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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.

Professor John Taylor
Head of School
Email: c.taylor@unsw.edu.au

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

<table>
<thead>
<tr>
<th></th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>HERDC Points</td>
<td>HERDC Points</td>
<td>HERDC Points</td>
</tr>
<tr>
<td>A1 Book - Scholarly Research</td>
<td>8.3333</td>
<td>10.0000</td>
<td>5.0000</td>
</tr>
<tr>
<td>B1 Chapter - Scholarly Research</td>
<td>13.2500</td>
<td>8.2500</td>
<td>10.1111</td>
</tr>
<tr>
<td>C1 Journal - Refereed &amp; Scholarly Article</td>
<td>42.1667</td>
<td>24.7500</td>
<td>27.6667</td>
</tr>
<tr>
<td>E1 Conference - Full Paper Refereed</td>
<td>5.8333</td>
<td>3.6667</td>
<td>3.0000</td>
</tr>
<tr>
<td><strong>Total number of HERDC Points</strong></td>
<td><strong>69.5833</strong></td>
<td><strong>46.6667</strong></td>
<td><strong>45.7778</strong></td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Number of non-HERDC publications for 2010</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>A2/A3 (Books - other/edited)</td>
<td>5.43</td>
</tr>
<tr>
<td>A4 (books - revision/new edition)</td>
<td>0</td>
</tr>
<tr>
<td>B2 (Book chapters)</td>
<td>1</td>
</tr>
<tr>
<td>C2/C3 (Non-refereed journal articles)</td>
<td>9</td>
</tr>
<tr>
<td>C4 (Notes/Reviews)</td>
<td>8</td>
</tr>
<tr>
<td>E2/E3 (Non-refereed conference papers)</td>
<td>35.5</td>
</tr>
<tr>
<td>T (PhD theses)</td>
<td>1</td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>Name</th>
<th>Membership</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kathrin Bain</td>
<td>Member, Australasian Tax Teachers Association</td>
</tr>
<tr>
<td>Dale Boccabella</td>
<td>Fellow, Taxation Institute of Australia</td>
</tr>
<tr>
<td></td>
<td>Member, Australasian Tax Teachers Association</td>
</tr>
<tr>
<td></td>
<td>Member, Australasian Law Teachers Association</td>
</tr>
<tr>
<td>Dr Jenny Buchan</td>
<td>Member, Franchising Consultative Committee, Australian Competition</td>
</tr>
<tr>
<td></td>
<td>and Consumer Commission</td>
</tr>
<tr>
<td></td>
<td>Member, Law Society of New South Wales</td>
</tr>
<tr>
<td></td>
<td>Member, Insolvency Practitioners Association</td>
</tr>
<tr>
<td></td>
<td>Member, International Society of Franchising</td>
</tr>
<tr>
<td></td>
<td>Member, Australasian Law Teachers Association</td>
</tr>
<tr>
<td>Bill Butcher</td>
<td>Member, International Steering Committee, Annual Global Conference</td>
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<tr>
<td></td>
<td>on Environmental Taxation</td>
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<tr>
<td></td>
<td>Member, Australasian Tax Teachers Association</td>
</tr>
<tr>
<td></td>
<td>Member, Australasian Law Teachers Association</td>
</tr>
<tr>
<td></td>
<td>Member, Australian and Chinese Cultural Council</td>
</tr>
<tr>
<td>Shirley Carlon</td>
<td>Member, Institute of Chartered Accountants in Australia</td>
</tr>
<tr>
<td></td>
<td>Member, Australasian Tax Teachers Association</td>
</tr>
<tr>
<td></td>
<td>Member, Accounting &amp; Finance Association of Australia and New Zealand</td>
</tr>
<tr>
<td>Maurice Cashmere</td>
<td>Member, Law Society of New South Wales</td>
</tr>
<tr>
<td></td>
<td>Member, Australasian Tax Teachers Association</td>
</tr>
<tr>
<td>Leela Cejnar</td>
<td>Member, Law Society of New South Wales</td>
</tr>
<tr>
<td></td>
<td>Member, Australian Corporate Lawyers Association</td>
</tr>
<tr>
<td></td>
