Taxation and Business Law
2011 Research Report

Prepared by:

Australian School of Taxation and Business Law
(incorporating Atax)

Australian School of Business
The University of New South Wales

Tel:  +61 2 9385 3292
Fax:  +61 2 9313 6658
Email:  edmond.wong@unsw.edu.au
Web:  http://www.asb.unsw.edu.au/tbl
Post:  School of Taxation and Business Law,
       Australian School of Business
       UNSW,
       Kensington, NSW, 2052
       Australia
TABLE OF CONTENTS

1. Preface ...................................................................................................................................... 4
2. Introduction .............................................................................................................................. 6
3. Australian School of Taxation and Business Law Research Goals ........................................ 6
4. Achieving the Research Mission ........................................................................................... 6
5. Our Research Profile .............................................................................................................. 7
6. Academic Staff and Research Interests ................................................................................. 9
7. Awards and Honours ............................................................................................................ 10
8. Membership of Professional and Government Bodies ............................................................. 11
9. Visiting Professorial Fellows and Emeriti Professor ............................................................... 16
10. Research Fellowship Program ............................................................................................. 16
11. PhD in Taxation/ PhD in Business Law and Taxation ............................................................ 18
12. MTax (Research) / MPhil (Business Law and Tax) ................................................................. 21
13. Postgraduate Research Degree Supervision ......................................................................... 22
14. Research Theses Marking ...................................................................................................... 26
15. Funded Research Projects ...................................................................................................... 27
    ARC Grants .......................................................................................................................... 27
    Faculty Research Grants ...................................................................................................... 27
    Other Research Grants ......................................................................................................... 27
16. Journal Affiliations ............................................................................................................... 28
    eJournal of Tax Research ....................................................................................................... 28
    Membership of Editorial Board of Journals ........................................................................... 28
    Refereeing of Journal Articles, Chapters and Conference Papers ......................................... 29
17. Publications .......................................................................................................................... 31
    PhD Thesis ............................................................................................................................ 31
    Book - Scholarly Research .................................................................................................... 31
    Book - Other Research .......................................................................................................... 32
    Book – Edited ......................................................................................................................... 32
    Book – Textbook .................................................................................................................... 32
    Chapter - Scholarly Research ............................................................................................... 32
    Chapter - Other Research ..................................................................................................... 33
    Chapter - Textbook ................................................................................................................ 33
<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Journal - Refereed &amp; Scholarly Article</td>
<td>34</td>
</tr>
<tr>
<td>Journal - Other Refereed Article</td>
<td>36</td>
</tr>
<tr>
<td>Journal - Non Refereed Article</td>
<td>37</td>
</tr>
<tr>
<td>Journal - Letter or Note</td>
<td>37</td>
</tr>
<tr>
<td>Conference - Full Paper Refereed</td>
<td>38</td>
</tr>
<tr>
<td>Conference - Full Paper, Not Refereed</td>
<td>38</td>
</tr>
<tr>
<td>Conference - Abstract Only</td>
<td>40</td>
</tr>
<tr>
<td>Conference - Presentation, not Published</td>
<td>40</td>
</tr>
<tr>
<td>Conference - Poster, not HERDC</td>
<td>41</td>
</tr>
<tr>
<td>Government Report</td>
<td>42</td>
</tr>
<tr>
<td>Working Paper</td>
<td>42</td>
</tr>
<tr>
<td>Thesis – The University of New South Wales</td>
<td>42</td>
</tr>
<tr>
<td>18. Seminars and Conferences</td>
<td>42</td>
</tr>
<tr>
<td>Conferences</td>
<td>43</td>
</tr>
<tr>
<td>Seminars</td>
<td>43</td>
</tr>
<tr>
<td>19. Presentations to Professional Bodies and Academic Departments</td>
<td>43</td>
</tr>
<tr>
<td>20. Court and Government Committees</td>
<td>45</td>
</tr>
<tr>
<td>21. Media (television, radio, newspapers)</td>
<td>45</td>
</tr>
<tr>
<td>22. Appendix 1 – Academic Staff and Research Interests</td>
<td>46</td>
</tr>
<tr>
<td>23. Appendix 2 - Editorial Board and Contents of Vol. 9 eJournal of Tax Research</td>
<td>51</td>
</tr>
<tr>
<td>Editorial Board</td>
<td>51</td>
</tr>
<tr>
<td>24. Appendix 3 - Media Citations 2011</td>
<td>53</td>
</tr>
</tbody>
</table>
1. Preface

2011 has been a significant year for the School of Taxation and Business Law. At the beginning of the year Atax joined with the School in the Australian School of Business (ASB) to form a new school, the School of Taxation and Business Law. The new school is located in ASB.

The School (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 attractive both to students undertaking higher degrees by research and to visiting research fellows.

The launch of the new school in 2011 featured our inaugural Thought Leadership Lecture by Professor Judith Freedman of The University of Oxford. Later in the year our second Thought Leadership Lecture was presented by Professor Bob Baxt. Our Thought Leadership series will focus on significant current issues in taxation and business law. We plan to hold two Thought Leadership lectures each year featuring presentations by experts who are opinion leaders on the topics.

