



Taxation and Business Law 2010 Research Report

Never Stand Still

Australian School of Business

Taxation and Business Law

Prepared by:

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1. Preface

The Australian School of Taxation and Business Law (incorporating Atax), at the University of New South Wales, occupies a unique position amongst Australian universities in that it offers specialist taxation degree programs and business law courses 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, economics and finance 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 and business law expertise is proving to be attractive to both students undertaking higher degrees by research and to visiting research fellows.

In January 2011 the former Australian School of Taxation (Atax) and School of Business Law and Taxation (BL&T) merged and the two schools had discrete research outputs during 2010. This report details the research activities of the staff members and research students of the respective Schools during 2010. What is clear from this report is the breadth, depth and quality of the research output in both parts of the new School. Activities as diverse as organising high quality conferences, editing highly regarded publications, developing professional training programs and undertaking contracted research, complement the teaching, traditional academic research and scholarly output expected of UNSW academics.

Our 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 the staff members in the School is also reflected in the many requests from the media for expert comment on controversial tax issues.

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

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Head of School

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Professor Michael Walpole
Associate Head of School (Research)

Email: m.walpole@unsw.edu.au

2. Introduction

The Australian School of Taxation and Business Law (incorporating Atax), within the Australian School of Business at the University of New South Wales, enjoys an international reputation as a leading institution in the teaching of, and research into, business law and taxation. In Australia, it is also the leading academic institution in education and research in tax and business law, delivering its undergraduate and postgraduate education programs by face to face classes of one semester's duration as well as various flexible means including intensive face-to-face teaching, Summer School courses, audio-conferencing, print-based materials and lectures and workshops via the Internet.

The School has 25 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. The School 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. Our School contributes to this mission through its education programs and its strong focus on achieving research excellence.

3. Australian School of Taxation and Business Law Research Goals

The School places considerable importance on its research profile and the research activities of its academic staff.

The research mission of the School is:

- to promote excellence in research;
- to raise the research profile of the School and its academic staff;
- to attract research funds to the School;
- to foster links with other academic institutions in Australia and overseas with similar business law and tax research interests; and
- to promote research activities to the broader community.

4. Achieving the Research Mission

The School and the Faculty both have strategies in place to achieve our research mission and further promote its reputation. These include:

- Rewarding staff for *peer-reviewed publications* of high quality research;

- Recognising 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 the School 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 the School's 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 *symposia* 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 research activities via the *website* and *UNSW Research Gateway* 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, the Australasian Law Teachers' Association, and the International Network for Tax Research; and other avenues (including UNSW media) to promote the research profile of the School in the wider community.

This report details the various research activities undertaken by our academic staff during 2010 that contribute to achieving the above strategies. The research success evident in this report is testament to the significant contribution our staff continue to make to business law and tax research both nationally and internationally.

5. Our Research Profile

The two components of the new school have operated differently over the years. Atax was quite independent and kept its own research records for many years. 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. Data for BL&T has always been merged with Faculty data there being no reason for it to collect and collate its own discrete data.

It has been possible to aggregate the Higher Education Research Data Collection (“HERDC”) research outputs of the two parts of the School for the last 3 years and they are set out in the table below. The HERDC points (“HERDC points”) are weighted as to 5 points for the category A1 (books) and 1 point for the others.¹

			2008	2009	2010
			HERDC Points	HERDC Points	HERDC Points
		A1 Book - Scholarly Research	8.3333	10.0000	5.0000
		B1 Chapter - Scholarly Research	13.2500	8.2500	10.1111
		C1 Journal - Refereed & Scholarly Article	42.1667	24.7500	27.6667
		E1 Conference - Full Paper Refereed	5.8333	3.6667	3.0000
Total number of HERDC Points			69.5833	46.6667	45.7778

Total number of unweighted HERDC Points per full-time equivalent staff of 24.5 for 2010 was 1.70. It should be noted that the two schools lost some senior researchers in the period under review which may account for the shift in publications from Journals to other outlets.

¹ The data were obtained from The University of New South Wales' Research Publications database which collects The University's research publications data.

It has been possible to aggregate the Non-HERDC research outputs of the two parts of the School for 2010 as set out in the table below.

Number of non-HERDC publications for 2010	
A2/A3 (Books - other/edited)	5.43
A4 (books - revision/new edition)	0
B2 (Book chapters)	1
C2/C3 (Non-refereed journal articles)	9
C4 (Notes/Reviews)	8
E2/E3 (Non-refereed conference papers)	35.5
T (PhD theses)	1
TOTAL number of non-HERDC publications for 2010	59.93
TOTAL number of non-HERDC publication per full-time equivalent staff of 24.5 for 2010	2.45

6. Academic Staff and Research Interests

Our research is underpinned by 25 academic staff. Their research interests cover the full spectrum of business law and taxation, from company law, franchising, trade practices and tax law to tax and commercial law policy and from State taxes to international trends in taxation and the various aspects of business law. A summary of the research fields of the Schools' academic staff is provided in Appendix 1.

Broadly the major strands of research in the School are:

- Tax policy
- Franchising
- Corporations law
- International commerce
- Banking law
- Competition law
- Fair Trading law
- Franchising regulation

- Tax and Business ethics
- Retail tenancy law
- Transfer policy
- Tax and intergovernmental transfer design in federations
- Tax administration; compliance; and compliance costs
- Tax technical analysis including: capital gains tax; entity taxation, superannuation and savings; tax accounting; company directors' responsibilities; goods and services tax; and anti-avoidance
- Environmental Taxation
- Comparative and international tax
- Consumer protection
- Intellectual property
- Insolvency

7. Awards and Honours

Jenny Buchan	Queensland University of Technology Faculty of Law, Award for Achievement in Research by HDR Students awarded for achieving the highest HERDC weighting in the Faculty for 2008. Awarded 5 February 2010
Margaret McKerchar	President's Award, CPA Australia, for service to the NSW Division
Michael Walpole	The Graham Hill Medal for outstanding contribution to tax policy and tax teaching (by ATTA)

8. Membership of Professional and Government Bodies

Many of our academics belong to professional organisations such as accounting or law societies. Additionally, in recognition of their expertise, members of our 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 2010.

Kathrin Bain	Member, Australasian Tax Teachers Association
Dale Boccabella	Fellow, Taxation Institute of Australia Member, Australasian Tax Teachers Association Member, Australasian Law Teachers Association
Dr Jenny Buchan	Member, Franchising Consultative Committee, Australian Competition and Consumer Commission Member, Law Society of New South Wales Member, Insolvency Practitioners Association Member, International Society of Franchising Member, Australasian Law Teachers Association
Bill Butcher	Member, International Steering Committee, Annual Global Conference on Environmental Taxation Member, Australasian Tax Teachers Association Member, Australasian Law Teachers Association Member, Australian and Chinese Cultural Council
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 Member, Australasian Tax Teachers Association
Leela Cejnar	Member, Law Society of New South Wales Member, Australian Corporate Lawyers Association Member, Australasian Law Teachers Association Member, American Bar Association (ABA) Member, Antitrust Committee, ABA Section of International Law

Kalmen Datt	<p>Fellow, Taxation Institute of Australia</p> <p>Member, Australasian Law Teachers Association</p> <p>Member, Australasian Tax Teachers Association</p> <p>Admitted as legal practitioner in New South Wales</p> <p>Admitted as Barrister & Solicitor (New Zealand)</p> <p>Admitted as Barrister of the Supreme Court of South Africa</p>
Robert Deutsch	<p>Solicitor, New South Wales</p> <p>External Member, ATO International Rulings Panel</p> <p>External Member, ATO Part IVA Rulings Panel</p> <p>External Member, ATO Public Rulings Panel</p> <p>Fellow, Taxation Institute</p> <p>Member, Australasian Tax Teachers Association</p>
Dr Chris Evans	<p>Fellow, CPA Australia</p> <p>Fellow, Taxation Institute of Australia</p> <p>Member, Institute of Chartered Accountants in Australia</p> <p>Member, Australasian Tax Teachers Association</p> <p>Member, Australian Tax Research Foundation</p> <p>Member, National Education Board, Institute of Chartered Accountants in Australia</p> <p>Chairman, Tax Module Advisory Committee, Institute of Chartered Accountants in Australia</p> <p>Associate, UK Chartered Institute of Tax</p> <p>Member, Institute of Fiscal Studies, UK</p> <p>Member, Taxation Research Network, UK</p> <p>Member, HMRC Comparative Tax Administration Panel</p> <p>Chairman, Australasian Branch of the Chartered Institute of Taxation, UK</p> <p>Member, Adjudication Panel for IFA Graham Hill Research Prize</p> <p>International Research Fellow, Institute for Fiscal Studies, UK</p> <p>International Research Fellow, Oxford University (Centre for Business Taxation) 2006 onwards</p> <p>Senior Fellow, Taxation Law and Policy Research Institute, Monash University 2008 onwards</p> <p>Visiting Professor, Department of Accounting and Finance, University of Canterbury, Christchurch</p>
Bruce Gordon	<p>Member, Australasian Law Teachers Association</p>