<td>Member, Australasian Law Teachers Association</td>
</tr>
<tr>
<td></td>
<td>Member, American Bar Association (ABA)</td>
</tr>
<tr>
<td></td>
<td>Member, Antitrust Committee, ABA Section of International Law</td>
</tr>
<tr>
<td>Name</td>
<td>Professional and Academic Affiliations</td>
</tr>
<tr>
<td>--------------------</td>
<td>--------------------------------------------------------------------------------------------------------</td>
</tr>
</tbody>
</table>
| Kalmen Datt        | Fellow, Taxation Institute of Australia  
Member, Australasian Law Teachers Association  
Member, Australasian Tax Teachers Association  
Admitted as legal practitioner in New South Wales  
Admitted as Barrister & Solicitor (New Zealand)  
Admitted as Barrister of the Supreme Court of South Africa |
| Robert Deutsch     | Solicitor, New South Wales  
External Member, ATO International Rulings Panel  
External Member, ATO Part IVA Rulings Panel  
External Member, ATO Public Rulings Panel  
Fellow, Taxation Institute  
Member, Australasian Tax Teachers Association |
| Dr Chris Evans     | Fellow, CPA Australia  
Fellow, Taxation Institute of Australia  
Member, Institute of Chartered Accountants in Australia  
Member, Australasian Tax Teachers Association  
Member, Australian Tax Research Foundation  
Member, National Education Board, Institute of Chartered Accountants in Australia  
Chairman, Tax Module Advisory Committee, Institute of Chartered Accountants in Australia  
Associate, UK Chartered Institute of Tax  
Member, Institute of Fiscal Studies, UK  
Member, Taxation Research Network, UK  
Member, HMRC Comparative Tax Administration Panel  
Chairman, Australasian Branch of the Chartered Institute of Taxation, UK  
Member, Adjudication Panel for IFA Graham Hill Research Prize  
International Research Fellow, Institute for Fiscal Studies, UK  
International Research Fellow, Oxford University (Centre for Business Taxation) 2006 onwards  
Senior Fellow, Taxation Law and Policy Research Institute, Monash University 2008 onwards  
Visiting Professor, Department of Accounting and Finance, University of Canterbury, Christchurch |
<p>| Bruce Gordon       | Member, Australasian Law Teachers Association                                                          |</p>
<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anil Hargovan</td>
<td>Treasurer, Corporate Law Teachers Association</td>
</tr>
<tr>
<td></td>
<td>Member, Convener of Company Law Interest Group, Australasian Law Teachers Association</td>
</tr>
<tr>
<td></td>
<td>Member, Corporate Governance Subject Advisory Committee</td>
</tr>
<tr>
<td></td>
<td>Chartered Secretaries Australia</td>
</tr>
<tr>
<td>Helen Hodgson</td>
<td>Fellow, CPA Australia</td>
</tr>
<tr>
<td></td>
<td>Member, Law Council of Australia (Business Law Section)</td>
</tr>
<tr>
<td></td>
<td>Fellow, Taxation Institute of Australia</td>
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<tr>
<td></td>
<td>Member, Australasian Tax Teachers Association</td>
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<tr>
<td></td>
<td>Registered Tax Agent</td>
</tr>
<tr>
<td></td>
<td>Technical Advisor to the Uniting Church Social Justice Committee in</td>
</tr>
<tr>
<td></td>
<td>relation to their submission to Australia's Future Tax System review</td>
</tr>
<tr>
<td>Anna Huggins</td>
<td>Member, Australasian Law Teachers Association</td>
</tr>
<tr>
<td>Mary Ip</td>
<td>Member, China Working Group of the International Legal Services Advisory Council, Federal Attorney General’s Department</td>
</tr>
<tr>
<td></td>
