

2009

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 levels. The teaching programs are designed and delivered by a multidisciplinary team of academic experts whose teaching and research skills in tax, law, accounting and economics are highly respected both domestically and internationally. These experts are building the school's growing reputation for innovative research, rigorous analysis and insightful commentary. The concentration of tax expertise at Atax is attractive both to students undertaking higher degrees by research and to visiting research fellows.

This report details the research activities of Atax staff members, fellows and research students during 2009. What is clear from this report is the breadth, depth and quality of the research output. Activities as diverse as organising high quality conferences, editing highly regarded publications, developing professional training programs and undertaking contracted research complement the traditional academic research and scholarly output expected of Atax and its staff members.

Atax academic staff members hold numerous editorial positions in a range of professional journals, and also act as referees for individual contributions. They are often called upon to be expert witnesses at government inquiries and to prepare government reports; invited to be members of various government committees, and are sought after as speakers by the professional bodies. The high public standing of Atax staff members is also reflected in the many requests from the media for expert comment on controversial tax issues.

This report clearly reflects Atax's reputation as an academic tax research institution of the highest standing and its success in making a significant ongoing contribution to tax policy, tax administration and tax technical developments both in Australia and internationally.

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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. 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 13 members of academic staff, supported by adjunct and professional and technical 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 on 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 from the Australian Research Council (ARC);
- 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 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 help them to acquire the necessary skills to succeed;
- Hosting *research conferences* and *symposiums* to showcase the research of Atax staff and research students to the world-wide community;
- 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 undertaken by Atax academic staff members during 2009 that contribute to achieving the above strategies. The research success evident in this report is testament to the significant contribution Atax staff continue to make to tax research both nationally and internationally.

5 Atax Research Profile

There is a broad upward trend in research performance by Atax since the first Atax Research Annual Report was published in 1999. In addition to improved productivity in recent years, a continued emphasis is being placed on Higher Education Research Data Collection (HERDC)-qualifying publications and every effort is made to ensure any non-HERDC publications are ultimately published in peer reviewed journals and books. Despite a slight dip in the current year, these trends remain evident in the table below.

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. Note that the HERDC points data shown in the table below is drawn from the central University reporting facility (*RESPUBS*) and may, for a variety of reasons – including the timing of the snapshot - differ slightly from the detailed listing of publications presented at 19. Despite changes in Federal Government policy from time to time, the data is broadly comparable year on year.

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.

Even when the impact of the Tax Administration Conferences is removed, the upward trend remains evident.

Summary of Atax Publications 2009

HERDC points by category of qualifying publications*^	2002	2003	2004	2005	2006	2007	2008	2009
A1 (Books - authored research)	0	10	5	0	0	0	8.33	10
B1 (Book chapters)	1.5	11	0	4.7	8.17	2.83	9.5	8
C1 (Refereed journal articles)	8.2	10.42	9.5	21.5	18.9	21.9	21.16	13.0
E1 (Refereed conference papers)	2.0	0	0.5	0.83	3.5	3.5	0	1
TOTAL HERDC points	11.7	31.42	15	27.03	30.57	28.23	38.99	32.0

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

Number of non-HERDC publications^								
A2/A3 (Books - other/edited)	0.83	2.78	4	1	7	0.25	2.83	1.90
A4 (books - revision/new edition)	3.64	3.67	2.5	2.95	0.67	2.2	1.95	0.65
B2 (Book chapters)	6.83	13	2	1	7	0	5	0
C2/C3 (Non-refereed journal articles)	17	11	19	12	7.33	10.83	6	3
C4 (Notes/Reviews)	11	18	2.56	3	4	2	6	7
E2/E3 (Non-refereed conference papers)	14.9	12.5	16.53	14.83	18.17	13.33	36.16	38.5
T (PhD theses)	0	1	0	0	0	2	2	1

^ weighted to reflect Atax author contribution

TOTAL number of non-HERDC publications	54.21	61.95	46.59	34.78	44.17	30.61	59.94	52.05
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Total HERDC points per full-time equivalent staff	1.96	0.83	1.42	1.91	1.71	3.12	2.56
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Total number of non-HERDC publications per full-time equivalent staff	3.87	2.59	1.83	2.76	1.86	4.80	4.16
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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 2009.