Anil Hargovan	<p>Treasurer, Corporate Law Teachers Association</p> <p>Member, Convener of Company Law Interest Group, Australasian Law Teachers Association</p> <p>Member, Corporate Governance Subject Advisory Committee Chartered Secretaries Australia</p>
Helen Hodgson	<p>Fellow, CPA Australia</p> <p>Member, Law Council of Australia (Business Law Section)</p> <p>Fellow, Taxation Institute of Australia</p> <p>Member, Australasian Tax Teachers Association</p> <p>Registered Tax Agent</p> <p>Technical Advisor to the Uniting Church Social Justice Committee in relation to their submission to Australia's Future Tax System review</p>
Anna Huggins	<p>Member, Australasian Law Teachers Association</p>
Mary Ip	<p>Member, China Working Group of the International Legal Services Advisory Council, Federal Attorney General's Department</p> <p>Inaugural and Committee Member, China Focus Group, Law Council of Australia</p> <p>Committee Member, International Legal Issues Focus Group, Law Council of Australia</p> <p>Member, China Law Network, Melbourne Law Faculty</p> <p>Member, China Studies Centre, University of Sydney</p> <p>Member, Australasian Law Teachers Association</p>
Gordon Mackenzie	<p>Member, Law Society of New South Wales</p> <p>Fellow, Taxation Institute of Australia</p> <p>Member, Australasian Tax Teachers Association</p> <p>Member, Steering Committee of Centre for Pensions and Superannuation</p> <p>Fellow, Financial Services Institute of Australasia</p> <p>Academic Member, Tax Technical Committee, Institute of Chartered Accountants of Australia</p> <p>Member, Judging Panel for Investment and Financial Services Association (IFSA)-Deloitte Future Leaders Award Program</p> <p>Member, Editorial panel for <i>Australian Superannuation Law Bulletin</i>, LexisNexis Ltd</p>

Fiona Martin	<p>Fellow, Taxation Institute of Australia</p> <p>Solicitor Supreme Court of New South Wales, High Court of Australia</p> <p>Member, Tax Research Network UK</p> <p>Member, Australasian Tax Teachers Association</p> <p>Member, Australasian Law Teachers Association</p>
Dr Margaret McKerchar	<p>Fellow, CPA Australia</p> <p>NSW Divisional Councillor, CPA Australia</p> <p>Member, Professional Qualifications Advisory Committee, CPA Australia</p> <p>Adjunct Professor, University of South Australia</p> <p>Fellow, Taxation Institute of Australia</p> <p>Member, Australasian Tax Teachers Association</p> <p>Member, Taxation Research Network UK</p> <p>Australian Research Council: Reviewer of International Standing</p> <p>ERA Peer Reviewer</p> <p>Visiting Professor, Universiti Teknologi MARA (UiTM) Malaysia 2009-2010</p> <p>Registered Tax Agent</p>
Michael Peters	<p>Solicitor & Barrister Supreme Court of New South Wales, High Court of Australia</p> <p>Member, Australasian Mutuals Institute</p> <p>Member, Law Society of New South Wales</p> <p>Member, International Bar Association</p> <p>Member, Economics and Business Educators Association</p> <p>Member, Australasian Law Teachers Association</p> <p>Member, LAWASIA Association</p> <p>Member, Commonwealth Legal Education Association.</p> <p>Member, Convocation University of London</p>
Nolan Sharkey	<p>Member, Institute of Chartered Accountants in Australia (ICAA)</p> <p>Registered Tax Agent</p> <p>Member, Chinese Studies Association of Australia</p> <p>Member, Oriental Society of Australia</p> <p>Member, ARC Asia Pacific Futures Research Network</p>
John Taylor	<p>Member, Australasian Tax Teachers Association</p> <p>Member, Australasian Law Teachers Association</p> <p>Member, International Fiscal Association</p> <p>Member, Taxation Research Network, UK</p>

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: International Reviewer Member, Economic Society of Australia
Frank Zumbo	Member, South Australian Government Steering Committee for the establishment of a Small Business Commissioner. Member, Australasian Law Teachers Association

9. Visiting Professorial Fellows

Gordon Cooper AM held an appointment as a Visiting Professorial Fellow and Garry Payne and Andrew Halkyard as Senior Visiting Fellows at Atax in 2010.

10. Atax Research Fellowship Program

The Atax Research Fellows for 2010 were Ben Alarie of Faculty of Law, University of Toronto; Professor John Hasseldine of Nottingham University; and A/Prof Ern Chen Loo (Faculty of Accountancy, Uni of Technology MARA). 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 ²	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 and Mark Burton
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 ³	Environmental taxes and emission trading schemes: What is appropriate policy for dealing with environmental problems?	Binh Tran-Nam and Natalie Stoianoff
Gaurav Gupta	The development of concessional tax policy in the light of the OECD harmful tax practices initiative	Michael Walpole and Robert Deutsch
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
Sally Joseph	Tax and sustainability	Binh Tran-Nam and Lisa Marriott
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

² Graduated 2010.

³ Graduated 2011.

Candidate	Thesis topic	Supervisor(s)
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 Sean Brennan
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 – followed by Nolan Sharkey and Binh Tran-Nam
Victoria Roberts	Reforming R&D tax concessions and their impact on 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
Bruce Rowntree	The effective use of offshore financial centres by Australian residents	Robert Deutsch and Nolan Sharkey
Nolan Sharkey ⁴ (Atax staff)	Developing culturally neutral tax regimes: a case study of businesses in China	Neil Warren and Hans Hendrichske
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

⁴ Graduated 2010

PhD in Business Law and Taxation (with BL&T)

Candidate	Thesis topic	Supervisor(s)
Mahmoud Abdellatif	The appropriate tax treatment of intellectual property rights in developing countries	John Taylor and Binh Tran-Nam
Anthony Hunter	Taxation of Trusts	Dale Boccabella and Michael Walpole (Co supervisor)
Nicolette Kostdesevres	What are the Effects of the Harmonization of Securities Laws and Regulation, known as the MiFID Directive, on Market Integrity and Market Efficiency of the European Financial Markets	Michael Aitken and Bill Butcher
Najeeb Memon	Analysis of presumptive income tax for small economies: the case of Pakistan	John Taylor and Dale Boccabella
Yeni Mulyani	Factors influencing transfer pricing compliance: an Indonesian perspective	John Taylor and Dr Elizabeth Maitland
Binh Nguyen Ba	Intellectual property law and comparative law	Andrew Terry
Pornchai Wisuttisak	Competition law and the development and regulation of the Thai Electricity Sector	Frank Zumbo and May Fong Cheong
Shine Shang-Hong Wong	Risk managing the interaction between Australian insolvency law and the UNCITRAL model law	Anil Hargovan and Bill Butcher (Co supervisor)
Zhang Yun	The Information Imbalance in the Franchising Relationship: A Best Practice Model for Prior Disclosure and Evaluation of China's Regulatory Regime	Andrew Terry

12. MTax (Research) (with Atax)

Candidate	Thesis topic	Supervisor(s)
Candidate	Thesis topic	Supervisor(s)
Kathrin Bain	Double tax treaties in developing countries: rhetoric vs reality	Robert Deutsch and Nolan Sharkey
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
John Minas	The operation and implications of the capital gains tax discount	Chris Evans and Dale Boccabella
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