<td>Inaugural and Committee Member, China Focus Group, Law Council of Australia</td>
</tr>
<tr>
<td></td>
<td>Committee Member, International Legal Issues Focus Group, Law Council of Australia</td>
</tr>
<tr>
<td></td>
<td>Member, China Law Network, Melbourne Law Faculty</td>
</tr>
<tr>
<td></td>
<td>Member, China Studies Centre, University of Sydney</td>
</tr>
<tr>
<td></td>
<td>Member, Australasian Law Teachers Association</td>
</tr>
<tr>
<td>Gordon Mackenzie</td>
<td>Member, Law Society of New South Wales</td>
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<tr>
<td></td>
<td>Fellow, Taxation Institute of Australia</td>
</tr>
<tr>
<td></td>
<td>Member, Australasian Tax Teachers Association</td>
</tr>
<tr>
<td></td>
<td>Member, Steering Committee of Centre for Pensions and Superannuation</td>
</tr>
<tr>
<td></td>
<td>Fellow, Financial Services Institute of Australasia</td>
</tr>
<tr>
<td></td>
<td>Academic Member, Tax Technical Committee, Institute of Chartered Accountants of Australia</td>
</tr>
<tr>
<td></td>
<td>Member, Judging Panel for Investment and Financial Services Association (IFSA)-Deloitte Future Leaders Award Program</td>
</tr>
<tr>
<td></td>
<td>Member, Editorial panel for Australian Superannuation Law Bulletin,</td>
</tr>
<tr>
<td></td>
<td>LexisNexis Ltd</td>
</tr>
<tr>
<td>Name</td>
<td>Position and Associations</td>
</tr>
<tr>
<td>-----------------------</td>
<td>-----------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Fiona Martin</td>
<td>Fellow, Taxation Institute of Australia&lt;br&gt;Solicitor Supreme Court of New South Wales, High Court of Australia&lt;br&gt;Member, Tax Research Network UK&lt;br&gt;Member, Australasian Tax Teachers Association&lt;br&gt;Member, Australasian Law Teachers Association</td>
</tr>
<tr>
<td>Dr Margaret McKerchar</td>
<td>Fellow, CPA Australia&lt;br&gt;NSW Divisional Councillor, CPA Australia&lt;br&gt;Member, Professional Qualifications Advisory Committee, CPA Australia&lt;br&gt;Adjunct Professor, University of South Australia&lt;br&gt;Fellow, Taxation Institute of Australia&lt;br&gt;Member, Australasian Tax Teachers Association&lt;br&gt;Member, Taxation Research Network UK&lt;br&gt;Australian Research Council: Reviewer of International Standing&lt;br&gt;ERA Peer Reviewer&lt;br&gt;Visiting Professor, Universiti Tecknologi MARA (UiTM) Malaysia 2009-2010&lt;br&gt;Registered Tax Agent</td>
</tr>
<tr>
<td>Michael Peters</td>
<td>Solicitor &amp; Barrister Supreme Court of New South Wales, High Court of Australia&lt;br&gt;Member, Australasian Mutuals Institute&lt;br&gt;Member, Law Society of New South Wales&lt;br&gt;Member, International Bar Association&lt;br&gt;Member, Economics and Business Educators Association&lt;br&gt;Member, Australasian Law Teachers Association&lt;br&gt;Member, LAWASIA Association&lt;br&gt;Member, Commonwealth Legal Education Association.&lt;br&gt;Member, Convocation University of London</td>
</tr>
<tr>
<td>Nolan Sharkey</td>
<td>Member, Institute of Chartered Accountants in Australia (ICAA)&lt;br&gt;Registered Tax Agent&lt;br&gt;Member, Chinese Studies Association of Australia&lt;br&gt;Member, Oriental Society of Australia&lt;br&gt;Member, ARC Asia Pacific Futures Research Network</td>
</tr>
<tr>
<td>John Taylor</td>
<td>Member, Australasian Tax Teachers Association&lt;br&gt;Member, Australasian Law Teachers Association&lt;br&gt;Member, International Fiscal Association&lt;br&gt;Member, Taxation Research Network, UK</td>
</tr>
</tbody>
</table>
### 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)

