2009

Research Report

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Faculty of Law
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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.

Professor Margaret McKerchar
Head of School
Email: m.mckerchar@unsw.edu.au

Professor Michael Walpole
Associate Head of School (Research)
Email: m.walpole@unsw.edu.au
2 Introduction

The Australian School of Taxation (Atax), within the Faculty of Law at the University of New South Wales, enjoys an international reputation as a leading institution in the teaching of, and research into, taxation. 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

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

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

<table>
<thead>
<tr>
<th>Number of non-HERDC publications^</th>
<th>2002</th>
<th>2003</th>
<th>2004</th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>A2/A3 (Books - other/edited)</td>
<td>0.83</td>
<td>2.78</td>
<td>4</td>
<td>1</td>
<td>7</td>
<td>0.25</td>
<td>2.83</td>
<td>1.90</td>
</tr>
<tr>
<td>A4 (books - revision/new edition)</td>
<td>3.64</td>
<td>3.67</td>
<td>2.5</td>
<td>2.95</td>
<td>0.67</td>
<td>2.2</td>
<td>1.95</td>
<td>0.65</td>
</tr>
<tr>
<td>B2 (Book chapters)</td>
<td>6.83</td>
<td>13</td>
<td>2</td>
<td>1</td>
<td>7</td>
<td>0</td>
<td>5</td>
<td>0</td>
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<tr>
<td>C2/C3 (Non-refereed journal articles)</td>
<td>17</td>
<td>11</td>
<td>19</td>
<td>12</td>
<td>7.33</td>
<td>10.83</td>
<td>6</td>
<td>3</td>
</tr>
<tr>
<td>C4 (Notes/Reviews)</td>
<td>11</td>
<td>18</td>
<td>2.56</td>
<td>3</td>
<td>4</td>
<td>2</td>
<td>6</td>
<td>7</td>
</tr>
<tr>
<td>E2/E3 (Non-refereed conference papers)</td>
<td>14.9</td>
<td>12.5</td>
<td>16.53</td>
<td>14.83</td>
<td>18.17</td>
<td>13.33</td>
<td>36.16</td>
<td>38.5</td>
</tr>
<tr>
<td>T (PhD theses)</td>
<td>0</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>2</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td><strong>TOTAL number of non-HERDC publications</strong></td>
<td><strong>54.21</strong></td>
<td><strong>61.95</strong></td>
<td><strong>46.59</strong></td>
<td><strong>34.78</strong></td>
<td><strong>44.17</strong></td>
<td><strong>30.61</strong></td>
<td><strong>59.94</strong></td>
<td><strong>52.05</strong></td>
</tr>
</tbody>
</table>