6 Academic Staff and Research Interests

Atax research is undertaken by 13 academic staff. Their research interests cover the full spectrum of taxation, from tax law to tax policy and from State taxes to international trends. These research interests are shown in Appendix 1.

Broadly speaking, seven major strands of research at Atax can be identified. They are:

- Tax policy
- Tax and intergovernmental transfer design in federations
- Tax administration; compliance; and compliance costs
- Tax technical analysis including: capital gains tax; superannuation and savings; charities; intellectual property; tax accounting; company directors' responsibilities; Chinese tax system; goods and services tax; and anti-avoidance
- Comparative and international tax
- Tax education

7 Awards and Honours

Atax	Federal Government's Tax Design Advisory Panel (appointed by the Federal Treasurer) October 2009. Atax, UNSW was the only university appointed.
Margaret McKerchar	The Graham Hill Medal for outstanding contribution to tax policy and tax teaching (by ATTA)
Fiona Martin	International Fiscal Association Prize for Doctoral Research in an area of Comparative tax, September.

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 2009.

Shirley Carlon	Member, Institute of Chartered Accountants in Australia Member, Australasian Tax 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	<p>Solicitor, 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 Tax Teachers' Association</p>
Dr Chris Evans	<p>Fellow, CPA Australia Fellow, Taxation Institute of Australia Member, Institute of Chartered Accountants in Australia Member, Australasian Tax Teachers' Association Member, Australian Tax Research Foundation Member, National Education Board, Institute of Chartered Accountants in Australia 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 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 2008 onwards Rapporteur and advisor to UK Mirrlees Committee 2006-2009, Institute for Fiscal Studies, London Visiting Professor, Department of Accounting and Finance, University of Canterbury, Christchurch</p>
Helen Hodgson	<p>Fellow, CPA Australia Member, Law Council of Australia (Business Law Section) Fellow, Taxation Institute of Australia Member, Australasian Tax Teachers' Association Registered Tax Agent Technical Advisor to the Uniting Church Social Justice Committee in relation to their submission to Australia's Future Tax System review</p>

Gordon Mackenzie	Member, Law Society of New South Wales Fellow, Tax Institute of Australia Member, Australasian Tax Teachers' Association Member, Steering Committee of Centre for Pensions and Superannuation Fellow, Financial Services Institute of Australasia Academic Member, Tax Technical Committee, Institute of Chartered Accountants of Australia Member judging Panel for Investment and Financial Services Association (IFSA)-Deloitte Future Leaders Award Program Member editorial panel for <i>Australian Superannuation Law Bulletin</i> , LexisNexis Ltd
Fiona Martin	Fellow, Taxation Institute of Australia Member, Australasian Tax Teachers Association Member, Australasian Law Teachers Association
Dr Margaret McKerchar	Fellow, CPA Australia President, NSW Division, CPA Australia Fellow, Taxation Institute of Australia Member, CPA Australia Tax Centre of Excellence Member, Australasian Tax Teachers' Association Member, Taxation Research Network UK Australian Research Council: Reviewer of International Standing Visiting Professor, Universiti Tecknologi MARA (UiTM) Malaysia 2009-2010 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 Tax Teachers' Association Member Economic Society of Australia

Dr Michael Walpole	International Research Fellow, Oxford University (Centre for Business Taxation) 2009 onwards 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, Taxation Research Network, UK Member, Tax Specialist Accreditation Committee, Law Society of New South Wales Adjunct Fellow, Taxation Law and Policy Research Institute Monash University
Dr Neil Warren	Tax Advisor, Business Coalition for Tax Reform Australian Research Council: Reviewer of International Standing Member, Economic Society of Australia

9 Visiting Professorial Fellows

Gordon Cooper AM; Bernd Genser (Konstanz University); and Andrew Halkyard (Hong Kong University) held appointments as a Visiting Professorial Fellows and Garry Payne and Marjon Weerapas (Erasmus University) as Senior Visiting Fellows at Atax in 2009.