MPhil (Business Law and Tax) (with BL&T)

Candidate	Thesis topic	Supervisor(s)
Joseph Luke Huan	Vicarious liability in the Franchisor/Franchisee Relationship: a study of the US and Australian Position	Andrew Terry and Bill Butcher (Co supervisor)

13. Postgraduate Research Degree Supervision

Dale Boccabella	<p>PhD: Anthony Hunter 'Taxation of Trusts'</p> <p>PhD: Najeeb Memon 'Analysis of presumptive income tax for small economies: the case of Pakistan'</p>
Bill Butcher	<p>PhD: Nicolette Kostdesevres 'What are the Effects of the Harmonization of Securities Laws and Regulation, known as the MiFiD Directive, on Market Integrity and Market Efficiency of the European Financial Markets'</p> <p>PhD: Shine Wong 'Risk managing the interaction between Australian insolvency law and the UNCITRAL model law'</p> <p>MPhil: Joseph Luke Huan 'Vicarious liability in the Franchisor/Franchisee Relationship: a study of the US and Australian Position'</p>
Kalmen Datt	<p>MTax (Research): David Bowler, 'Tax Penalty Practices'</p>
Robert Deutsch	<p>MTax (Research): Kathrin Bain, 'Double tax treaties in developing countries: rhetoric vs reality'</p> <p>PhD: Bruce Rowntree 'The effective use of offshore financial centres by Australian residents'</p> <p>PhD: Gaurav Gupta 'The development of concessional tax policy in the light of the OECD harmful tax practices initiative'</p>
Chris Evans	<p>PhD: Alexander Fullarton, 'Miners' motivation: taxpayer involvement in mass marketed tax avoidance schemes in the Pilbara region of Western Australia between 1990 and 2000'</p> <p>PhD: Helen Hodgson, 'A proposal for a family tax transfer system'</p> <p>PhD: Jason Kerr, 'Improving taxpayer morale by simplified filing'</p> <p>PhD: Catriona Lavermicocca, 'Tax risk management as a corporate governance issue in Australia and its impact on income tax compliance by large corporate taxpayers'</p> <p>PhD: Dianne Miller, 'Climate change taxation: will the introduction of the Australian Emissions Trading Scheme result in a need for substantive tax reform?'</p> <p>PhD: Suek Ha 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>

	MTax (Research): John Minas, 'The operation and implications of the capital gains tax discount'
Anil Hargovan	PhD: Shine Wong 'Risk managing the interaction between Australian insolvency law and the UNCITRAL model law'
Helen Hodgson	MTax (Research): Peter Dixon, 'Conversations about a new tax system: Narrative analysis of how the regime was introduced'
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): Kristopher Riordan 'Taxation Certification and advice in the Australian Financial Planning Industry'. MTax (Research): John Scott Thomson, 'Self-managed superannuation funds'
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?'
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 auditor and impact on compliance in Malaysia' PhD: Victoria Roberts, 'Reforming R&D tax concessions and their impact on food security' PhD: Afida Sapari, 'The influence of personal, social and institutional factors on tx compliance behaviour of Malaysian individual taxpayers' – at Universiti Teknologi Malaysia PhD: Robert Whait, 'The conception and promulgation of co-operative compliance in Australian taxation policy: A historical study' – at University of South Australia MTax (Research): John Scott Thomson, 'Self-management superannuation funds'
Nolan Sharkey	PhD: Izlawanie Muhammad, 'Education and attitudes of corporate tax auditor and impact on compliance in Malaysia'

PhD: Bruce Rowntree, 'The effective use of offshore financial centres by Australian residents'

MTax (Research): Kathrin Bain, 'Double tax treaties in developing countries: rhetoric vs reality'

John Taylor

PhD: Mahmoud Abdellatif, 'The appropriate tax treatment of intellectual property rights in developing countries'

PhD: Najeeb Memon, 'Analysis of presumptive income tax for small economies: the case of Pakistan'

PhD: Yeni Mulyeni, 'Factors influencing transfer pricing compliance: an Indonesian perspective'

Andrew Terry

PhD: Binh Nguyen Ba, 'Intellectual property law and comparative law'

PhD: Zhang Yun, 'The Information Imbalance in the Franchising Relationship: A Best Practice Model for Prior Disclosure and Evaluation of China's Regulatory Regime'

MPhil: Joseph Luke Huan, 'Vicarious liability in the Franchisor/Franchisee Relationship: a study of the US and Australian Position'

Binh Tran-Nam

PhD: Mahmoud Abdellatif, 'The appropriate tax treatment of intellectual property rights in developing countries'

PhD: Evgeny Guglyuvatyy, 'Environmental taxes and emission trading schemes: What is appropriate policy for dealing with environmental problems?'

PhD: Sally Joseph, 'Tax and sustainability'

PhD: Muzainah Mansor, 'An analysis of the performance of the Malaysian indirect tax system'

PhD: Izlawanie Muhammad, 'Education and attitudes of corporate tax auditor and impact on compliance in Malaysia'

PhD: Sook Ha 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: Gaurav Gupta 'The development of concessional tax policy in the light of the OECD harmful tax practices initiative'

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: 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'

Frank Zumbo

PhD: Pornchai Wisuttisak 'Competition law and the development and regulation of the Thai Electricity Sector'

14. Research Theses Marking

Margaret McKerchar

PhD Thesis, Rosiati Ramli, 'The challenges of sustainable transportation: An international comparative perspective with particular reference to the Southeast Asian experience', Macquarie University.

PhD Thesis, Robert Vossambler, 'Taxing and Pleasing: The Rhetoric and Reality of Vertical Equity in the Development of the New Zealand Income Tax on Employees, 1891-1984', University of Canterbury.

PhD Thesis, Natrah Saad, 'Fairness Perceptions and Compliance Behaviour: Taxpayers' Judgements in Self-Assessment Environments', University of Canterbury.

Michael Walpole

PhD Thesis, Daniel Erasmus, 'An analysis of challenging the Commissioner's discretionary powers under ss 74A and B of the Income Tax Assessment Act 58 of 1962 – in light of the RSA Constitution', University of KwaZulu-Natal.

15. Funded Research Projects

Below is a list of funded research projects undertaken by Atax staff members in 2010.

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

Jenny Buchan and Jennifer Harris *Evidence Based Government Policy – the Case of Franchising* (Awarded 2009, research conducted in 2010)

Binh Tran-Nam *Ranking of Tax Journals* (Awarded 2009; research conducted in 2010)

Kalmen Datt *Tax- Constitutionality of Director's Penalties* (Awarded 2009; research conducted in 2010)

Nolan Sharkey, Kathrin Bain and Robert Deutsch *Problems with Model Double Tax Agreements in Australia* (Awarded 2009; research conducted in 2010)

Other Research Grants

Evans C., and Krever R., '*Australia's Future Tax System: The Prospects after Henry*' Institute of Chartered Accountants of Australia, (Awarded 2010, research conducted in 2010)

16. Journal Affiliations

School staff have affiliations with the leading journals in their disciplines as detailed below. Atax publishes the *eJournal of Tax Research* and its activities for 2010 follow.

eJournal of Tax Research

The eJournal was, in 2010, jointly edited by Binh Tran-Nam and Nolan Sharkey, together with Kathrin Bain. 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 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 2010 two issues of Volume 8 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 8.

Membership 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
Fiona Martin	2010 Journal of Australasian Tax Teachers Association
Gordon Mackenzie	Australian Superannuation Law Bulletin
Margaret McKerchar	Journal of the Australasian Tax Teachers Association Journal of Financial Reporting and Accounting
John Taylor	2010 Journal of Australasian Tax Teachers Association
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	Australian Tax Review (General Editor)
Neil Warren	eJournal of Tax Research

Refereeing of Journal Articles and Conference Papers

Dale Boccabella	Australian Tax Review
Jenny Buchan	24 th Annual International Society of Franchising Conference June 2010
Bill Butcher	Melbourne Journal of International Law
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 Australian Tax Review Australian Tax Forum University of New South Wales Law Journal
Margaret McKerchar	Accounting, Auditing and Accountability Journal Australian Tax Forum eJournal of Tax Research Journal of the Australasian Tax Teachers Association UNSW Law Journal Canadian Tax Foundation (conference publication)
John Taylor	eJournal of Tax Research Australian Tax Forum Australian Tax Review British Tax Review Accounting History Melbourne University Law Review New Zealand Journal of Tax Law and Policy

Binh Tran-Nam	Australian Tax Forum Studies in Regional Science Economic Record
Michael Walpole	Australian Tax Forum Journal of Australasian Tax Teachers Association New Zealand Journal of Tax Law and Policy
Neil Warren	Australian Economic Review Australian Tax Forum

17. Publications

Atax Group

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.