^ weighted to reflect Atax author contribution

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)  
<p>|  | Admitted as Barrister of the Supreme Court of South Africa  |</p>
<table>
<thead>
<tr>
<th>Name</th>
<th>Position and Roles</th>
</tr>
</thead>
<tbody>
<tr>
<td>Robert Deutsch</td>
<td>Solicitor, NSW&lt;br&gt;External Member, ATO International Rulings Panel&lt;br&gt;External Member, ATO Part IVA Rulings Panel&lt;br&gt;External Member, ATO Public Rulings Panel&lt;br&gt;Fellow, Taxation Institute of Australia&lt;br&gt;Member, Australasian Tax Teachers’ Association</td>
</tr>
<tr>
<td>Dr Chris Evans</td>
<td>Fellow, CPA Australia&lt;br&gt;Fellow, Taxation Institute of Australia&lt;br&gt;Member, Institute of Chartered Accountants in Australia&lt;br&gt;Member, Australasian Tax Teachers’ Association&lt;br&gt;Member, Australian Tax Research Foundation&lt;br&gt;Member, National Education Board, Institute of Chartered Accountants in Australia&lt;br&gt;Chairman, Tax Module Advisory Committee, Institute of Chartered Accountants in Australia&lt;br&gt;Associate, UK Chartered Institute of Tax&lt;br&gt;Member, Institute of Fiscal Studies, UK&lt;br&gt;Member, Taxation Research Network, UK&lt;br&gt;Member, HMRC Comparative Tax Administration Panel&lt;br&gt;Chairman, Australasian Branch of the Chartered Institute of Taxation, UK&lt;br&gt;Member, Adjudication Panel for IFA Graham Hill Research Prize&lt;br&gt;International Research Fellow, Institute for Fiscal Studies, UK&lt;br&gt;International Research Fellow, Oxford University (Centre for Business Taxation) 2006 onwards&lt;br&gt;Senior Fellow, Taxation Law and Policy Research Institute, Monash University 2008 onwards&lt;br&gt;Rapporteur and advisor to UK Mirrlees Committee 2006-2009, Institute for Fiscal Studies, London&lt;br&gt;Visiting Professor, Department of Accounting and Finance, University of Canterbury, Christchurch</td>
</tr>
<tr>
<td>Helen Hodgson</td>
<td>Fellow, CPA Australia&lt;br&gt;Member, Law Council of Australia (Business Law Section)&lt;br&gt;Fellow, Taxation Institute of Australia&lt;br&gt;Member, Australasian Tax Teachers’ Association&lt;br&gt;Registered Tax Agent&lt;br&gt;Technical Advisor to the Uniting Church Social Justice Committee in relation to their submission to Australia’s Future Tax System review</td>
</tr>
<tr>
<td>Name</td>
<td>Membership/Role</td>
</tr>
<tr>
<td>-----------------------</td>
<td>---------------------------------------------------------------------------------</td>
</tr>
</tbody>
</table>
| 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 *Australian Superannuation Law Bulletin*, 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)

<table>
<thead>
<tr>
<th>Candidate</th>
<th>Thesis topic</th>
<th>Supervisor(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Giovanni Bevacqua</td>
<td>Legal remedies for administrative errors in tax</td>
<td>Michael Walpole and Prue Vines</td>
</tr>
<tr>
<td>Kalmen Datt</td>
<td>The regulation of directors in relation to tax: Is this legislative overkill?</td>
<td>Michael Walpole</td>
</tr>
<tr>
<td>(Atax staff)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Alexander Fullarton</td>
<td>Miners’ motivation: Taxpayer involvement in mass marketed tax avoidance schemes in the Pilbara region of Western Australia between 1990 and 2000</td>
<td>Chris Evans and Dale Pinto</td>
</tr>
<tr>
<td>Authors</td>
<td>Title</td>
<td>Authors</td>
</tr>
<tr>
<td>--------------------------</td>
<td>-----------------------------------------------------------------------</td>
<td>----------------------------------</td>
</tr>
<tr>
<td>Evgeny Guglyuvatyy</td>
<td>Environmental taxes and emission trading schemes: What is appropriate policy for dealing with environmental problems?</td>
<td>Binh Tran-Nam and Natalie Stoianoff</td>
</tr>
<tr>
<td>Peter Hill</td>
<td>Conceptual and legislative framework for the exercise of the Commissioner of Taxation’s administrative and compliance powers</td>
<td>Michael Walpole and Mark Burton</td>
</tr>
<tr>
<td>Helen Hodgson (Atax staff)</td>
<td>A proposal for a family tax transfer system</td>
<td>Chris Evans and Bettina Cass</td>
</tr>
<tr>
<td>Jason Kerr</td>
<td>Improving taxpayer morale by simplified filing</td>
<td>Chris Evans and Margaret McKerchar</td>
</tr>
<tr>
<td>Catriona Lavermicocca</td>
<td>Tax risk management as a corporate governance issue in Australia and its impact on income tax compliance by large corporate taxpayers</td>
<td>Margaret McKerchar and Chris Evans</td>
</tr>
<tr>
<td>Vincent Mangioni</td>
<td>Codifying value in the assessment of land value taxation</td>
<td>Neil Warren and Margaret McKerchar</td>
</tr>
<tr>
<td>Muzainah Mansor</td>
<td>An analysis of the performance of the Malaysian indirect tax system</td>
<td>Binh Tran-Nam and Neil Warren</td>
</tr>
<tr>
<td>Fiona Martin (Atax Staff)</td>
<td>Taxation of Indigenous charities</td>
<td>Michael Walpole and Chris Cuneen</td>
</tr>
<tr>
<td>Dianne Miller</td>
<td>Taxing the inconvenient truth: taxation of emissions trading</td>
<td>Chris Evans and Fiona Martin</td>
</tr>
<tr>
<td>Izlawanie Muhammad</td>
<td>Education and attitudes of corporate tax auditors and impact on compliance in Malaysia</td>
<td>Margaret McKerchar and Jacqui McManus</td>
</tr>
<tr>
<td>Victoria Roberts</td>
<td>Reforming R&amp;D tax concessions and their impact on sustainable agriculture and food security</td>
<td>Margaret McKerchar and Natalie Stoianoff</td>
</tr>
<tr>
<td>Ian Ross-Gowan</td>
<td>The identification of opportunities to better harmonise tax legislation and accounting standards post the introduction of IFRS and the tax consolidations regime</td>
<td>Michael Walpole and Gordon Mackenzie</td>
</tr>
<tr>
<td>Suek Hua, Woung</td>
<td>The study of income tax morale in Malaysia</td>
<td>Chris Evans and Binh Tran Nam</td>
</tr>
<tr>
<td>Hanna Maria Zakowska</td>
<td>Standard business reporting and its implications on reporting burden</td>
<td>Binh Tran-Nam and Chris Evans</td>
</tr>
</tbody>
</table>
### 12 PhD in Taxation Law (with School of Law)