10 Atax Research Fellowship Program

The Atax Research Fellows for 2009 were Dr Lisa Marriott, Victoria University of Wellington, New Zealand; Dr Rita de la Feria, Centre for Business Taxation, Oxford University, UK and Dr Adrian Sawyer, University of Canterbury, New Zealand. Dr Sawyer 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?	Binh Tran-Nam and Natalie Stoianoff
Peter Hill	Conceptual and legislative framework for the exercise of the Commissioner of Taxation's administrative and compliance powers	Michael Walpole and Mark Burton
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
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
Suek Hua, Woung	The study of income tax morale in Malaysia	Chris Evans and Binh Tran Nam
Hanna Maria Zakowska	Standard business reporting and its implications on reporting burden	Binh Tran-Nam and Chris Evans

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
John Minas	The operation and implications of the capital gains tax discount	Chris Evans
Maureen Noonan	An analysis of Australian superannuation reforms from an equity perspective	Gordon Mackenzie and Lisa Marriott
Kristopher Riordan	Taxation Certification and advice in the Australian Financial Planning Industry	Gordon Mackenzie and Dimity Kingsford-Smith
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'
	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: Dianne Miller, 'Climate change taxation: will the introduction of the Australian Emissions Trading Scheme result in a need for substantive tax reform?'
	PhD: Suek Ha Woung, 'The study of income tax morale in Malaysia'
	PhD: Hanna Maria Zakowska, 'Standard business reporting and its implications on reporting burden'
	MTax (Research): John Minas, 'The operation and implications of the capital gains tax discount'
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): Kristopher Riordan 'Taxation Certification and advice in the Australian Financial Planning Industry'.
	MTax (Research): John Scott Thomson, 'Self-managed superannuation funds'
Margaret McKerchar	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: Vincent Mangioni, 'Codifying value in the assessment of land value taxation'
	PhD: Izlawanie Muhammad, 'Education and attitudes of corporate tax auditors and impact on compliance in Malaysia'
	PhD: Victoria Roberts, 'Reforming R&D tax concessions and their impact on sustainable agriculture and food security'
	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	<p>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)</p> <p>PhD: Evgeny Guglyuvatyy, ‘Environmental taxes and emission trading schemes: What is appropriate policy for dealing with environmental problems?’</p> <p>PhD: Muzainah Mansor, ‘An analysis of the performance of the Malaysian indirect tax system’</p> <p>PhD: Suek Hua Woung, ‘The study of income tax morale in Malaysia’</p> <p>PhD: Hanna Maria Zakowska, ‘Standard business reporting and its implications on reporting burden’</p>
Michael Walpole	<p>PhD: Giovanni Bevacqua, ‘Legal remedies for administrative errors in tax’</p> <p>PhD: Kalmen Datt, ‘The regulation of directors in relation to tax: Is this legislative overkill?’</p> <p>PhD: Peter Hill, ‘Conceptual and legislative framework for the exercise of the Commissioner of Taxation’s administrative and compliance powers’</p> <p>PhD: Fiona Martin, ‘Taxation of indigenous charities’</p> <p>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’ (Graduated 2009)</p> <p>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’</p> <p>MTax (Research): David Bowler, ‘Tax Penalty Practices’</p>
Neil Warren	<p>PhD: Vincent Mangioni, ‘Codifying value in the assessment of land value taxation’</p> <p>PhD: Muzainah Mansor, ‘An analysis of the performance of the Malaysian indirect tax system’</p> <p>PhD: Nolan Sharkey, ‘Developing culturally neutral tax regimes: a case study of businesses in China’</p> <p>MTax (Research): Peter Dixon, ‘Conversations about a new tax system: Narrative analysis of how the regime was introduced’</p>

15 Research Theses Marking

Michael Walpole	Honours Thesis, Alexander Walrut, ‘Virtual transactions in unscripted virtual environments: Challenges to Australia’s income tax regime’, University of Sydney.
Binh Tran-Nam	PhD Thesis, Viet Dung Do, ‘Three essays in the economics of globalization’, McGill University, Canada.