Throughout 2011 the School continued to engage with the external tax and business community in numerous ways. These included: our very successful Annual GST Conference at Noosa; our State Funding Forum in Canberra; the participation by invitation of three School staff members at the Australian government’s tax forum; our membership of the Australian Competition and Consumer Commission’s Franchising Consultative Committee and Research Forum, our academic visitor and visiting fellow program; the involvement of School staff with the Oxford University Centre for Business Tax; our membership of the OECD’s International Network For Tax Research; and our membership of the Australian Treasury’s Tax System Design Advisory Panel.

This report details the research activities of the staff members and research students of the School during 2011. What is clear from this report is the continued breadth, depth and quality of the research output throughout 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 are 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 and legal issues.
This report clearly reflects our School’s reputation as an academic research institution of the highest standing and its success in making a significant ongoing contribution to the development of business law, tax policy, regulatory 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 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 taxation and business law. In Australia, it is also a leading academic institution in education and research in tax and business law, delivering its undergraduate and postgraduate education programs by face to face classes 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 academic staff members, 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 top performing 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 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 especially 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 our 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 our 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 ‘ATax Matters’ and the ‘Annual Research Report’; the active engagement in the Australasian Tax Teachers Association, the Corporate Law 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 2011 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 School is the merger of Atax and the School of Business Law & Taxation. 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 Business Law & Taxation has for some years been merged with Australian School of Business data there being no reason during this period 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 2009 and 2010 and they are set out in the
table below along with the 2011 research output of the merged School. 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>2009</th>
<th>2010</th>
<th>2011</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>10.0000</td>
<td>5.0000</td>
<td>5.0000</td>
</tr>
<tr>
<td>B1 Chapter - Scholarly Research</td>
<td>8.2500</td>
<td>10.1111</td>
<td>11.0000</td>
</tr>
<tr>
<td>C1 Journal - Refereed &amp; Scholarly Article</td>
<td>24.7500</td>
<td>27.6667</td>
<td>31.0000</td>
</tr>
<tr>
<td>E1 Conference - Full Paper Refereed</td>
<td>3.6667</td>
<td>3.0000</td>
<td>2.3333</td>
</tr>
</tbody>
</table>

| Total number of HERDC Points | 46.6667 | 45.7778 | 49.3333 |

Total number of unweighted HERDC Points per full-time equivalent staff of 25 for 2011 was 1.81.

¹ The data were obtained from The University of New South Wales’ Research Publications database which collects The University’s research publications data.
The Non-HERDC research outputs of the School for 2011 as set out in the table below.

<table>
<thead>
<tr>
<th>Category</th>
<th>Type</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>A2/A3</td>
<td>Book – other research/edited</td>
<td>3</td>
</tr>
<tr>
<td>A5</td>
<td>Book - textbook</td>
<td>3</td>
</tr>
<tr>
<td>B2</td>
<td>Chapter – other research</td>
<td>2</td>
</tr>
<tr>
<td>B5</td>
<td>Chapter – textbook</td>
<td>4</td>
</tr>
<tr>
<td>C2/C3</td>
<td>Journal – other refereed/non-refereed article</td>
<td>4</td>
</tr>
<tr>
<td>C4</td>
<td>Journal – letter or note</td>
<td>1</td>
</tr>
<tr>
<td>E2/E3</td>
<td>Conference - non-refereed/abstract</td>
<td>23</td>
</tr>
<tr>
<td>E5</td>
<td>Conference – presentation not published</td>
<td>12</td>
</tr>
<tr>
<td>E6</td>
<td>Conference – poster</td>
<td>1</td>
</tr>
<tr>
<td>R1</td>
<td>Government Report</td>
<td>2</td>
</tr>
<tr>
<td>R3</td>
<td>Working paper</td>
<td>1</td>
</tr>
<tr>
<td>T</td>
<td>PhD theses</td>
<td>8</td>
</tr>
</tbody>
</table>

**TOTAL number of non-HERDC publications for 2011** | 64

**TOTAL number of non-HERDC publication per full-time equivalent staff of 25 for 2011** | 2.56

### 6. Academic Staff and Research Interests

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

- Banking law
- Comparative taxation
- Competition law
- Consumer protection
- Corporations law
- Environmental taxation
- Franchising regulation
- Insolvency
- Intellectual property
- International business law
- International taxation
- Retail tenancy law
- Tax administration, compliance and compliance costs
- Tax and Business ethics
- Tax policy
- Tax technical analysis including: capital gains tax; entity taxation, superannuation and savings; tax accounting; company directors’ responsibilities; goods and services tax; and anti-avoidance
- Transfer policy

7. **Awards and Honours**

**Anil Hargovan**
International Association of Restructuring, Insolvency and Bankruptcy Professionals (INSOL International) has appointed Anil as INSOL International Scholar for the Asia Pacific Rim Region in 2011/2012.

**Margaret McKerchar**
Erskine Fellowship, University of Canterbury.

**Binh Tran-Nam**
Curtin University Visiting Research Fellowship.

**Michael Walpole and Yuri Grbich**
The Australasian Tax Teachers Association’s award of the Graham Hill medal in recognition of outstanding contribution to Australasian tax teaching and policy.
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 2011.