<table>
<thead>
<tr>
<th>Candidate</th>
<th>Thesis topic</th>
<th>Supervisor(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Campbell Rankine</td>
<td>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</td>
<td>Michael Walpole and Philip Burgess</td>
</tr>
<tr>
<td>Nolan Sharkey</td>
<td>Developing culturally neutral tax regimes: a case study of businesses in China</td>
<td>Neil Warren and Hans Hendrischke</td>
</tr>
</tbody>
</table>

### 13 MTax (Research) (with Atax)

<table>
<thead>
<tr>
<th>Candidate</th>
<th>Thesis topic</th>
<th>Supervisor(s)</th>
</tr>
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<tbody>
<tr>
<td>David Bowler</td>
<td>Tax Penalty Practices</td>
<td>Kalmen Datt and Michael Walpole</td>
</tr>
<tr>
<td>Peter Dixon</td>
<td>Conversations about a new tax system: Narrative analysis of how the regime was introduced</td>
<td>Neil Warren and Helen Hodgson</td>
</tr>
<tr>
<td>Clare Hyden</td>
<td>Significance of education and awareness in motivating compliance with taxation laws</td>
<td>Margaret McKerchar and Jacqui McManus</td>
</tr>
<tr>
<td>John Minas</td>
<td>The operation and implications of the capital gains tax discount</td>
<td>Chris Evans</td>
</tr>
<tr>
<td>Maureen Noonan</td>
<td>An analysis of Australian superannuation reforms from an equity perspective</td>
<td>Gordon Mackenzie and Lisa Marriott</td>
</tr>
<tr>
<td>Kristopher Riordan</td>
<td>Taxation Certification and advice in the Australian Financial Planning Industry</td>
<td>Gordon Mackenzie and Dimity Kingsford-Smith</td>
</tr>
<tr>
<td>John Scott Thomson</td>
<td>Self-managed superannuation funds</td>
<td>Gordon Mackenzie and Margaret McKerchar</td>
</tr>
</tbody>
</table>

### 14 Postgraduate Research Degree Supervision

Kalmen Datt

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 Mangion, ‘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’
<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
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</table>
| 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: Suek Hua Woung, ‘The study of income tax morale in Malaysia’  
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’ (Graduated 2009)  
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 Research Theses Marking

<table>
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<tr>
<th>Name</th>
<th>Title</th>
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</table>
16 Funded Research Projects

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

**ARC Grants**


**Faculty Research Grants**

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


**Other Research Grants**


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
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  
eJournal of Tax Research

Maurice Cashmere  
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
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**


**Book Chapters**


**Encyclopaedia entry**


**Journal Articles (Refereed)**


Martin FA, Collier K, & Carlon SA, 'Mentoring First Year Distance Education Students in Taxation Studies', (2009) 19 Legal Education Review 217-234.