<table>
<thead>
<tr>
<th>Candidate</th>
<th>Thesis topic</th>
<th>Supervisor(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Giovanni Bevacqua²</td>
<td>Legal remedies for administrative errors in tax</td>
<td>Michael Walpole and Prue Vines</td>
</tr>
<tr>
<td>Kalmen Datt (Atax staff)</td>
<td>The regulation of directors in relation to tax: Is this legislative overkill?</td>
<td>Michael Walpole and Mark Burton</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>Evgeny Guglyuvatyy³</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>Gaurav Gupta</td>
<td>The development of concessional tax policy in the light of the OECD harmful tax practices initiative</td>
<td>Michael Walpole and Robert Deutsch</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>Sally Joseph</td>
<td>Tax and sustainability</td>
<td>Binh Tran-Nam and Lisa Marriott</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>
</tbody>
</table>

² Graduated 2010.
³ Graduated 2011.
<table>
<thead>
<tr>
<th>Candidate</th>
<th>Thesis topic</th>
<th>Supervisor(s)</th>
</tr>
</thead>
<tbody>
<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 Sean Brennan</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 – followed by Nolan Sharkey and Binh Tran-Nam</td>
</tr>
<tr>
<td>Victoria Roberts</td>
<td>Reforming R&amp;D tax concessions and their impact on 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>
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<tr>
<td>Bruce Rowntree</td>
<td>The effective use of offshore financial centres by Australian residents</td>
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</tr>
<tr>
<td>Nolan Sharkey (Atax staff)</td>
<td>Developing culturally neutral tax regimes: a case study of businesses in China</td>
<td>Neil Warren and Hans Hendrischke</td>
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<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>

4 Graduated 2010
## PhD in Business Law and Taxation (with BL&T)

<table>
<thead>
<tr>
<th><strong>Candidate</strong></th>
<th><strong>Thesis topic</strong></th>
<th><strong>Supervisor(s)</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Mahmoud Abdellatif</td>
<td>The appropriate tax treatment of intellectual property rights in developing countries</td>
<td>John Taylor and Binh Tran-Nam</td>
</tr>
<tr>
<td>Anthony Hunter</td>
<td>Taxation of Trusts</td>
<td>Dale Boccabella and Michael Walpole (Co supervisor)</td>
</tr>
<tr>
<td>Nicolette Kostdesevres</td>
<td>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</td>
<td>Michael Aitken and Bill Butcher</td>
</tr>
<tr>
<td>Najeeb Memon</td>
<td>Analysis of presumptive income tax for small economies: the case of Pakistan</td>
<td>John Taylor and Dale Boccabella</td>
</tr>
<tr>
<td>Yeni Mulyani</td>
<td>Factors influencing transfer pricing compliance: an Indonesian perspective</td>
<td>John Taylor and Dr Elizabeth Maitland</td>
</tr>
<tr>
<td>Binh Nguyen Ba</td>
<td>Intellectual property law and comparative law</td>
<td>Andrew Terry</td>
</tr>
<tr>
<td>Pornchai Wisuttisak</td>
<td>Competition law and the development and regulation of the Thai Electricity Sector</td>
<td>Frank Zumbo and May Fong Cheong</td>
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<tr>
<td>Shine Shang-Hong Wong</td>
<td>Risk managing the interaction between Australian insolvency law and the UNCITRAL model law</td>
<td>Anil Hargovan and Bill Butcher (Co supervisor)</td>
</tr>
<tr>
<td>Zhang Yun</td>
<td>The Information Imbalance in the Franchising Relationship: A Best Practice Model for Prior Disclosure and Evaluation of China's Regulatory Regime</td>
<td>Andrew Terry</td>
</tr>
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</table>
### 12. MTax (Research) (with Atax)

<table>
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<tbody>
<tr>
<td>Kathrin Bain</td>
<td>Double tax treaties in developing countries: rhetoric vs reality</td>
<td>Robert Deutsch and Nolan Sharkey</td>
</tr>
<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>John Minas</td>
<td>The operation and implications of the capital gains tax discount</td>
<td>Chris Evans and Dale Boccabella</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>

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

<table>
<thead>
<tr>
<th>Candidate</th>
<th>Thesis topic</th>
<th>Supervisor(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joseph Luke Huan</td>
<td>Vicarious liability in the Franchisor/Franchisee Relationship: a study of the US and Australian Position</td>
<td>Andrew Terry and Bill Butcher (Co supervisor)</td>
</tr>
</tbody>
</table>
13. Postgraduate Research Degree Supervision