PhD Thesis

Sharkey, NC (2010), 'Developing culturally neutral tax regimes: a case study of businesses in China'.

Listed below are the publications by Atax academic staff during 2010 as well as conference papers presented.

Books - Scholarly Research

McKerchar, MA (2010), 'Design and Conduct of Research in Tax, Law and Accounting', Thomson Reuters, Sydney.

Books - Other Research

Cooper, G, & Evans, CC (2010), 'Cooper & Evans on CGT', Thomson Reuters, Sydney.

Deutsch, RL (2010), 'Residence and Source', in 'Australian Tax Handbook 2010' Thomson Reuters (Professional), Sydney Australia Ltd.

Mackenzie, G (2010), 'Taxation of Superannuation', in Kenny, P., 'Australian Tax', Lexis Nexis, Australia.

Taylor, CJ, Gilders, F, **Walpole, M**, Burton, M, & et al, 2010, 'Understanding Taxation Law: An Interactive Approach' (4th edition), LexisNexis Butterworths, Chatswood, NSW.

Woellner, R, Barkoczy, S, Murphy, **Evans, CC**, & et al. (2010), 'Australian Taxation Law', CCH, Sydney.

Books Edited

Datt, KH, Tran-Nam, B, & Bain, KE (Ed.) (2010), 'International Tax Administration: Building Bridges', CCH, Sydney.

Evans, CC, Krever, R, & Mellor, P (Ed.) (2010), 'Australia's Future Tax System: The Prospects after Henry', Thomson Reuters, Australia.

Chapter - Scholarly Research

Coleman, C, & **McKerchar, MA** (2010), 'The History of Land Tax in Australia' in Tiley, J, (ed) 'Studies in the History of Tax Law' Vol 4, Hart Publishing, Oxford.

Datt, KH (2010), 'A fair Share of Taxes-a Bridge Too Far?' in **Datt, KH, Tran-Nam, B, & Bain, KE** (Eds.) (2010), 'International Tax Administration: Building Bridges' CCH, Sydney.

Datt, KH, Tran-Nam, B, & Bain, KE (2010), 'Introduction', in **Datt, KH, Tran-Nam, B, & Bain, KE** (Eds.) (2010) 'International Tax Administration: Building Bridges', CCH, Sydney.

Evans, CC, & Tran-Nam, B (2010), 'Controlling Tax Complexity: Rhetoric or Reality', in **Evans, CC**, Krever, R, & **Evans, CC**, Krever, R, & Mellor, P (Eds.) (2010), 'Australia's Future Tax System: The Prospects after Henry', Thomson Reuters, Australia.

Evans, CC (2010), 'Taxation in the UK: Commentary', in Adam, S, et al (Eds) (2010) 'Dimensions of Tax Design, the Mirrlees Review' Oxford University Press, Oxford.

Halkyard, A, & Linghui, R (2010), 'Chinas Tax Incentive Regimes for Foreign Direct Investment: An Eassonian Analysis', in Cockfield, A (ed) 'Globalization and Its Tax Discontents: Tax Policy and International Investments', University of Toronto Press, Canada.

Martin, FA (2010), 'The History of the Taxation of Charities: How the Common Law Development of a Legal Definition of Charity has affected the Taxation of Charities', 'Studies in the History of Tax Law' Vol 4, Hart Publishing, Oxford and Portland.

Sapari, A, Loo, E, & **McKerchar, MA** (2010), 'A Critical Review of Ethics and Moral Dilemmas in Tax Compliance Research', in 'International Tax Administration: Building Bridges', CCH, Sydney.

Sharkey, NC (2010), 'China', in 'International Tax Systems and Planning Techniques' Saunders, R., (Ed) Sweet and Maxwell, London.

Warren, NA (2010), 'Intergovernmental Fiscal Arrangements as a Constraint on State Tax Reform Under Henry', in **Evans, CC**, Krever, R, & **Evans, CC**, Krever, R, & Mellor, P (Eds.) (2010), 'Australia's Future Tax System: The Prospects after Henry', Thomson Reuters, Australia.

Chapter - Other Research

Warren, NA (2010), 'Insights and Interview: Professor Neil Warren', in Spring, E., and Harris, J., (Eds.) 'CEDA: Celebrating 50 Years Edition' Committee for Economic Development of Australia, Australia.

Encyclopaedia Entries

Halkyard, A, Chow, W, Van der Wolk, J, & Leung, S (Ed.) (2010), 'Encyclopaedia of Hong Kong Taxation: Income Tax' LexisNexis Butterworths, Singapore.

Halkyard, A (Ed.) (2010), 'Encyclopaedia of Hong Kong Taxation: Stamp Duty' LexisNexis Butterworths, Singapore.

Journal - Refereed & Scholarly Article

Bain, KE (2010), 'Exemptions and Concessions in the Australian Tax System: Equity at the Expense of Simplicity', 5 (1) Journal of the Australasian Tax Teachers Association, pp 66-85.

Datt, KH, & Sharp, A (2010), 'Proposals for Assessment in Tax Teaching', 5 (1) Journal of the Australasian Tax Teachers Association, pp 46 - 65.

Evans, CC, & Tran-Nam, B (2010), 'Managing Tax System Complexity: Building Bridges Through Pre-filled Tax Returns', 25 (2) Australian Tax Forum, pp 245 -274.

Halkyard, A, & Xu, Y (2010), 'The Impact of the Global Financial Crisis on Broadly Based Indirect Taxation: A Chinese Case Study', 8 (2) eJTR, pp 188-214.

Hansford, A, & **McKerchar, MA** (2010), 'Future Global Challenges to Achieve Fairness in Environmental Taxation: Moving Beyond the Dimensions of Horizontal and Vertical Equity', 8 (2) eJTR, pp 175-187.

Hodgson, HM (2010), 'Theories of Distributive Justice: Frameworks for Equity', 5 (1) Journal of the Australasian Tax Teachers Association, pp 86 -116.

Loo, E, **McKerchar, MA, & Hansford, A** (2010), 'Findings on the Impact of Self-assessment on the Compliance Behaviour of Individual Taxpayers in Malaysia: A Case Study Approach', 13 (1) Journal of Australian Taxation, pp.1-23.

Loo, EC, **Evans, CC, & McKerchar, MA** (2010), 'Challenges in Understanding Compliance Behaviour of Taxpayers in Malaysia'. 3 (2) Asian Journal of Business and Accounting, pp.101-117.

Mackenzie, G (2010), 'Infrastructure Taxation: Anti-avoidance and Tax Efficiency', 13 (3) The Tax Specialist, pp 139 - 148.

Mackenzie, G, & Marriott, L (2010), 'New Zealand Retirement Savings and Taxation: Lessons from Australia', 25 (1) Australian Tax Forum pp 3-27.

Mansor, M (2010), 'Performance Management for a Tax Administration: Integrating Organisational Diagnosis to Achieve Systemic Congruence', 5 (1) Journal of the Australasian Tax Teachers Association, pp 137-164.

Martin, FA (2010), 'An Analysis of the Exemption from Income Tax of Canadian Indians either as Individuals or Bands', 5 (1) Journal of the Australasian Tax Teachers Association, pp 165-182.

Martin, FA (2010), 'Local Government Rates Exemptions for Indigenous Organisations: The Complexities of a State by State System', 14(1) Australian Indigenous Law Review pp 35-45.

Martin, FA (2010), 'Native Title Payments and their Tax Consequences: Is the Federal Governments Recommendation of a Withholding Tax the Best Approach', UNSW Law Journal pp 685-713.

Martin, FA (2010), 'The Henry Review's Recommendations for the Not-For-Profit Sector', 14 (1) *The Tax Specialist* pp 18-25.