McKerchar MA, 'Fostering green innovation: can Australia’s research and development tax concession be more effective?', (2009) 12 The Tax Specialist 131-136.


Journal Article (Other)


**Journal Editorial, Letter or Note**


**Conference Papers/Presentations**

**Refereed**


**Other**


Evans CC, 'Taxpayer compliance in developing countries: challenges and constraints', in South Africa Institute of Tax Practitioners, Papers presented at the National Tax Conference, 8-9 September 2009 (South Africa, 2009).


McKerchar MA, & Loo E, 'Self Assessment System in Malaysia - Performance to Date and Challenges Ahead', in *Atax, Papers presented at Tax in ASEAN and China: Regional Challenges and Integration*, 17 July 2009 (Sydney, 2009).


Tran-Nam B, 'An Extended Ricardian Model under the Gossenian Assumption that Consumption Requires Time', paper presented at the 5th Asia Pacific Economic Association Conference, Santa Cruz, 27-28 June 2009.


Walpole M, 'Sharing the "magic pudding" - An Australian approach to allocation of taxing rights under VAT', Vienna University of Economics and Management Institute for International Tax Law, Papers presented at Value Added Tax and Direct Taxation - Similarities and Differences, April 2009 (Vienna, 2009).


Warren NA, 'Tax and Transfer System Reform ... with a State focus: Tax endgame must deal with institutions and process', in The Melbourne Institute of Applied Economic and Social Research, Papers presented at the Economic and Social Outlook Conference, 5-6 November 2009 (Melbourne, 2009).


Theses

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.

<table>
<thead>
<tr>
<th>Conferences</th>
<th>Atax Academics involved as Organisers</th>
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<tbody>
<tr>
<td>GST and Indirect Tax Workshop, 10–12 April 2009, Noosa.</td>
<td>Neil Warren</td>
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<tr>
<td>Tax in ASEAN and China: Regional challenges and integration, 17 July 2009, Sydney</td>
<td>Nolan Sharkey</td>
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</table>
Seminars

<table>
<thead>
<tr>
<th>Atax Research Seminar Series, Sydney</th>
<th>Atax Academics involved as Organisers</th>
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<tbody>
<tr>
<td>Mahmoud Abdellatif (BLAT, UNSW), ‘Taxation of Intellectual Property Rights in Developing Countries From the Perspective of Domestic Tax Regimes’, 1 May 2009</td>
<td></td>
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<tr>
<td>Marjon Weerepas (Department of Taxation Law, University of Maastricht), ‘Co-ordination of Tax Law and Social Insurance in the European Context’, 29 May 2009</td>
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<tr>
<td>Lisa Marriott (School of Accounting and Commercial Law, Victoria University of Wellington), ‘Experimentation in Taxation: Methodologies with a Difference’, 6 August 2009</td>
<td></td>
</tr>
<tr>
<td>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</td>
<td></td>
</tr>
<tr>
<td>Adrian Sawyer (College of Business and Economics, University of Canterbury), ‘Tax Disclosures by Financial Institutions: Some Recent Australasian Evidence’, 10 September 2009</td>
<td></td>
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<tr>
<td>Bernd Genser (Department of Economics, University of Konstanz), ‘Coping with Rising Household Deficits in EU Member Countries: Options for VAT Reform’, 22 October 2009</td>
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21 Presentations to Professional Bodies and Academic Departments