Dale Boccabella
PhD: Anthony Hunter ‘Taxation of Trusts’
PhD: Najeeb Memon ‘Analysis of presumptive income tax for small economies: the case of Pakistan’

Bill Butcher
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’
PhD: Shine Wong ‘Risk managing the interaction between Australian insolvency law and the UNCITRAL model law’

Kalmen Datt
MTax (Research): David Bowler, ‘Tax Penalty Practices’

Robert Deutsch
MTax (Research): Kathrin Bain, ‘Double tax treaties in developing countries: rhetoric vs reality’
PhD: Bruce Rowntree ‘The effective use of offshore financial centres by Australian residents’
PhD: Gaurav Gupta ‘The development of concessional tax policy in the light of the OECD harmful tax practices initiative’

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’

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 harmonize 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 tax 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’


**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: Suek 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


Michael Walpole

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


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
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  
24th 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

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

Books - Scholarly Research

Books - Other Research


**Books Edited**


**Chapter - Scholarly Research**


**Chapter - Other Research**


**Encyclopaedia Entries**


**Journal - Refereed & Scholarly Article**


Journal - Non Refereed Article


Journal - Letter or Note


Other

Conference - Full Paper Refereed


Conference - Full Paper, Not Refereed


Conference - Presentation, not Published


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


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

Chapter - Scholarly Research


Books – Other Research

Journal - Refereed & Scholarly Article


Journal - Non Refereed Article


Other

Conference - Full Paper Refereed


Conference - Full Paper, Not Refereed


**Conference - Presentation, not Published**


**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

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

<table>
<thead>
<tr>
<th>Event Description</th>
<th>Academics Involved as Organisers</th>
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<tbody>
<tr>
<td>Tax Compliance Workshop (7 April 2010)</td>
<td>Chris Evans and Binh Tran-Nam</td>
</tr>
<tr>
<td>• Nina Olsen (National Taxpayer Advocate, IRS, USA), The causes of non-compliance</td>
<td></td>
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<tr>
<td>• Andre Lareau (Law School, Laval University, Canada), Canada’s tool box for dealing with tax compliance: What went wrong?</td>
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<tr>
<td>• John Hasseldine (School of Business, University of Nottingham, UK), The role of tax practitioners</td>
<td></td>
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<tr>
<td>• Richard Highfield (Centre for Tax Policy and</td>
<td></td>
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</table>
### Academics Involved as Organisers

<table>
<thead>
<tr>
<th>Title</th>
<th>Presenter</th>
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<tbody>
<tr>
<td>Administration, OECD, Paris), The OECD and tax administration</td>
<td>Binh Tran-Nam</td>
</tr>
<tr>
<td>• Adrian Sawyer (College of Business and Economics, University of Canterbury, NZ), Can simplifying tax legislation through drafting assist with improving tax compliance?</td>
<td></td>
</tr>
<tr>
<td>Use of Green Taxation to Manage Environmental Sustainability (15 April 2010)</td>
<td>Binh Tran-Nam</td>
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<tr>
<td>• Jeyapalan Kasipillai (School of Business, Monash University, Sunway Campus, Malaysia)</td>
<td></td>
</tr>
<tr>
<td>Tax Knowledge, Tax Agents and Compliance Models (22 July 2010)</td>
<td>Binh Tran-Nam</td>
</tr>
<tr>
<td>• John Hasseldine (School of Business, University of Nottingham)</td>
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</tr>
<tr>
<td>A Review of Land Tax in Highly Urbanised Locations (26 August 2010)</td>
<td>Binh Tran-Nam</td>
</tr>
<tr>
<td>• Vince Mangioni (School of the Built Environment, UTS)</td>
<td></td>
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<tr>
<td>Reducing Administrative Compliance Costs of Companies by Using Management Accounting Expertise in Legislation (9 September 2010)</td>
<td>Binh Tran-Nam</td>
</tr>
<tr>
<td>• Lena Deuschinger (Hanns Seidel Foundation and Technische Universität München),</td>
<td></td>
</tr>
<tr>
<td>Adapting to Tax Complexity (21 October 2010)</td>
<td>Binh Tran-Nam</td>
</tr>
<tr>
<td>• Ben Alarie (Faculty of Law, University of Toronto)</td>
<td></td>
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<tr>
<td>Documentation and Record Keeping: Challenges Faced by Business Taxpayers and Tax Officers (11 November 2010)</td>
<td>Binh Tran-Nam</td>
</tr>
<tr>
<td>• Ern Chen Loo (Faculty of Accountancy, University of Technology MARA),</td>
<td></td>
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</tbody>
</table>