Martin, FA (2010), 'The Legal Concept of Charity in the Context of Australian Taxation Law: The Public Benefit and Commercial Activity, Important Issues for Indigenous Charities', 25 (1) *Australian Tax Forum* 277-302.

Myles GD, Hashimzade, N, & Khodavaisi, H (2010), 'Country Characteristics and Preferences Over Tax Principles', *International Tax and Public Finance* (published online 26/8/10)

Roach, M (2010), 'Combating the Phoenix Phenomenon: An Analysis of International Approaches', 8 (2) *eJTR*, pp 90-127.

Sharp, A (2010), 'Taxation Treatment of Charities in NZ with Specific Reference to Maori Authorities Including Marae', 16 (2) *New Zealand Journal of Taxation Law and Policy*, pp 177-216.

Tran-Nam, B, & Karlinsky, S (2010), 'Small Business Tax Law Complexity in Australia: A Further Study', 15 (3) *New Zealand Journal of Taxation Law and Policy*, pp 153-176.

Walpole, M, & Gray, JS (2010), 'Taxing Virtually Everything: Cyberspace Profits, Property Law and Taxation Liability', 39 (1) *Australian Tax Review*, pp 39-60.

Warren, NA (2010), 'Tax Devolution and Intergovernmental Transfer Policy Options in a Budgetary Crisis: UK Lessons from Australia', 8 (2) *eJTR*, pp 215-255.

Warren, NA (2010), 'The Henry Review, State Taxation and the Federation', 43(4) *Australian Economic Review*, pp 409-21.

Journal - Non Refereed Article

Evans, CC, & Krever, R (2010), 'Australia's Future Tax System', Vol 4 *British Tax Review*, pp 307-310.

Evans, CC, & Krever, R (2010), 'Australian Tax Reform: A Scorecard', 21 (2) *Journal of International Taxation*, pp 50-55.

Mackenzie, G (2010), 'Contribution Deductions: some Unintended Consequences', 21(10) *Australian Superannuation Law Bulletin*, p 154.

Mackenzie, G (2010), 'Running a Business in a Superannuation Fund', 21(7) *Australian Superannuation Law Bulletin*, pp 106-110.

Martin, FA (2010), 'Obtaining a Tax Exemption as a Community Service Provider', 41 *Weekly Tax Bulletin*, pp 1459-1561.

Journal - Letter or Note

Evans, CC (2010), 'Changing Taxes for Changing Times', 39 (1) *Australian Tax Review* pp 1-2.

Evans, CC (2010), 'Something Old, Something New, Something', 39 (3) *Australian Tax Review* pp 121-122.

Evans, CC (2010), 'Stronger, Fairer, Simpler? But Not Yet', 39 (2) Australian Tax Review pp 69-70.

Walpole, M (2010), 'The Politics of Tax in 2010', 39 (4) Australian Tax Review, pp 177-178.

Warren, NA (2010), 'Henry Review Walks a Tightrope', Australian Financial Review, 3 May 2010.

Warren, NA (2010), 'States Taxation and the Henry Review', Tax Watch (online <http://www.taxwatch.org.au>).

Warren, NA (2010), 'Vital Pieces of Reform Are Missing From Package', The Australian, 5 May 2010.

Warren, NA (2010), 'Why the Henry Review State Tax Reforms Will Not Happen', Vol 9 Atax Matters, pp 4-5.

Other

Conference - Full Paper Refereed

Mackenzie, G (2010), 'Tax Efficient Financing: Reducing Funding Costs', Proceedings of 15th Banking and Finance Conference, 30 September 2010, Melbourne.

Warren, NA (2010), 'The Future of State Taxes Post Henry', Proceedings of Tenth Annual States Taxation Conference, 29-30 July 2010, Sofitel Brisbane Central, Brisbane, Taxation Institute of Australia, Sydney.

Conference - Full Paper, Not Refereed

Loo, E, & **McKerchar, MA** (2010), 'A Preliminary Study of the Relationship Between Perceptions of Tax Fairness, Enforcement, Risk Personality and Tax Compliance: the Case of Selected Individual Taxpayers in Malaysia', Proceedings of 22nd Australasian Tax Teachers Conference, 21-22 January, UNSW.

Mackenzie, G (2010), 'Creating Certainty for Private Sector Participants in PPP projects', Proceedings of Transport Project Financing, 15 September 2010, Brisbane.

Mackenzie, G (2010), 'Recent Developments in Taxation of SMSFs', Proceedings of ICAA, 19 March 2010, Sydney.

Mackenzie, G (2010), 'Reporting Investment Returns after Tax', Proceedings of 18th Colloquium of Superannuation Researchers, July 2010, UNSW.

Mackenzie, G (2010), 'SMSF Tax Update', Proceedings of National SMSF Conference, 23 September 2010, Sydney.

Mackenzie, G (2010), 'Taxing Infrastructure: Resolving the Tax Inefficiency' Proceedings of Australian Tax Teachers Association, January 2010, Sydney.

Martin, FA (2010), 'Tax Exemptions for Canadian Indians: A Comparison with Australian Indigenous Peoples and Maoris', Proceedings of Australasian Law Teachers Association Conference, July 2010, Auckland, New Zealand.

Martin, FA (2010), 'Taxation of Charities for the Advancement of Indigenous Peoples Within the same Family: Australia and New Zealand Compared', Proceedings of Australasian Tax Teachers Association Conference 2010, 21 - 22 January 2010, UNSW, Sydney.

Martin, FA (2010), 'Taxation of Mining Payments over Aboriginal Land', Proceedings of National Native Title Conference, June 2010, Canberra.

McKerchar, MA, & Coleman, C (2010), 'Avoiding Evasion: An Australian Historical Perspective', Proceedings of 5th Cambridge History of Tax Law Conference, 5-6 July 2010, Cambridge UK.

Payne, G., 'Different Ways to Apply Small Business Concessions', SPAA National Conference, February 2010. Melbourne.

Pope, J, & **McKerchar, MA** (2010), 'The Concept of Tax Morale and its Role in Tax Compliance Behaviour', Proceedings of 19th Tax Research Network Conference, 7-8 September 2010, Bangor, Wales.

Walpole, M., (2010) 'Key VAT exemptions in Australia: Financial supplies and the miraculous reduced input tax credit' paper for VAT Exemptions: Consequences and Design Alternatives Centre for Business Taxation, Oxford University and Fiscal Institute, Tilburg University 15-16 April 2010, Worcester College, Oxford.

Walpole M., (2010) 'GST Refunds' in 'GST in Australia: Looking Forward from the First Decade', Conference RMIT, Melbourne, 17 -18 November 2010.

Walpole M., and **Evans, C.**, (2010) 'The Delicate Balance: Revenue Authority Discretions and the Rule of Law in Australia' paper for The Delicate Balance: Revenue Authority Discretions and the Rule of Law Centre for Business Taxation, Oxford University and Monash University, Prato, Italy 23-24 September 2010.

Warren, NA (2010), 'Fiscal Federalism Transparency and State Leadership on Reform' Proceedings of 4th Annual ANZSOG Public Leadership Workshop, 25-26 November 2010, Parliament House, Hobart, Tasmania.

Warren, NA (2010), 'The Challenge of Managing the Disproportionate Regional Impact of the GFC on the Australian Federation', Proceedings of Federalism and the Global Financial Crisis: Impacts and Responses, 16-18 September 2010, Philadelphia, USA. Rutgers University, Philadelphia: International Association of Centers for Federal Studies

Conference - Presentation, not Published

Bain, KE, & Sharkey, NC (2010), 'Tax Residence and Regions: Addressing S.E. Asian Transnationalism through ASEAN', Proceedings of Double Tax Agreements in the Asia-Pacific Region, 13 December 2010, Chinese University of Hong Kong.

Hodgson, HM (2010), 'Invited Discussant: Women & Tax', Proceedings of Women and Tax: The Impact of the Henry Tax Review, 30 July 2010, Sydney, NSW.

Hodgson, HM (2010), 'The Henry Review: What Can We Expect', Proceedings of New South Wales State Legal Conference: Tax Session, 31 March 2010, Sydney NSW.