<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 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>Bill Butcher</td>
<td>Member, International Steering Committee, Annual Global Conference on Environmental Taxation</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></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>Dr 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>
</tbody>
</table>
| Kalmen Datt       | Fellow, Taxation Institute of Australia  
|                 | Member, Australasian Law Teachers Association  
|                 | Member, Australasian Tax Teachers Association  
|                 | Solicitor of the Supreme Court of New South Wales  
|                 | Barrister and Solicitor of the High Court of New Zealand  
|                 | Barrister of the Supreme Court of South Africa  |
| Robert Deutsch  | Member, Law Society of 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 for Fiscal Studies, UK  
|                 | Member, Taxation Research Network, UK  
|                 | Member, HMRC Comparative Tax Administration Panel  
|                 | Chairman, Asia-Pacific and Australasian Branches 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  
<p>|                 | Visiting Professor, Department of Accounting and Finance, University of Canterbury, Christchurch |</p>
<table>
<thead>
<tr>
<th>Name</th>
<th>Associations</th>
</tr>
</thead>
</table>
| Bruce Gordon  | Member, Australasian Law Teachers Association  
|               | Solicitor of the Supreme Court of New South Wales and High Court of Australia  
|               | Member, Committee for Creation of New International Standard for Product Recall ISO/PC 240, International Organization for Standardization |
| Anil Hargovan | President, Corporate Law Teachers Association  
|               | Member, Convener of Company Law Interest Group, Australasian Law Teachers Association  
|               | Member, Corporate Governance Subject Advisory Committee  
|               | Chartered Secretaries Australia  
|               | Admitted as Barrister of the Supreme Court of South Africa |
| Helen Hodgson | Fellow, CPA Australia  
|               | Member, Law Council of Australia (Business Law Section)  
|               | Fellow, Taxation Institute of Australia  
|               | Member, Australasian Tax Teachers Association  
|               | Registered Tax Agent  
|               | Member of the Uniting Church Social Justice Reference Committee |
| Anna Huggins  | Member, Australasian Law Teachers Association |
| Mary Ip       | Member, China Working Group of the International Legal Services Advisory Council, Federal Attorney General’s Department  
|               | Inaugural and Committee Member, China Focus Group, Law Council of Australia  
|               | Committee Member, International Legal Issues Focus Group, Law Council of Australia  
|               | Member, China Law Network, Melbourne Law Faculty  
|               | Member, China Studies Centre, University of Sydney (January to August 2011)  
|               | Member, Australasian Law Teachers Association |
| Gordon Mackenzie | Member, Law Society of New South Wales  
|                  | Fellow, Taxation Institute of Australia  
|                  | Member, Australasian Tax Teachers Association  
|                  | Member, Steering Committee of Centre for Pensions and Superannuation  
|                  | Fellow, Financial Services Institute of Australasia  
|                  | Academic Member, Tax Technical Committee, Institute of Chartered Accountants of Australia  
|                  | Member, Judging Panel for Investment and Financial Services Association (IFSA)-Deloitte Future Leaders Award Program  
|                  | Member, Editorial panel for *Australian Superannuation Law Bulletin*, LexisNexis Ltd |
| Fiona Martin     | Fellow, Taxation Institute of Australia  
|                  | Solicitor of the Supreme Court of New South Wales and High Court of Australia  
|                  | Member, Tax Research Network UK  
|                  | Member, Australasian Tax Teachers Association  
|                  | Member, Australasian Law Teachers Association |
| Dr Margaret McKerchar | Fellow, CPA Australia  
|                     | NSW Divisional Councillor, CPA Australia  
|                     | Member, Professional Qualifications Advisory Committee, CPA Australia  
|                     | Adjunct Professor, University of South Australia  
|                     | Fellow, Taxation Institute of Australia  
|                     | Member, Australasian Tax Teachers Association  
|                     | Member, Taxation Research Network UK  
|                     | Australian Research Council: Reviewer of International Standing  
|                     | ERA Peer Reviewer  
|                     | Visiting Professor, Universiti Tecknologi MARA (UiTM) Malaysia 2009-2010  
<p>|                     | Registered Tax Agent |</p>
<table>
<thead>
<tr>
<th>Name</th>
<th>Memberships and Roles</th>
</tr>
</thead>
</table>
| Michael Peters     | Solicitor and Barrister of the Supreme Court of New South Wales and High Court of Australia  
|                    | Member, Australasian Mutuas Institute                                                
|                    | Member, Law Society of New South Wales                                               
|                    | Member, International Bar Association                                                
|                    | Member, Economics and Business Educators Association                                 
|                    | Member, Australasian Law Teachers Association                                        
|                    | Member, LAWASIA Association                                                          
|                    | Member, Commonwealth Legal Education Association.                                     
|                    | Member, Convocation University of London                                             
|                    | Member, Copyright Agency Limited                                                     
|                    | Member, President's Arbitration Panel, Law Society of New South Wales                 
|                    | Member, Tourism Focus Group                                                          
| Dr Nolan Sharkey   | Member, Institute of Chartered Accountants in Australia (ICAA)                       
|                    | Registered Tax Agent                                                                  
|                    | China Associate, ITSAPT Association UK                                                
|                    | Member, International Tax Planners Association                                        
|                    | Member, Chinese Studies Association of Australia                                      
|                    | Member, Oriental Society of Australia                                                
|                    | Member, ARC Asia Pacific Futures Research Network                                     
| John Taylor        | Member, Australasian Tax Teachers Association                                        
|                    | Member, Australasian Law Teachers Association                                        
|                    | Member, International Fiscal Association                                              
|                    | Member, Society For Legal Scholars, UK                                                
|                    | Member, Taxation Research Network, UK                                                 
|                    | Solicitor of the Supreme Court of New South Wales                                     
| Dr Binh Tran-Nam   | Member, Australasian Tax Teachers Association                                        
<p>|                    | Member, Economic Society of Australia                                                |</p>
<table>
<thead>
<tr>
<th>Dr Michael Walpole</th>
<th>International Research Fellow, Oxford University (Centre for Business Taxation) 2009 onwards</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fellow, Taxation Institute of Australia</td>
</tr>
<tr>
<td></td>
<td>Member, NSW Education Committee, 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></td>
<td>Member, Society of Legal Scholars UK</td>
</tr>
<tr>
<td></td>
<td>Member, Taxation Research Network, UK</td>
</tr>
<tr>
<td></td>
<td>Member, Tax Specialist Accreditation Committee, Law Society of New South Wales</td>
</tr>
<tr>
<td></td>
<td>Adjunct Fellow, Taxation Law and Policy Research Institute Monash University</td>
</tr>
<tr>
<td>Dr Neil Warren</td>
<td>Tax Advisor, Business Coalition for Tax Reform</td>
</tr>
<tr>
<td></td>
<td>Australian Research Council: International Reviewer</td>
</tr>
<tr>
<td></td>
<td>Member, Economic Society of Australia</td>
</tr>
<tr>
<td>Frank Zumbo</td>
<td>Member, South Australian Government Steering Committee for the establishment of a Small Business Commissioner.</td>
</tr>
<tr>
<td></td>
<td>Member, Australasian Law Teachers Association</td>
</tr>
</tbody>
</table>