### Business Law and Tax Research Seminar Series

<table>
<thead>
<tr>
<th>Title</th>
<th>Presenter</th>
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</thead>
<tbody>
<tr>
<td>Dr Alpana Roy (UTS): &quot;Intellectual Property Commercialisation: an Overview for Business Lawyers&quot; (15 July 2010).</td>
<td>Jenny Buchan</td>
</tr>
</tbody>
</table>
19. Presentations to Professional Bodies and Academic Departments

<table>
<thead>
<tr>
<th>Name</th>
<th>Date</th>
<th>Event and Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gordon Cooper</td>
<td>20/1/10</td>
<td>Australasian Tax Teachers’ Association 22nd Conference 2010 University of New South Wales Sydney “Emu Swarming: A Modern Fable”</td>
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<tr>
<td></td>
<td>17/2/10</td>
<td>Self Managed Super Fund Professionals’ Association of Australia 6th National Convention Melbourne “Capital Gains Tax and Estate Planning”</td>
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<tr>
<td></td>
<td>12/5/10</td>
<td>Institute of Chartered Accountants in Australia Monthly Tax Update Series Sydney “2010 Budget”</td>
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<td></td>
<td>13/5/10</td>
<td>CPA Australia and Institute of Chartered Accountants in Australia Newcastle “2010 Budget”</td>
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<tr>
<td></td>
<td>16/8/10</td>
<td>The Ratcliffe Society Annual Dinner Sydney “Emu Swarming: A Modern Fable”</td>
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<tr>
<td></td>
<td>23/9/10</td>
<td>Institute of Chartered Accountants in Australia National SMSF Conference 2010 Sydney “Tax Issues for SMSFs”</td>
</tr>
<tr>
<td></td>
<td>5/10/10</td>
<td>CPA Australia Newcastle Discussion Group Hamilton “Capital Gains Tax and Estate Planning”</td>
</tr>
<tr>
<td>Kalmen Datt</td>
<td>16/03/10</td>
<td>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”</td>
</tr>
<tr>
<td>Michael Walpole</td>
<td>23/6/10</td>
<td>Institute of Chartered Accountants of Australia, Discussant Australia’s Future Tax System: The Prospects after Henry'</td>
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<tr>
<td>Gordon Mackenzie</td>
<td>17th Colloquium of Superannuation Researchers, “Reporting investment returns after tax”</td>
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<td></td>
<td>7/05/2010</td>
<td>ICAA Business Forum 2010, “Not your typical SMSF borrowing and estate planning”</td>
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<td></td>
<td>11/05/2010</td>
<td>ICAA, Panel Member – Federal Budget breakfast tax update and panel discussion</td>
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<td></td>
<td>18/05/2010</td>
<td>Institute of Chartered Accountants, Sydney, “Recent Developments in taxation of SMSFs”</td>
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<td></td>
<td>ICAA, Tax Module 2010</td>
</tr>
<tr>
<td>Binh Tran-Nam</td>
<td>16/09/10</td>
<td>Australian Treasury Seminar, “Is there an optimal level of tax complexity?”</td>
</tr>
<tr>
<td></td>
<td>03/05/2010, Citibank Corporate Luncheon, “Henry and what it means for Business”</td>
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</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Staff Member</th>
<th>Position</th>
<th>Areas of interest</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kathrin Bain</td>
<td>Associate Lecturer</td>
<td>• International taxation,</td>
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<td></td>
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<td>• Double tax agreements,</td>
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<td></td>
<td>• Taxation of intellectual property</td>
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<tr>
<td>Dale Boccabella</td>
<td>Associate Professor</td>
<td>• Aggressive tax planning</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Anomalies within the current tax structure</td>
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<tr>
<td></td>
<td></td>
<td>• Structural aspects of Australia’s tax regime</td>
</tr>
<tr>
<td>Dr Jenny Buchan</td>
<td>Senior Lecturer</td>
<td>• Evidence based law and policy</td>
</tr>
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<td>• Franchising law and policy</td>
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<td></td>
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<td>• Insolvency as it affects franchise networks</td>
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<td>• Property law</td>
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<td>• Stakeholder participation in regulatory reform</td>
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<tr>
<td>Bill Butcher</td>
<td>Senior Lecturer and</td>
<td>• International sales contracts</td>
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<td>Associate Head of School (Education)</td>
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<td>• World trade organisation constraints on domestic legislation</td>
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<td>Shirley Carlon</td>
<td>Senior Lecturer</td>
<td>• Agency theory and accounting policy choice</td>