Sharkey, NC, & Bain, KE (2010), 'An Australian-Hong Kong DTA?', Proceedings of Double Tax Agreements in the Asia-Pacific Region, 13 December 2010, Chinese University of Hong Kong.

Walpole, M., (2010) 'East Asia as a choice of location for the holding of IP: DTA implications in Singapore and China', Proceedings of Double Tax Agreements in the Asia-Pacific Region, 13 December 2010, Chinese University of Hong Kong.

Warren, NA (2010), 'A Technical View on Current Problems with Fiscal Federalism' Proceedings of 4th Annual ANZSOG Public Leadership Workshop, 25-26 November 2010, Parliament House, Hobart, Tasmania.

Warren, NA (2010), 'Henry Tax Review Outcomes and Implications', Proceedings of CPA Business Outlook Conference, 25 March 2010, Sofitel Melbourne on Collins.

Warren, NA (2010), 'How do we Finance our Future?', Proceedings of CEDA State of the Nation Conference, 22-23 June 2010, Hotel Realm in Canberra.

Warren, NA (2010), 'State Tax Reform', Proceedings of Economic Society of Australia's Australian Economic Forum, 5-6 August 2010, Dockside, Cockle Bay Wharf.

Warren, NA (2010), 'The Henry Review', Proceedings of TIA Twilight Presentation on the Henry Review and a Federal Budget Overview, 13 May 2010, Sofitel Sydney Wentworth, Sydney.

Business Law & Tax Group

BL&T academic staff members continue to make an outstanding contribution to the overall quantum and quality of research in Commercial Law and Taxation undertaken in Australia. BL&T staff members regularly contribute to both the academic as well as the professional literature on a wide range of business law subjects. They also regularly contribute to conferences both in Australia and overseas.

PhD Thesis

Buchan, J (2010), 'Franchisor Failure: An Assessment of the Adequacy of Regulatory Response'.

Listed below are the publications by BL&T academic staff during 2010 as well as conference papers presented.

Chapter - Scholarly Research

Bath, V, & Ip, M (2010), 'Wealth and Loss in Changing Economics Time: Reforms in Bankruptcy and Consumer Protection Laws', in J Garrick (Ed), 'Law, Wealth and Power in China: Commercial Law Reforms in Context', United Kingdom, Routledge, pp 231-250.

Butcher, CW (2010), 'The Environmental Impact of Property Taxes on Urban Blight in the United States', in Soares, Milne, Ashiabor, Kreiser, Deketalaere (Eds.), *Critical Issues in Environmental Taxation*, 8th edition, Oxford University Press, Oxford pp. 674 - 686.

Taylor, CJ (2010), "'I suppose I must have more discussion on this dreary subject": The Negotiation and Drafting of the UK-Australia Double Taxation Treaty of 1946', in J Tiley (Ed) 'Studies In The History Of Tax Law', Hart Publishing Oxford, pp 213-266.

Books – Other Research

Taylor, CJ, Gilders, F, Walpole, M, Burton, M, & et al, 2010, *Understanding Taxation Law: An Interactive Approach* (4th edition), LexisNexis Butterworths, Chatswood, NSW.

Journal - Refereed & Scholarly Article

Abdellatif, MM (2010), 'Tax Reform and its Effect on Tax Audits: the Example of Egypt', (Feb) Bulletin for International Tax pp 120-130.

Austin, JE (2010), 'When Does Sharp Business Practice Cross the Line to Become Dishonest Conduct?' 29 (2) University of Queensland law Journal pp 263-278.

Cejnar, L (2010), 'Bank Mergers in Australia: the Past, the Present and the Possible Future Impact of the Global Financial Crisis', Vol XIII International Trade and Business Law Review pp 242-263.

Griggs, L, & **Cejnar, L** (2010), 'American Precedent, Australian Legislation - are the Rules of Golf in Violation of Anti-trust Law?' Vol 6 Brigham Young University International Law and Management Review pp 21-48.

Hargovan, AC (2010), 'Directors Liability for Insolvent Trading, Statutory Forgiveness and Law Reform' 18 (2) Insolvency Law Journal pp 96-102.

Hargovan, AC (2010), 'Directors and Officers Dereliction of Duties and Disqualifications: An Analysis of James Hardie' 31 (8) Company Lawyer pp 255-264.

Hargovan, AC (2010), 'The Source of Efficacy for Creditors Schemes of Arrangements in England, Australia and Singapore', 31 (7) Company Lawyer pp 199-206.

Land, J, **Cejnar, L**, & Land, J (2010), 'The Meaning of "Competition"', Vol 24 New Zealand Universities Law Review, pp 98-112.

Land, J, **Cejnar, L**, & Pope, A, (2010), 'Trade Associations and the Commerce Act 1986', Vol 15 New Zealand law Journal, pp 110-114.

Taylor, CJ (2010), 'Twilight of the Neanderthals, or Are Bilateral Double Taxation Treaty Networks Sustainable?', Vol 34 Melbourne University Law Review, pp 268-312

Zumbo, F (2010), 'Don't Bank on Bank Competition: The Case for Effective Laws Against Anti-competitive Mergers and Creeping Acquisitions', Vol 18 (1) Trade Practices Law Journal pp 21-33.

Zumbo, F (2010), 'The Dangers of Anti-competitive Mergers and Creeping Acquisitions: The Case for the Richmond Amendment', Vol 18 Trade Practices Law Journal, pp 26-33 .

Journal - Non Refereed Article

Hargovan, AC (2010), 'A Lender May Wear Both Belt and Braces: Brighten Case Illuminates Law on Equitable Considerations Challenging Appointment of Receiver', 10 (9) Insolvency Law Bulletin pp 150 - 153.

Hargovan, AC (2010), 'Directors Liability for Misleading and Deceptive Market Announcements - the Citrofresh Decision', 62 (8) Keeping Good Companies, pp 454-458.

Hargovan, AC (2010), 'Judicial Considerations under the Corporations Act in Granting Leave to an Owner of Property under s 440C Moratorium', 11 (4) Insolvency Law Bulletin, pp 71-73.

Hargovan, AC (2010), 'Scope of Court's Supervisory Power over Liquidators' Conduct under s 563 of the Corporations Act', 11 (2) Insolvency Law Bulletin, pp 29-31.

Wisuttisak, P (2010), 'Australian Free Trade Agreement/Anti-dumping Clauses: Fair Trade or Anti-competitive Provision', 5 (1) Global Trade and Customs Journal, pp 29-41.

Other

Conference - Full Paper Refereed

Buchan, J, & Harris, J (2010), 'Stakeholder Input into Franchise Inquiries: an Australian Exploratory Study', Proceedings of 24th Annual International Society of Franchising Conference, 8 - 9 June 2010, Sydney.

Conference - Full Paper, Not Refereed

Boccabella, D, (2010), 'Extinguishment of Tax Attributes on Death under Australia's Income Tax Appears Anomalous', Proceedings of Australasian Tax Teachers Association Conference 2010, 21 - 22 January, UNSW, Sydney.

Buchan, J (2010), 'Publishing During Research Degree Candidature', Proceedings of Australasian Law Teachers Association Conference, 4 – 7 July, Auckland.

Cejnar, L, & Land, J (2010), 'Cartels and Price Fixing', Brightstar 10th Annual Competition Law and Regulation Review Conference, 22 February, Wellington.

Hargovan, AC (2010), 'Australia's Insolvent Trading Law - Policy, Analysis and Law Reform', Proceedings of INSOL, June, Dublin.

Hargovan, AC, & Harris, J (2010), 'Statutory Business Judgment Rule in Australia: Mere Window Dressing or Directors Best Friend?' Proceedings of Australasian Law Teachers Association, July, Auckland.

Hargovan, AC, (2010), 'The Significance of the James Hardie Case for Directors and Officers Duties', Proceedings of Corporate Law Teachers Association, February, Adelaide.

Hargovan, AC, (2010), 'To Trade or Not to Trade -That is the Question: Directors Liability for Insolvent Trading', Proceedings of Asian Law Institute Conference, May, Kuala Lumpur.

Taylor, C J, (2010)_ 'The Negotiation And Drafting Of The 1967 United Kingdom – Australia Double Taxation Treaty', Proceedings of 5th Cambridge History of Tax Law Conference, 5-6 July 2010, Cambridge UK.