9. Visiting Professorial Fellows and Emeriti Professor

<table>
<thead>
<tr>
<th>Emeriti Professor</th>
<th>Professor Andrew Terry</th>
</tr>
</thead>
<tbody>
<tr>
<td>Visiting Professorial Fellows</td>
<td>Professor Richard Bird, Professor Gordon Cooper, Professor Judith Freedman, Professor Yuri Grbich, Professor Richard Highfield and Professor Robin Woellner</td>
</tr>
<tr>
<td>Senior Visiting Fellow</td>
<td>Professor Andrew Halkyard</td>
</tr>
</tbody>
</table>

10. Research Fellowship Program

While at the School, each Visiting Fellow presented research seminars (see details in the Seminar/Conference section) and collaborated with the School’s staff on a variety of research issues and publications.
The Research Fellows for 2011 were:

**Dr Jonathan Barry Forman**, Alfred P. Murrah Professor of Law College of Law, University of Oklahoma, USA

Dr Jon Forman is Alfred P. Murrah Professor of Law at the University of Oklahoma, where he teaches courses on tax and pension law. He is also a member of the board of trustees of the Oklahoma Public Employees Retirement System and recently served in Washington, D.C., as the Professor in Residence for the Internal Revenue Service Office of Chief Counsel for the 2009-2010 academic year. Jon is active in the American Bar Association, the Association of American Law Professors and the National Academy of Social Insurance. He has lectured around the world, testified before Congress, and served on numerous federal and state advisory committees. Jon has more than 250 publications including Making America Work (Urban Institute Press 2006). As Abe Greenbaum Fellow in 2011, Jon researched and presented several seminars on pension reform during his stay at the School in August 2011.

**Dr Michael Knoll**, Theodore Warner Professor Law School & The Wharton School, University of Pennsylvania, USA

Dr Michael Knoll is Theodore Warner Professor of Law in the University of Pennsylvania Law School and Professor of Real Estate in the Wharton School. He is also the Co Director of the Center for Tax Law and Policy at the University of Pennsylvania. He holds both a law degree and a PhD in Economics (from University of Chicago). Michael has been a visitor at the Professorial level at many eminent institutions including ESADE, Columbia, Virginia, Georgetown and Toronto. Earlier in his career he has been academic visitor at a senior level at Boston and New York. Michael has many respected academic publications in top US law and tax journals. As John Raneri Fellow in 2011, Michael researched and presented a seminar on international tax discrimination during his stay at the School in August-September 2011.