16 Funded Research Projects

Below is a list of funded research projects undertaken by Atax staff members in 2009:

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

Chris Evans and Margaret McKerchar, '*Building Capacity for Tax Compliance in Developing Economies*' (awarded 2008; research conducted in 2009).

Fiona Martin, 'Taxation issues for Indigenous Charities' (awarded 2008; research conducted in 2009).

Other Research Grants

Evans C., and Krever R., '*Australian Business Tax Reform in Retrospect and Prospect*' Institute of Chartered Accountants of Australia, (awarded 2008, conducted in 2009)

17 Special Projects and Commissioned Research

In 2009, 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 2009 follow.

eJournal of Tax Research

In 2009 Binh Tran-Nam and Michael Walpole jointly edited the eJournal. The 16-member Editorial Board included 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 Journals of Economic Literature on CD, e-JEL and EconLit. It has also been rated B on the ARC Register of Refereed Journals in the Humanities, and Creative Arts. The eJournal was made available via AUSTLII in 2006 as part of the Australasian Law Journals Project.

In 2009 two issues of Volume 7 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 7.

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 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 Review 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 Fiscal Studies
Michael Walpole	Australian Tax Review

	Australian Tax Forum
	British Tax Review
	Journal of Australasian Tax Teachers Association
	Tax Specialist Journal
	Meditari Accountancy Research
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. Atax staff members regularly contribute to both the academic and professional literature on tax. They also regularly contribute to conferences in Australia and overseas.

Listed below are the publications by Atax academic staff during 2009 as well as conference papers presented.

Books/Research Monographs

Carlton S, Mladenovic-McAlpine R, Loftus J, Palm C, Kimmel P, Kieso D, & Weygandt J, *Accounting: building business skills* (Milton, Queensland: John Wiley & Sons Australia Ltd, 3rd ed, 2009).

Carlton S, Mladenovic-McAlpine R, Palm C, Kimmel P, Kieso D, & Weygandt J, *Financial Accounting: building accounting knowledge* (Milton, Queensland: John Wiley & Sons Australia Ltd, 2009).

Deutsch RL, Friezer M, Fullerton I, Hanley P, & Snape T, *Australian Tax Handbook* (Pymont: Thomson Reuters, 2009).

Deutsch RL, *Fundamental Tax Legislation* (Pymont: Thomson Reuters, 2009).

Deutsch RL, Friezer M, Fullerton I, Hanley P, & Snape T, *Australian Tax Handbook Tax Return Edition* (Pymont: Thomson Reuters, 17th ed, 2009).

Evans CC, & **Cooper G**, *Cooper and Evans on CGT* (Pymont: Thomson Reuters, 2009).

Evans CC, & Krever R, eds, *Business Tax Reform in Retrospect and Prospect* (Pymont: Thomson Reuters, 2009).

Fisher R, & **Hodgson HM**, *Tax Questions and Answers*, (Pymont: Thomson Reuters, 2009).

Coleman C, Hart G, Bondfield B, **McKerchar M**, McLaren J, Sadiq K, & Ting A, *Australian Tax Analysis: Cases, Commentary, Commercial Applications and Questions* (Sydney: Thomson, 7th ed, 2009).

Walpole M, *Proposals for the reform of taxation of goodwill in Australia* (Sydney: Australian Tax Research Foundation, 2009).

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Rankine C, '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' (Sydney: Ph.D., University of New South Wales, 2009).

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, workshops and seminars organised by Atax.