Taylor, C J, (2010) 'Australian Corporate Tax Reform In The Best Of Times And The Worst Of Times', Proceedings of the Tax Research Network Conference 2010, 6th to 8th September 2010, Bangor Business School, Wales.

Conference - Presentation, not Published

Gordon, BD (2010), 'Different Forms of Intellectual Property and Allied Rights not Created by Statute', Proceedings of An Introduction to the Taxation of Intellectual Property in Australia, 20 February, Taxation Institute of Australia, Sydney.

Ip, M (2010), 'China Legal Responses to Global Financial Crisis', Proceedings of the International Conference on Financial Markets in China, 24-26 July 2010, Shanghai.

Taylor, CJ, (2010) 'Some Distinctive Features Of Australian Tax Treaty Practice: An Examination Of Their Origins And Interpretation', Proceedings of Double Tax Agreements in the Asia-Pacific Region, 13 December 2010, Chinese University of Hong Kong.

18. Seminars and Conferences

As part of the research process, Atax and BL&T staff organised a number of academic and professional conferences and seminars. The tables below outline the conferences or seminars organised by Atax and BL&T.

Conferences

	Academics Involved as Organisers
Australasian Tax Teachers Association Annual Conference 20 – 22 January, 2010 Sydney	Helen Hodgson, Bill Butcher, Chris Evans, John Taylor, Michael Walpole
22 nd Annual GST and Indirect Tax Workshop, 15 – 16 April, 2010 Noosa.	Chris Evans
Australia's Tax System: a Post-Henry Review in June 2010	Chris Evans
24 th Annual International Society of Franchising Conference, 8 - 9 June, 2010 Sydney	Jenny Buchan

Seminars

	Academics Involved as Organisers
Atax Research Seminar Series	
Tax Compliance Workshop (7 April 2010) <ul style="list-style-type: none"> • Nina Olsen (National Taxpayer Advocate, IRS, USA), The causes of non-compliance • Andre Lareau (Law School, Laval University, Canada), Canada's tool box for dealing with tax compliance: What went wrong? • John Hasseldine (School of Business, University of Nottingham, UK), The role of tax practitioners • Richard Highfield (Centre for Tax Policy and 	Chris Evans and Binh Tran-Nam

	Academics Involved as Organisers
<p>Administration, OECD, Paris), The OECD and tax administration</p> <ul style="list-style-type: none"> Adrian Sawyer (College of Business and Economics, University of Canterbury, NZ), Can simplifying tax legislation through drafting assist with improving tax compliance? 	
<p>Use of Green Taxation to Manage Environmental Sustainability (15 April 2010)</p> <ul style="list-style-type: none"> Jeyapalan Kasipillai (School of Business, Monash University, Sunway Campus, Malaysia) 	Binh Tran-Nam
<p>Tax Knowledge, Tax Agents and Compliance Models (22 July 2010)</p> <ul style="list-style-type: none"> John Hasseldine (School of Business, University of Nottingham) 	Binh Tran-Nam
<p>A Review of Land Tax in Highly Urbanised Locations (26 August 2010)</p> <ul style="list-style-type: none"> Vince Mangioni (School of the Built Environment, UTS) 	Binh Tran-Nam
<p>Reducing Administrative Compliance Costs of Companies by Using Management Accounting Expertise in Legislation (9 September 2010)</p> <ul style="list-style-type: none"> Lena Deuschinger (Hanns Seidel Foundation and Technische Universität München), 	Binh Tran-Nam
<p>Adapting to Tax Complexity (21 October 2010)</p> <ul style="list-style-type: none"> Ben Alarie (Faculty of Law, University of Toronto) 	Binh Tran-Nam
<p>Documentation and Record Keeping: Challenges Faced by Business Taxpayers and Tax Officers (11 November 2010)</p> <ul style="list-style-type: none"> Ern Chen Loo (Faculty of Accountancy, University of Technology MARA), 	Binh Tran-Nam
Business Law and Tax Research Seminar Series	
<p>Dr Alpana Roy (UTS): "Intellectual Property Commercialisation: an Overview for Business Lawyers" (15 July 2010).</p>	Jenny Buchan

19. Presentations to Professional Bodies and Academic Departments

Gordon Cooper	<p>20/1/10 Australasian Tax Teachers' Association 22nd Conference 2010 University of New South Wales Sydney "Emu Swarming: A Modern Fable"</p> <p>17/2/10 Self Managed Super Fund Professionals' Association of Australia 6th National Convention Melbourne "Capital Gains Tax and Estate Planning"</p> <p>12/5/10 Institute of Chartered Accountants in Australia Monthly Tax Update Series Sydney "2010 Budget"</p> <p>13/5/10 CPA Australia and Institute of Chartered Accountants in Australia Newcastle "2010 Budget"</p> <p>16/8/10 The Ratcliffe Society Annual Dinner Sydney "Emu Swarming: A Modern Fable"</p> <p>23/9/10 Institute of Chartered Accountants in Australia National SMSF Conference 2010 Sydney "Tax Issues for SMSFs"</p> <p>5/10/10 CPA Australia Newcastle Discussion Group Hamilton "Capital Gains Tax and Estate Planning"</p>
Kalmen Datt	<p>16/03/10 CFO Think Tank, "A fair share of taxes – a bridge too far", Law Faculty of The University of New South South Wales, "CLE Seminar - Litigation",</p>
Michael Walpole	<p>23/6/10 Institute of Chartered Accountants of Australia, Discussant <i>Australia's Future Tax System: The Prospects after Henry'</i></p>
Gordon Mackenzie	<p>17th Colloquium of Superannuation Researchers, "Reporting investment returns after tax"</p> <p>7/05/2010 ICAA Business Forum 2010, "Not your typical SMSF borrowing and estate planning"</p> <p>11/05/2010 ICAA, Panel Member – Federal Budget breakfast tax update and panel discussion</p> <p>18/05/2010 Institute of Chartered Accountants, Sydney, "Recent Developments in taxation of SMSFs"</p> <p>ICAA, Tax Module 2010</p>
Binh Tran-Nam	<p>16/09/10 Australian Treasury Seminar, "Is there an optimal level of tax complexity?"</p>

Neil Warren	<p>2/02/ 2010 Macquarie Bank, "Reforming resource taxation: Options and Strategies for Australia"</p> <p>03/05/2010, Citibank Corporate Luncheon, "Henry and what it means for Business"</p> <p>19/10/2010, Commonwealth Grants Commission, Canberra, "CGC Grants Modelling Framework and its interaction with State Tax Reform Proposals in Henry",</p>
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20. Court and Government Committees

Jenny Buchan Member, Franchising Consultative Committee, Australian Competition and Consumer Commission

Michael Walpole Member, Committee 3, Tax Practitioners Board advising on educational qualifications

21. Media (television, radio, newspapers)

Our staff members and students are regularly asked to appear as tax experts in a variety of forums. The full list of media citations of our staff in 2010 is provided in Appendix 3 and is a further testimony of its reputation as the leading tax and business school in Australia.