**Associate Professor David Salter**, Reader School of Law, University Warwick, UK

Associate Professor Salter is Reader in Law in the School of Law at Warwick University. He is a senior academic tax lawyer in the UK and is at an important School in the research and teaching of tax in England. David has written in high quality journals, including, for example, the British Tax Review and International and Comparative Law Quarterly, and presented at high quality conferences and other tax gatherings. During his stay as Research Fellow at the School from August to September 2011, David researched and presented a seminar on the drafting of the tax law in the UK and Australia and the implications of the drafting style used.
### 11. PhD in Taxation/ PhD in Business Law and Taxation

<table>
<thead>
<tr>
<th>Candidate</th>
<th>Thesis topic</th>
<th>Supervisor(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kalmen Datt (School 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>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 (School staff)</td>
<td>A Comparative Study of the Australian and UK Family Tax Transfer Systems from 1972 to 2007</td>
<td>Chris Evans and Bettina Cass</td>
</tr>
<tr>
<td>Anthony Hunter</td>
<td>Taxation of Trusts</td>
<td>Dale Boccabella and Michael Walpole (Co supervisor)</td>
</tr>
<tr>
<td>Sally Joseph</td>
<td>Tax and sustainability</td>
<td>Binh Tran-Nam and Lisa Marriott</td>
</tr>
<tr>
<td>Mahmoud Mohamed Abdellatif Khalil [Graduated in 2011]</td>
<td>The appropriate tax treatment of intellectual property rights in developing countries: reference to pharmaceutical industry in Egypt and India</td>
<td>Binh Tran-Nam and John Taylor</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>Nicolette Kost De Sevres</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>Candidate</td>
<td>Thesis topic</td>
<td>Supervisor(s)</td>
</tr>
<tr>
<td>-----------------------------------</td>
<td>--------------------------------------------------------------------------------------------------------</td>
<td>---------------------------------------------------</td>
</tr>
<tr>
<td>Catriona Lavermicocca</td>
<td>Tax risk management as a corporate governance issue in Australia and its impact on income tax compliance by large corporate taxpayers</td>
<td>Margaret McKerchar and Chris Evans</td>
</tr>
<tr>
<td>Vincent Mangioni</td>
<td>Codifying value in the assessment of land value taxation</td>
<td>Neil Warren and Margaret McKerchar</td>
</tr>
<tr>
<td>Muzainah Mansor</td>
<td>An analysis of the performance of the Malaysian indirect tax system</td>
<td>Binh Tran-Nam and Neil Warren</td>
</tr>
<tr>
<td>Fiona Martin (School Staff)</td>
<td>An analysis of the income tax implications of mining payments to traditional land owners and an evaluations of four proposals for reform</td>
<td>Michael Walpole and Sean Brennan</td>
</tr>
<tr>
<td>Enrico Mercuri</td>
<td>Tax havens and the challenge of sovereignty</td>
<td>Robert Deutsch and John Taylor</td>
</tr>
<tr>
<td>Dianne Miller [Converted to MPhil in 2011]</td>
<td>'Climate change taxation: will the introduction of the Australian Emissions Trading Scheme result in a need for substantive tax reform?'</td>
<td>Chris Evans (followed by Bill Butcher) 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>Binh Nguyen Ba</td>
<td>Intellectual property law and comparative law</td>
<td>Andrew Terry</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>
</tr>
<tr>
<td>Candidate</td>
<td>Thesis topic</td>
<td>Supervisor(s)</td>
</tr>
<tr>
<td>--------------------</td>
<td>--------------------------------------------------------------------------------------------------</td>
<td>--------------------------------------------</td>
</tr>
<tr>
<td>Bruce Rowntree</td>
<td>The effective use of offshore financial centres by Australian residents</td>
<td>Robert Deutsch and Nolan Sharkey</td>
</tr>
<tr>
<td>Jeffery Scott</td>
<td>Taxation of life insurance and superannuation</td>
<td>Gordon Mackenzie and Hazel Bateman</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>
</tr>
<tr>
<td>Shine Shang-Hong Wong</td>
<td>Assessing the effectiveness of phoenix laws using the DEFEAT test</td>
<td>Anil Hargovan and Bill Butcher (Co supervisor)</td>
</tr>
<tr>
<td>Suek Hua, Woung</td>
<td>The study of income tax morale in Malaysia</td>
<td>Chris Evans and Binh Tran Nam</td>
</tr>
<tr>
<td>Hanna Maria Zakowska</td>
<td>Standard business reporting and its implications on reporting burden</td>
<td>Binh Tran-Nam and Chris Evans</td>
</tr>
<tr>
<td>Zhang Zun</td>
<td>The Information Imbalance in the Franchising Relationship: A Best Practice Model for Disclosure and Evaluation of China's Regulatory Regime</td>
<td>Andrew Terry</td>
</tr>
</tbody>
</table>
# 12. MTax (Research) / MPhil (Business Law and Tax)

<table>
<thead>
<tr>
<th>Candidate</th>
<th>Thesis topic</th>
<th>Supervisor(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kathrin Bain*</td>
<td>The taxation of cross-border profits in ASEAN: a re-conceptualisation</td>
<td>Robert Deutsch and Nolan Sharkey</td>
</tr>
<tr>
<td>(School Staff)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sharyn Blake</td>
<td>GST and supplies of real property – do unintended consequences improve GST law?</td>
<td>Dale Boccabella and Kalmen Datt</td>
</tr>
<tr>
<td>Theresa Bostle</td>
<td>The impact of economic and accounting concepts on the development and interpretation of tax law</td>
<td>John Taylor and Nolan Sharkey</td>
</tr>
<tr>
<td>Selina Cheng</td>
<td>Can Australia step further in protecting the environment by using trade restrictive measures?</td>
<td>Bill Butcher and Binh Tran-Nam</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>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>
<tr>
<td>[Graduated in 2011]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Timothy Miles</td>
<td>Using narrative to teach commercial law to non-law students.</td>
<td>Jenny Buchan</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>

*converted to PhD in 2012
13. Postgraduate Research Degree Supervision

Dale Boccabella
PhD: Anthony Hunter ‘Taxation of Trusts’
MPhil: Sharyn Blake ‘GST and supplies of real property – do unintended consequences improve GST law?’