Conferences

	<i>Atax Academics involved as Organisers</i>
Business Tax Reform in Retrospect and Prospect Colloquium, 23-25 February 2009, Sydney.	Chris Evans
GST and Indirect Tax Workshop, 10-12 April 2009, Noosa.	Neil Warren
Tax in ASEAN and China: Regional challenges and integration, 17 July 2009, Sydney	Nolan Sharkey

Seminars

Atax Research Seminar Series, Sydney	<i>Atax Academics involved as Organisers</i>
<p>Brett Freudenberg (Griffith Business School, Griffith University), ‘A Model Idea: Is the ICAA Proposal for a Tax Transparent Company the Ideal Model for Australia’, 17 April 2009.</p> <p>Mahmoud Abdellatif (BLAT, UNSW), ‘Taxation of Intellectual Property Rights in Developing Countries From the Perspective of Domestic Tax Regimes’, 1 May 2009</p> <p>Marjon Weerepas (Department of Taxation Law, University of Maastricht), ‘Co-ordination of Tax Law and Social Insurance in the European Context’, 29 May 2009</p> <p>Lisa Marriott (School of Accounting and Commercial Law, Victoria University of Wellington), ‘Experimentation in Taxation: Methodologies with a Difference’, 6 August 2009</p> <p>Rita de la Feria (Centre for Business Taxation, Oxford University), ‘VAT/GST Rates Structures: Why Doing the Right Thing Is so Difficult?’, 12 August 2009</p> <p>Adrian Sawyer (College of Business and Economics, University of Canterbury), ‘Tax Disclosures by Financial Institutions: Some Recent Australasian Evidence’, 10 September 2009</p> <p>Bernd Genser (Department of Economics, University of Konstanz), ‘Coping with Rising Household Deficits in EU Member Countries: Options for VAT Reform’, 22 October 2009</p>	Binh Tran-Nam

21 Presentations to Professional Bodies and Academic Departments

Gordon Cooper	<p>“2009 Budget”, presented to the Institute of Chartered Accountants in Australia, Monthly Tax Update Series, Sydney, 13 May 2009.</p> <p>“2009 Budget & Henry Review Update- SMSF Impacts”, presented to the NSW State Chapter of the Self Managed Super Fund Professionals’ Association of Australia, Sydney, 18 May 2009.</p> <p>“A Response to the ATO’s Views on the Div 7A Implications of Unpaid Present Entitlements”, presented to the Westminster Taxation Discussion Group, 10 September 2009.</p> <p>“Consideration of the views of the ATO on the Division 7A implications of unpaid present entitlements”, presented to the Institute of Chartered Accountants in Australia Taxation Discussion Group No 7, 14 September 2009.</p> <p>“Uncalled UPE and Division 7A”, presented to the CPA Australia Central Coast Discussion Group, Forrester’s Beach, 13 October 2009.</p> <p>“Consideration of the Views of the ATO on the Division 7A and</p>
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	other implications of Unpaid Present Entitlements”, presented to the Institute of Chartered Accountants in Australia Taxation Discussion Group No 14, Sydney, 20 October 2009.
Helen Hodgson	“Family Tax Transfer Systems – Comparative UK and Australian Perspectives”, presented to UWIC, Cardiff, May 2009 and Bournemouth University, May 2009.
Gordon Mackenzie	“Infrastructure taxation”, presented to the Australian Federal Treasury, Canberra, 30 April 2009. ‘Tax governance of superannuation funds’, submission to the Review into the Governance, Structure and Operation of Australia's Superannuation System (the Cooper Review), October 2009. ‘Infrastructure taxation: resolving the tax inefficiency of losses’, submission to Australia's Future Tax System (The Henry Review), September 2009.
Margaret McKerchar	“Grounded theory research in taxation” presented to the School of Accounting, Curtin Business School, Curtin University, Perth, 9 May 2009. “Issues in tax research” presented to Accounting faculty, UiTM, Shah Alam, 24 July 2009. “Improving the quality of tax research” presented to Accounting faculty , UiTM, Shah Alam, 25 July 2009. “Improving academic writing” presented to Accounting faculty UiTM, Melaka, 31 July 2009.
Michael Walpole	“Taxation of Trusts in Australia”, presented to the Community Tax Forum’s Second National Tax Reform Symposium, Sydney, 19-20 May 2009. “Taxation of Goodwill in Australia”, presented to the Australian Federal Treasury, Canberra, July 2009.

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 or comment as tax experts in a variety of forums. The full list of media citations in 2009 is provided in Appendix 3 and is a further testimony to Atax’s reputation as the leading tax school in Australia.