22. Appendix 1 – Academic Staff and Research Interests

Staff Member	Position	Areas of interest
Kathrin Bain	Associate Lecturer	<ul style="list-style-type: none"> • International taxation, • Double tax agreements, • Taxation of intellectual property
Dale Boccabella	Associate Professor	<ul style="list-style-type: none"> • Aggressive tax planning • Anomalies within the current tax structure • Structural aspects of Australia's tax regime
Dr Jenny Buchan	Senior Lecturer	<ul style="list-style-type: none"> • Evidence based law and policy • Franchising law and policy • Insolvency as it affects franchise networks • Property law • Stakeholder participation in regulatory reform
Bill Butcher	Senior Lecturer and Associate Head of School (Education)	<ul style="list-style-type: none"> • International sales contracts • International trade finance • Environmental taxation • World trade organisation constraints on domestic legislation
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"> • Anti-avoidance • Corporate finance • Entity taxation
Leela Cejnar	Lecturer	<ul style="list-style-type: none"> • Banking law • Competition and consumer law • Corporations law • International trade law

Staff Member	Position	Areas of interest
Kalmen Datt	Senior Lecturer	<ul style="list-style-type: none"> • CGT • Corporations law • GST • Directors and their obligations in a tax context • Tax Administration • Tax litigation
Robert Deutsch	KPMG Professor	<ul style="list-style-type: none"> • CGT • GST • International taxation • Superannuation
Dr Chris Evans	Professor	<ul style="list-style-type: none"> • Capital and wealth taxation • International tax • Personal and business tax reform • Tax accounting • Tax and small business issues • Tax avoidance and evasion • Tax policy and administration issues that surround compliance and compliance costs
Helen Hodgson	Senior Lecturer	<ul style="list-style-type: none"> • Family and tax policy • State taxes • Tax administration • Taxation of trusts
Bruce Gordon	Lecturer	<ul style="list-style-type: none"> • Copyright • Consumer protection • Contract formation on the internet • Insolvency and voluntary administration • Patents

Staff Member	Position	Areas of interest
Anil Hargovan	Associate Professor	<ul style="list-style-type: none"> • Corporate governance (Directors duties) • Corporate personality (corporate veil issues) • Insolvency (creditors and shareholders rights) • Shareholders remedies
Anna Huggins	Associate Lecturer	<ul style="list-style-type: none"> • Legal education
Mary Ip	Associate Lecturer	<ul style="list-style-type: none"> • Chinese commercial law
Gordon Mackenzie	Senior Lecturer	<ul style="list-style-type: none"> • Corporate finance tax • Fund management taxation • Superannuation
Fiona Martin	Senior Lecturer	<ul style="list-style-type: none"> • Legal education • Taxation of charities and not-for-profits • Taxation and human rights • Taxation of property
Dr Margaret McKerchar	Professor	<ul style="list-style-type: none"> • Compliance behaviour • Environmental taxation • Tax administration • Tax and small business • Tax history • Tax policy • Tax reform
Michael Peters	Lecturer	<ul style="list-style-type: none"> • Banking and finance law • Competition law • Corporate governance • Finance law • Tourism law
Nolan Sharkey	Senior Lecturer	<ul style="list-style-type: none"> • International tax • Social institutions and taxation/cultural perspectives on tax • Taxation in China

Staff Member	Position	Areas of interest
John Taylor	Professor and Head of School	<ul style="list-style-type: none"> • Capital gains tax • Corporate-shareholder taxation • Cross border aspects of corporate-shareholder taxation • Double tax treaties • Taxation of income flowing through non corporate intermediate entities
Dr Binh Tran-Nam	Associate Professor	<ul style="list-style-type: none"> • Development economics • International Trade • Public finance • Tax compliance costs
Dr Michael Walpole	Professor and Associate Head of School (Research & Development)	<ul style="list-style-type: none"> • GST • International tax • Stamp duty • Tax administration • Taxation compliance costs • Taxation of goodwill • Taxation of intangible Property • Taxation of trusts
Dr Neil Warren	Professor	<ul style="list-style-type: none"> • Intergovernmental fiscal arrangements (including fiscal federalism and grant allocation) • Public sector economics (with a particular focus on tax and welfare policy and tax incidence)
Frank Zumbo	Associate Professor	<ul style="list-style-type: none"> • Business ethics • Competition law • Fair Trading law • Franchising regulation • Retail tenancy law • Unconscionable conduct • Utilities regulation

23. Appendix 2 - Editorial Board and Contents of Vol. 8 *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

Adrian Sawyer

Financial Institutions' Tax Disclosures and Discourse: Analysing Recent Australasian Evidence.
pp 6-31

Natrah Saad

Fairness Perceptions and Compliance Behaviour: The Case of Salaried Taxpayers in Malaysia
after Implementation of the Self-Assessment System
pp 32-63

Mark Keating

GST Tax Avoidance: A New Zealand Perspective on the Application of Div 165
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Issue 2

Murray Roach

Combating the Phoenix Phenomenon: An Analysis of International Approaches
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Jonathan Forman

Using Refundable Tax Offsets to Help Low-income Taxpayers: What Do We Know, and What
Can we Learn from Other Countries?
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Rodney Fisher and Cynthia Coleman

The Hardship Discretion – Building Bridges with the Community
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Future Global Challenges to Achieve Fairness in Environmental Taxation: Moving Beyond the
Dimensions of Horizontal and Vertical Equity
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Xu Yan and Andrew Halkyard

The Impact of the Global Financial Crisis on Broadly Based Indirect Taxation: A Chinese Case
Study
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Neil Warren

Tax Devolution and Intergovernmental Transfer Policy Options in a Budgetary Crisis: UK Lessons
from Australia
pp 215 - 255

24. Appendix 3 - Media Citations 2010

'Regionals face bigger expense – NBN Business Case', *The Australian*, 21 December 2010, at 4 (Frank Zumbo)

'Reform could result in `huge cost savings"', *The Australian*, 15 December 2010, at 23 (Frank Zumbo)

'PM retreats on reform: Hilmer – Competition Doyen Lashes NBN', *The Australian*, 7 December 2010, at 1 (Frank Zumbo)

'Treasurer has stick to keep states in line', *The Australian*, 23 December 2010, at 4 (Neil Warren)

CPE TV Cooper's Problems in Practice, 26 November 2010 (Michael Walpole)

'Labour MPs stack NBN Group', *The Australian*, 26 November 2010, at 1 (Frank Zumbo)

'Swan blamed for less banking competition', *The Australian*, 11 November 2010, at 6 (Frank Zumbo)

CPE TV Cooper's Problems in Practice, 29 October 2010 (Gordon Mackenzie)

ABC National Radio: The Law Report, 19 October 2010 (Vince Mangioni, UNSW PhD student and Senior Lecturer, School of the Built Environment, UTS)

'Cuts spark fears for food security', *The Australian*, 11 October 2010, at 5 (Frank Zumbo)

'Minister triggers split with price claims', *The Australian*, 11 October 2010, at 5 (Frank Zumbo)

'No minister is 'a slap in the face' ', *The Australian*, 14 September 2010, at 5 (Frank Zumbo)

CPE TV Cooper's Problems in Practice, 30 August 2010 (Michael Walpole)

CPE TV Cooper's Problems in Practice, 20 August 2010 (Helen Hodgson)

'Clarity before cash – Election 2010', *The Australian*, 18 August 2010, at 27 (Margaret McKerchar)

'Unleash watchdog and let it growl', *The Australian*, 4 August 2010, at 34 (Frank Zumbo)

'Small benefit for small businesses – company tax cuts – Election 2010', *The Australian*, 30 July 2010, at 6 (Neil Warren)

'Yet another review of competition law', *The Australian*, 21 July 2010, at 44 (Frank Zumbo)

'Libs to outline Henry tax vision – Election 2010', *The Australian*, 20 July 2010, at 6 (Neil Warren)

ABC National Radio, Franchising, July 2010 (Jenny Buchan)

CPE TV Cooper's Problems in Practice, 25 June 2010 (Gordon Mackenzie)

CPE TV Cooper's Problems in Practice, 28 May 2010 (Chris Evans)

'Measuring up the latest take on tax', *The Australian*, 19 May 2010, at 27 (Margaret McKerchar)

'Vital Pieces of Reform are Missing from Package', *The Australian*, 5 May 2010, at 16 (Neil Warren)

'Academic attacks reform – Health reform', *The Australian*, 21 April 2010, at 4 (Neil Warren)

CPE TV Cooper's Problems in Practice, 26 March 2010 (Helen Hodgson)

'Henry Reforms could facilitate a return to the rationalist path', *The Australian*, 13 March 2010, at 11 (Neil Warren)

'Parental levy hits top-five tax rank', *The Australian*, 10 March 2010, at 4 (Neil Warren)

'Schemes reward store, not buyer: Choice', *The Australian*, 1 February 2010, at 2 (Frank Zumbo)

'Rearmed watchdog faces its greatest challenge', *The Australian*, 30 January 2010, at 25 (Michael Peters)

'Crisis control: how super could revitalise roads, rail and ports', *Australian Financial Review*, 16-17 January 2010 at 63 (Gordon Mackenzie)

'Super idea for funding big projects', *Australian Financial Review*, 4 January 2010 at 47 (Gordon Mackenzie).