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<tr>
<td></td>
<td>“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.</td>
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<td></td>
<td>“Uncalled UPE and Division 7A”, presented to the CPA Australia Central Coast Discussion Group, Forrester’s Beach, 13 October 2009.</td>
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<tr>
<td></td>
<td>“Consideration of the Views of the ATO on the Division 7A and...”</td>
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<tr>
<td>Author</td>
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<tr>
<td>Helen Hodgson</td>
<td>“Family Tax Transfer Systems – Comparative UK and Australian Perspectives”</td>
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<tr>
<td>Margaret McKerchar</td>
<td>“Grounded theory research in taxation” presented to the School of Accounting, Curtin Business School, Curtin University, Perth, 9 May 2009.</td>
</tr>
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<td></td>
<td>“Improving the quality of tax research” presented to Accounting faculty, UiTM, Shah Alam, 25 July 2009.</td>
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<tr>
<td></td>
<td>“Improving academic writing” presented to Accounting faculty, UiTM, Melaka, 31 July 2009.</td>
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### 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.
## Appendix 1 – Academic Staff and Research Interests

<table>
<thead>
<tr>
<th>Staff Member</th>
<th>Position</th>
<th>Areas of interest</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shirley Carlon</td>
<td>Senior Lecturer</td>
<td>➢ Agency theory and accounting policy choice</td>
</tr>
<tr>
<td>Maurice Cashmere</td>
<td>Senior Lecturer</td>
<td>➢ Corporate finance&lt;br&gt;➢ Entity taxation&lt;br&gt;➢ Anti-avoidance</td>
</tr>
<tr>
<td>Kalmen Datt</td>
<td>Senior Lecturer</td>
<td>➢ GST&lt;br&gt;➢ CGT&lt;br&gt;➢ Corporations law&lt;br&gt;➢ Tax litigation&lt;br&gt;➢ Directors and their obligations in a tax context</td>
</tr>
<tr>
<td>Robert Deutsch</td>
<td>KPMG Professor</td>
<td>➢ Superannuation&lt;br&gt;➢ International taxation&lt;br&gt;➢ GST&lt;br&gt;➢ CGT</td>
</tr>
<tr>
<td>Dr Chris Evans</td>
<td>Professor</td>
<td>➢ Capital and wealth taxation&lt;br&gt;➢ Tax policy and administration issues that surround compliance and compliance costs&lt;br&gt;➢ Tax and small business issues&lt;br&gt;➢ Tax accounting&lt;br&gt;➢ International tax&lt;br&gt;➢ Personal and business tax reform&lt;br&gt;➢ Tax avoidance and evasion</td>
</tr>
<tr>
<td>Helen Hodgson</td>
<td>Senior Lecturer</td>
<td>➢ Tax administration&lt;br&gt;➢ Taxation of trusts&lt;br&gt;➢ Family and tax policy</td>
</tr>
<tr>
<td>Gordon Mackenzie</td>
<td>Senior Lecturer</td>
<td>➢ Superannuation&lt;br&gt;➢ Corporate finance tax&lt;br&gt;➢ Fund management taxation</td>
</tr>
<tr>
<td>Fiona Martin</td>
<td>Senior Lecturer</td>
<td>➢ Taxation of charities&lt;br&gt;➢ Taxation and human rights&lt;br&gt;➢ Legal education</td>
</tr>
<tr>
<td>Name</td>
<td>Position</td>
<td>Research Areas</td>
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<td>-----------------------------</td>
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</tr>
</tbody>
</table>
| Dr Margaret McKerchar       | Professor and Head of School (from 1 July)                                | - Compliance behaviour  
- Tax policy  
- Tax reform  
- Tax history  
- Tax administration  
- Tax and small business  
- Environmental taxation |
| Nolan Sharkey               | Senior Lecturer                                                          | - International tax  
- Taxation in China  
- Social institutions and taxation/cultural perspectives on tax |
| Dr Binh Tran-Nam           | Associate Professor                                                      | - Tax compliance costs  
- Development economics  
- Public finance  
- International trade |
| Dr Michael Walpole          | Professor and Associate Dean (Education) (to 18 September)  
Associate Head of School (Research) (from 19 September) | - 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)                                 | - 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

Monica Bhandari, ‘Tax Advantages for Bungling Trustees’, 54-71

Issue 2

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


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