Jenny Buchan
MPhil: Timothy Miles ‘Using narrative to teach commercial law to non-law students’

Bill Butcher
PhD: Nicolette Kost De Sevres ‘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’
MPhil: Selina Cheng ‘Can Australia step further in protecting environment by using trade restrictive measures?'
MPhil: Dianne Miller, ‘Climate change taxation: will the introduction of the Australian Emissions Trading Scheme result in a need for substantive tax reform?’

Kalmen Datt
MPhil: Sharyn Blake ‘GST and supplies of real property – do unintended consequences improve GST law?’

Robert Deutsch
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’
PhD: Enrico Mercuri ‘Tax havens and the challenge to sovereignty’
MPhil: Kathrin Bain, ‘The taxation of cross-border profits in ASEAN: a re-conceptualisation’

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 Comparative Study of the Australian and UK Family Tax Transfer Systems from 1972 to 2007’
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: Suek Ha Woung, ‘The study of income tax morale in Malaysia’

PhD: Hanna Maria Zakowska, ‘Standard business reporting and its implications on reporting burden’

MPhil: Dianne Miller, ‘Climate change taxation: will the introduction of the Australian Emissions Trading Scheme result in a need for substantive tax reform?’

MTax (Research): John Minas, ‘The operation and implications of the capital gains tax discount’

Anil Hargovan

PhD: Shine Wong: ‘Assessing the effectiveness of phoenix laws using the DEFEAT test’

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’

PhD: Jeffrey Scott, ‘Taxation of life insurance and superannuation’

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

MPhil: 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: 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’

MPhil: Kathrin Bain, ‘The taxation of cross-border profits in ASEAN: a re-conceptualisation’

MPhil: Theresa Bostle, ‘The impact of economic and accounting concepts on the development and interpretation of tax law’

John Taylor

PhD: Enrico Mercuri ‘Tax havens and the challenge to sovereignty’


PhD: Yeni Mulyani, ‘Factors influencing transfer pricing compliance: an Indonesian Perspective’ [Graduated in 2011]

PhD: Mahmoud Mohamed Abdellatif Khalil, ‘The appropriate tax treatment of intellectual property rights in developing countries: reference to pharmaceutical industry in Egypt and India’ [Graduated in 2011]

MPhil: Theresa Bostle, ‘The impact of economic and accounting concepts on the development and interpretation of tax law’

Andrew Terry

PhD: Binh Nguyen Ba, ‘Intellectual property law and comparative law’

PhD: Yun Zhang, ‘The information imbalance in the franchising relationship: a best practice model for prior disclosure and an evaluation of China’s regulatory regime’ [Graduated in 2011]

Binh Tran-Nam

PhD: Sally Joseph, ‘Tax and sustainability’

PhD: Mahmoud Mohamed Abdellatif Khalil, ‘The appropriate tax treatment of intellectual property rights in developing countries: reference to pharmaceutical industry in Egypt and India’ [Graduated in 2011]

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: 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: Anthony Hunter ‘Taxation of Trusts’

PhD: Fiona Martin, ‘An analysis of the income tax implications of mining payments to traditional land owners and an evaluations of four proposals for reform’

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’

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’

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

**Bill Butcher**

**Margaret McKerchar**


**Michael Walpole**
15. Funded Research Projects

Below is a list of funded research projects undertaken by the School’s staff members in 2011.

**ARC Grants**

**Evans, C.** and **Tran-Nam, B.** with Rick Krever, Jeff Pope, Phil Lignier and ICAA, *Assessing and addressing tax system complexity*

**Evans, C.** and **Sharkey, N.** with Monash University, The University of Sydney and The University of Melbourne, *Mitigating tax barriers to trade and investment relations between Australia and the People’s Republic of China*

**Warren, N.** with Lynch, Craven and Williams, *Federalism for the 21st Century - A Framework for Achieving Reform and Change*

**Faculty Research Grants**

**Sharkey, N.**, *Administrative law making in China* (Australian School of Business)

**Other Research Grants**

**Carlton, S.** and **Tran-Nam, B.**, *Evaluating corporate practice of Australia’s leading companies*, Catalyst Australia

**Evans, C.**, Zakowska, H. and **Tran-Nam, B.**, *Standard Business Reporting and the burden of compliance*, CPA Australia

**Mackenzie, G.** and **McKerchar, M.**, *Measuring tax-aware investing in public offer superannuation funds*, Institute of Chartered Accountants of Australia

**Tran-Nam, B.**, *Vietnam transfer policy*, Academy of the Social Sciences in Australia/DIISR

**Tran-Nam, B.** and Tom Nguyen, *Revenue sharing and investment effects on economic growth and poverty reduction*, AusAID

**Walpole, M.** and **Deutsch, R.**, *Taxation of Sovereign Wealth Funds*, Institute of Chartered Accountants of Australia

**Walpole, M.** and **Tran-Nam, B.**, *How fees influence dispute resolution outcomes: focus on taxation disputes*, Australian Institute of Judicial Administrators

**Warren, N.**, *State Funding Reform 2011 forum*, collaborative funding from the Victoria State Government to fund the holding of the forum.
16. Journal Affiliations

School staff have affiliations with the leading journals in their disciplines as detailed below.

