practitioners Framework”, presented to the Institute of Chartered Accountants Business Forum, Canberra, 2 June.</p> <p>“Asset disposals after death (other than main residence) – CGT and GST”, presented to The Bennett Group, Melbourne, 12 August.</p> <p>“Choosing your CGT events for a trustee – three CGT events considered E4, E5 and E7”, presented to White & Grosso, Melbourne, 12 August.</p> <p>“Are those transactions on the foreign bank account an Australian tax problem?”, presented to Grant Thornton, Melbourne, 12 August.</p> <p>“In-house assets – What are they? Why do they matter?”, presented to Sothertons, Adelaide, 13 August.</p> <p>“Family law settlements – CGT, GST and Division 7A issues highlighted”, presented to WHK Horwath, Brisbane, 14 August.</p> |
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| | <p>“Using the CGT Small Business Concessions after the 2006 Amendments”, presented to the National Institute of Accountants Twilight Tax Series, Sydney, 25 September.</p> <p>“Using the CGT Small Business Concessions after the 2006 Amendments”, presented to Central Coast Discussion Group, Forresters Beach, 7 October.</p> <p>“Risks for Promoters, Participants and Professional Advisers”, presented to Sydney University Symposium on Money Laundering, Tax Evasion and Tax Havens, Sydney, 7 November.</p> <p>“CGT Update”, presented to National Institute of Accountants, Tax Essentials Day, Sydney, 25 November.</p> |
| Kalmen Datt | <p>“Tax: The Liability of Directors – No Place to Hide”, presented to the Taxation Institute of Australia, Sydney, 27-28 April.</p> <p>“A Comparison of the Treatment of Incapacitated Entities in NZ and Australia”, presented to Auckland University, New Zealand, 18-20 May.</p> <p>“Sales of land and GST: A Comparison between New Zealand and Australia”, presented to Auckland University, New Zealand, 18-20 May.</p> |
| Margaret McKerchar | <p>Seminar Presentation, presented to the School of Accounting, Curtin Business School, Curtin University, Perth, 9 May.</p> |
| Michael Walpole | <p>‘The Legal Meaning of Goodwill in Taxation’, presented to the Federal Court of Australia Research Directorate, Federal Court Sydney, 30 June.</p> <p>‘Options for Taxing Financial Supplies in Value Added Tax: EU VAT and Australian GST Models Compared’, (with Dr Rita De La Feria), presented to HM Treasury, Whitehall, London, 6 October.</p> <p>‘An Australian Perspective on the Taxpayer’s Charter’, presented to the Chartered Institute of Tax, Whitehall London, 6 October.</p> <p>‘Taxing Virtual Profits’, Birmingham University Business School, 7 October.</p> <p>‘Some Issues in the Taxation of Goodwill’, Oxford Centre for Business Tax, 28 October.</p> <p>‘Taxing Virtual Profits’, Bournemouth University Business School, 17 November.</p> <p>‘Options for Taxing Financial Supplies in Value Added Tax: EU VAT and Australian GST Models Compared’, (with Dr Rita De La Feria), presented to Institute of Tax and International Law, Vienna</p> |

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| | University of Economics and Business, Vienna, 12 December . 'Tax in the Virtual World', Hong Kong University, 18 December.\ |
| 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 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 2008 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"> ➤ Accounting policy choice ➤ Accounting history ➤ Measurement and risk reporting ➤ Accounting education |
| 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 ➤ Taxation and human rights ➤ Legal education |
| Dr Margaret McKerchar | Associate Professor | <ul style="list-style-type: none"> ➤ Compliance behaviour ➤ Tax policy ➤ Tax reform ➤ Tax administration ➤ Environmental taxation |
| 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 |
| Dr Michael Walpole | Associate Professor and Associate Dean (Education) | <ul style="list-style-type: none"> ➤ Taxation of goodwill ➤ Taxation of intangible Property ➤ Taxation compliance costs ➤ Tax administration |
| Dr Neil Warren | Professor and Head of School | <ul style="list-style-type: none"> ➤ Public sector economics (with a particular focus on tax and welfare policy and tax incidence) ➤ Intergovernmental fiscal arrangements (including fiscal federalism/decentralisation) ➤ Wealth taxation (including property taxation) ➤ Tax gap and tax administration ➤ Tax hypothecation |

25 Appendix 2 - Editorial Board and Contents of Vol. 6 *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

Margaret McKerchar, 'Philosophical Paradigms, Inquiry Strategies and Knowledge Claims: Applying the Principles of Research Design and Conduct to Taxation', pp 5-22.

Marco Greggi, 'Avoidance and *abus de droit*: The European Approach in Tax Law', pp 23-44.

Nolan Sharkey, 'The Economic Benefits of the Use of the Guanxi and Business Networks in a Jurisdiction with Strong Formal Institutions: Minimisation of Taxation', pp 45-66

Leif Appelgren, 'The Effect of Audit Strategy Information on Tax Compliance – An Empirical Study', pp 67-81

Issue 2

Paulo Reis Maurão, 'The Consequence of Fiscal Illusion on Economic Growth', pp 82-89

Maurice Cashmere and Rodney Fisher, 'Defining Ordinary Income after McNeil', pp 90-121

Clinton Aley and Duncan Bentley, 'The Increasing Imperative of Cross-Disciplinary Research in Tax', pp 122-144

Wollela Abehodie Yesegat, 'Value Added Tax Administration in Ethiopia: A Reflection of Problems', pp 145-168

Konstantinos Eleftheriou, 'Modelling the Effects of Corporate Taxation in the Underground Economy', pp 169-194

26 Appendix 3 - Media Citations 2008

Radio France Internationale (RFI, Vietnam Section), "Major economic issues in Vietnam during 2008", 29 December 2008 (**Binh Tran-Nam**)

Radio France Internationale (RFI, Vietnam Section), "Economic crisis within the ASEAN region", 12 December 2008 (**Binh Tran-Nam**)

Radio France Internationale (RFI, Vietnam Section), "Impact of US economic slowdown on Vietnam", 18 November 2008 (**Binh Tran-Nam**)

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