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<td>Maurice Cashmere</td>
<td>Senior Lecturer</td>
<td>• Anti-avoidance</td>
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<td>Leela Cejnar</td>
<td>Lecturer</td>
<td>• Banking law</td>
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<td>• Competition and consumer law</td>
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<td>Staff Member</td>
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<td>Areas of interest</td>
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</table>
| Kalmen Datt        | Senior Lecturer     | • CGT  
• Corporations law  
• GST  
• Directors and their obligations in a tax context  
• Tax Administration  
• Tax litigation |
| Robert Deutsch     | KPMG Professor      | • CGT  
• GST  
• International taxation  
• Superannuation          |
| Dr Chris Evans     | Professor           | • 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     | • Family and tax policy  
• State taxes  
• Tax administration  
• Taxation of trusts |
| Bruce Gordon       | Lecturer            | • Copyright  
• Consumer protection  
• Contract formation on the internet  
• Insolvency and voluntary administration  
• Patents |
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<th>Staff Member</th>
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<th>Areas of interest</th>
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<tr>
<td>Anil Hargovan</td>
<td>Associate Professor</td>
<td>• Corporate governance (Directors duties)</td>
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<td>• Corporate personality (corporate veil issues)</td>
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<td>• Insolvency (creditors and shareholders rights)</td>
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<td>• Shareholders remedies</td>
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<tr>
<td>Anna Huggins</td>
<td>Associate Lecturer</td>
<td>• Legal education</td>
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<tr>
<td>Mary Ip</td>
<td>Associate Lecturer</td>
<td>• Chinese commercial law</td>
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<tr>
<td>Gordon Mackenzie</td>
<td>Senior Lecturer</td>
<td>• Corporate finance tax</td>
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<td>• Fund management taxation</td>
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<td>• Superannuation</td>
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<td>Fiona Martin</td>
<td>Senior Lecturer</td>
<td>• Legal education</td>
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<td>• Taxation of charities and not-for-profits</td>
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<td>Dr Margaret McKerchar</td>
<td>Professor</td>
<td>• Compliance behaviour</td>
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<td>Michael Peters</td>
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<td>Nolan Sharkey</td>
<td>Senior Lecturer</td>
<td>• International tax</td>
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<td>• Social institutions and taxation/cultural perspectives on tax</td>
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<td>• Taxation in China</td>
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<td>Staff Member</td>
<td>Position</td>
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| John Taylor       | Professor and Head of School                  | • 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                           | • Development economics  
                     |                                 | • International Trade  
                     |                                 | • Public finance  
                     |                                 | • Tax compliance costs  |
| Dr Michael Walpole | Professor and Associate Head of School (Research & Development)  | • GST  
                     |                                 | • International tax  
                     |                                 | • Stamp duty  
                     |                                 | • Tax administration  
                     |                                 | • Taxation compliance costs  
                     |                                 | • Taxation of goodwill  
                     |                                 | • Taxation of intangible Property  
                     |                                 | • Taxation of trusts  |
| Dr Neil Warren    | Professor                                     | • 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                           | • 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

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Tax Devolution and Intergovernmental Transfer Policy Options in a Budgetary Crisis: UK Lessons from Australia
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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, 26 November 2010 (Michael Walpole)

‘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)


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


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)


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)


‘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).