The School publishes the *eJournal of Tax Research* and its activities for 2011 follow.

**eJournal of Tax Research**

The eJournal was, in 2011, 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. A special indirect taxes issue [Volume 9, Number 2, 2011] was edited by Michael Walpole.

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 2011, 3 issues of Volume 9 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 3 issues in Volume 9.

**Membership of Editorial Board of Journals**

<table>
<thead>
<tr>
<th>Robert Deutsch</th>
<th>eJournal of Tax Research</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Retirement and Estate Planning Bulletin</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chris Evans</th>
<th>Australian Tax Review (General Editor)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>eJournal of Tax Research</td>
</tr>
<tr>
<td></td>
<td>Legal Issues in Business</td>
</tr>
<tr>
<td></td>
<td>The Asian Journal of Business and Accounting</td>
</tr>
<tr>
<td></td>
<td>(Panel of Associate Editors)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Gordon Mackenzie</th>
<th>Australian Superannuation Law Bulletin</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Margaret McKerchar</th>
<th>Journal of the Australasian Tax Teachers Association</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Journal of Financial Reporting and Accounting</td>
</tr>
</tbody>
</table>

| Michael Peters      | Journal of Tourism Law                              |
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)  
eJournal of Tax Research (Guest Editor 2011)

Neil Warren  eJournal of Tax Research

Refereeing of Journal Articles, Chapters and Conference Papers

Dale Boccabella  Australian Tax Review  
Legal Education Review

Jenny Buchan  International Journal of Emerging Markets  
International Society of Franchising

Bill Butcher  Critical Issues in International Environmental Taxation  
Global Conference on Environmental Taxation  
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 Forum  
Australian Tax Review (General Editor)  
British Tax Review  
eJournal of Tax Research  
Finanz Archiv  
Melbourne University Law Review  
University of British Columbia Law Review
Anil Hargovan  
Australian Journal of Corporate Law  
Company and Securities Law Journal  
Federal Law Review  
Insolvency Law Journal  
Melbourne University Law Review  
Sydney Law Review  
University of New South Wales Law Review

Helen Hodgson  
Australian Journal of Social Issues  
Australian Tax Forum

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  
Journal of the Australasian Tax Teachers Association  
University of New South Wales Law Journal

Margaret McKerchar  
Accounting, Auditing and Accountability Journal  
Australian Tax Forum  
Canadian Tax Foundation (conference publication)  
eJournal of Tax Research  
Journal of the Australasian Tax Teachers Association  
UNSW Law Journal

Michael Peters  
Journal of Business and the Law  
Law and Business Review
### 17. Publications

The School's academic staff members continue to make an outstanding contribution to the overall quantum and quality of tax and business law research undertaken in Australia. Our staff members regularly contribute to both the academic as well as the professional literature on tax and business law. They also regularly contribute to conferences both in Australia and overseas.

#### PhD Thesis

**Cejnar, L** 2011, Competition law issues facing the Australian banking sector: an examination of Australia's position in the global context.

Listed below are the publications by the School's academic staff during 2011 as well as conference papers presented.

#### Book - Scholarly Research

Bevacqua, G 2011, Taxpayer Rights to Compensation for Tax Office Mistakes, CCH Australia Limited, Australia.

<table>
<thead>
<tr>
<th>Name</th>
<th>Publications</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Binh Tran-Nam</strong></td>
<td>Australian Tax Forum, Economic Record, Studies in Regional Science</td>
</tr>
<tr>
<td><strong>Neil Warren</strong></td>
<td>Australian Economic Review, Australian Tax Forum</td>
</tr>
</tbody>
</table>
**Book - Other Research**


**Peters, M.K** 2011, Tourism Law, 3rd Edition (forward, Secretary-General, UN World Tourism Organisation), Law Press Asia, Sydney.

**Book – Edited**


**Book – Textbook**


Cooper G and **Evans C**, 2011, Cooper and Evans on CGT (3rd edition) Thomson Reuters.


Harris, J, **Hargovan, A**, Adams, M, 2011, Australian Corporate Law (3rd ed) LexisNexis Butterworths, Australia

**Mackenzie, G** 2011, Australian Tax 2012, Lexisnexis Butterworths, Australia.

Woellner R, Barkoczy S, Murphy S, **Evans C** and Pinto D, 2011, Australian Taxation Law, 21st edition, CCH.

**Chapter - Scholarly Research**

**Buchan, J** 2011, Franchisees whose Franchisors Fail: Unprotected Consumers, Relational Rights and Responsibilities: Perspectives on Contractual Arrangements in Franchising (v. 1, pp. 93 - 117), Bond University Press, Queensland.

**Butcher, CW** 2011, Australia's proposals to tax coal super profits: a cautionary tale for the environment, Environmental Taxation in China and Asia-Pacific (First, pp. 223 - 235)., Edward Elgar Publishing Limited, United Kingdom.