24 Appendix 1 – Academic Staff and Research Interests

Staff Member	Position	Areas of interest
Shirley Carlon	Senior Lecturer	<ul style="list-style-type: none"> ➤ Agency theory and accounting policy choice
Maurice Cashmere	Senior Lecturer	<ul style="list-style-type: none"> ➤ Corporate finance ➤ Entity taxation ➤ Anti-avoidance
Kalmen Datt	Senior Lecturer	<ul style="list-style-type: none"> ➤ GST ➤ CGT ➤ Corporations law ➤ Tax litigation ➤ Directors and their obligations in a tax context
Robert Deutsch	KPMG Professor	<ul style="list-style-type: none"> ➤ Superannuation ➤ International taxation ➤ GST ➤ CGT
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 ➤ Taxation of trusts ➤ 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	Professor and Head of School (from 1 July)	<ul style="list-style-type: none"> ➤ Compliance behaviour ➤ Tax policy ➤ Tax reform ➤ Tax history ➤ Tax administration ➤ Tax and small business ➤ Environmental taxation
Nolan Sharkey	Senior Lecturer	<ul style="list-style-type: none"> ➤ International tax ➤ Taxation in China ➤ Social institutions and taxation/cultural perspectives on tax
Dr Binh Tran-Nam	Associate Professor	<ul style="list-style-type: none"> ➤ Tax compliance costs ➤ Development economics ➤ Public finance ➤ International trade
Dr Michael Walpole	<p>Professor and Associate Dean (Education) (to 18 September)</p> <p>Associate Head of School (Research) (from 19 September)</p>	<ul style="list-style-type: none"> ➤ Taxation of goodwill ➤ Taxation of intangible Property ➤ Taxation compliance costs ➤ Tax administration ➤ Taxation of trusts ➤ GST ➤ Tax in the virtual world
Dr Neil Warren	Professor and Head of School (to 1 July)	<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 and grant allocation)

25 Appendix 2 - Editorial Board and Contents of Vol. 7 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

Michael Haug, Luise Hölscher and Tim Vollans, 'An Examination of the Influence of Inheritance Tax upon Business Succession - Lessons for Germany', 5-36

Grantley Taylor and Greg Tower, 'Impact of Adoption of IFRS on the Thinly Capitalised Position of Australian Companies', 37-53

Monica Bhandari, 'Tax Advantages for Bungling Trustees', 54-71

Nicole Wilson-Rogers and Dale Pinto, 'Tax Reform: A Matter of Principle? An Integrated Framework for the Review of Australian Taxes', 72-105

Issue 2

Philip Lignier, 'The Managerial Benefits of Tax Compliance: Perception by Small Business Taxpayers', 106-133

Robert F. Gary, William D. Terando and Marvin L. Bouillon, 'Are JCT Analyses of Tax Change Proposals Useful to Individual Taxpayers?', 134-157

Ludwig Christian Schaupp and Lemuria D. Carter, 'Antecedents to e-File Adoption: The U.S. Citizen's Perspective', 158-170

Margaret McKerchar and Chris Evans, 'Sustaining Growth in Developing Economies through Improved Taxpayer Compliance: Challenges for Policy Makers and Revenue Authorities', 171-201

26 Appendix 3 - Media Citations 2009

‘Tax office cracks down on private equity profits’, *The Australian Financial Review*, 17 December 2009, at 1 (**Bob Deutsch**).

‘Plugging the gap in tax knowledge’, *The Australian Financial Review*, 2 November 2009, at 28 (**Gordon Mackenzie**).

‘Super fund governance’ *The Australian Financial Review*, 14 October 2009, at 59 (**Gordon Mackenzie**).

‘Tax on savings provokes inflation debate’, *The Australian Financial Review*, 3 October 2009, at 7 (**Chris Evans**).

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‘GST collapse to hit bottom lines’, *The Australian*, 14 May 2009, at 5 (**Neil Warren**).

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‘Dr McKerchar to give a good account of herself in new role’, *Central Western Daily: Orange*, 28 January 2009, at 12 (**Margaret McKerchar**).