**Cashmere, MJ** 2011, Australia, A Comparative Look at Regulation of Corporate Tax Avoidance (First, pp. 25 -64), Springer, Dordrecht, Heidelberg, London and New York.

**Datt, KH** 2011, Tax Litigation, Regulation, Litigation and Enforcement (pp. 169 - 182), Thomson Reuters, Sydney.

**Evans, C, & Tran-Nam, B** 2011, Australia, Prefilled Personal Income Tax Returns: A Comparative Analysis of Australia, Belgium, California, Quec, and Spain (1, pp. 1 - 22), Fraser Institute, Vancouver.


Walpole, M 2011, Light in the GST refund tunnel: is that an exit or is that a train?, GST in Australia: Looking Forward from the First Decade (pp. 409 - 423), Thomson Reuters, Sydney.


Chapter - Other Research

Sharkey, NC 2011, China, International Tax Systems and Planning Techniques (2nd, pp. 963 - 977), Sweet and Maxwell, UK.

Chapter - Textbook


Journal - Refereed & Scholarly Article


Cejnar, L 2011, 'After the Global Financial Crisis: Key Competition Law Developments in Australia, the United States, the EU and the UK', Law and Financial Markets Review, 5, pp. 201 - 212.


Martin, FA, Morse, B, & Hocking, B 2011, 'The Taxation Exemption of Canadian Indians as Governments and Individuals: How does this compare with Australia and New Zealand?', Common Law World Review , 40, pp. 119 -143.


Nguyen, B, & Terry, A 2011, 'Good morning, Vietnam! Opportunities and challenges in a developing franchise sector', Journal of Marketing Channels, 18, pp. 147 - 163.


Walpole, M 2011, 'The miraculous reduced input tax credit for financial supplies in Australia', International VAT Monitor, 22, pp. 316 - 322.


Zumbo, F 2011, 'The case for imposing monetary penalties for breaches of mandatory industry codes of conduct', Australian Journal of Competition and Consumer Law, 19, pp. 112 - 118.

Journal - Other Refereed Article


---

**Journal - Non Refereed Article**


**Deutsch, RL** 2011, 'Improving the operation of the anti-avoidance provisions in the income tax law', CCH Tax Week, 13 January 2011.

**Hargovan, A** 2011, ‘Honesty is No Excuse from Liability for James Hardies Officers’, 63 Keeping Good Companies 354.

**Hargovan, A** 2011, ‘Director’s breach of Fiduciary and Statutory Duties – the decision in Hydrocool’, 63 Keeping Good Companies 414.


**Mackenzie, G** 2011, 'So, just where does tax fit into the financial planning process?', Professional development for financial advisers.

---

**Journal - Letter or Note**

Conference - Full Paper Refereed


Conference - Full Paper, Not Refereed


Buchan, J, Qu, C., & Frazer, L 2011, 'Protecting Franchisees from Their Franchisors Impending Failure: A Way Forward for Consumer Protection Regulators Using Indicators?', The First International Conference on Comparative Law and Global Common Law Exchange and Integration of the Contemporary Legal Systems, College of Comparative Law, China University of Political Science and Law, Beijing, China, 24-25 September 2011.


Evans, C 2011, Reviewing the Reviews: A comparison of recent tax reviews in Australia, the United Kingdom and New Zealand', Tax Reform; Results and Prospects Conference, Canberra, 5 December 2011.


McKerchar, MA 2011, 'Ready or not? Examiner expectations of doctoral theses in taxation', The 2nd Queensland Tax Researchers' Symposium, Griffith University Brisbane, 1 July 2011.


Walpole, M, ‘The role of tax in choice of location of IP’, 22nd Australasian Tax Teachers Conference, University of Melbourne, 19th to 21st January 2011.


Wisuttisak, P 2011, 'Ineffective Competition law: A Case from Thailand', Asian Competition Forum 7th Annual Conference, Hong Kong Polytechnic University, 5-6 December 2011.


Conference - Abstract Only


Conference - Presentation, not Published


Mackenzie, G 2011, 'SMSF Strategies and key focus areas', Live on-line, web, 7 December 2012.


Warren, NA 2011, 'The 2011 Dodges: My policy area (tax) is the worst of the lot A case of reaping what you sow or don’t sow!', Australian Conference of Economists 2011, ANU Canberra, 14 July 2011.

Conference - Poster, not HERDC

Government Report


Coleman, M, & Hodgson, HM 2011, Women's Voices - Report from consultations on factors influencing women's decisions on work-force attachment, including tax and transfers.

Hodgson, HM 2011, Submission to Tax Forum, on behalf of the National Foundation for Australian Women.


Working Paper


Thesis – The University of New South Wales

Abdellatif, MM 2011, The appropriate tax treatment of intellectual property rights in developing countries: reference to pharmaceutical industry in Egypt and India.

Bowler, D 2011, Towards a fairer, simpler and more efficient tax shortfall penalty regime.

Guglyuvatyy, E 2011, Assessing carbon tax and emissions trading as policy options for climate change mitigation in Australia.


Mansor, M 2011, Application of a framework for tax administration performance management in developing countries: a case study in Malaysia.


Mulyani, Y 2011, Factors influencing transfer pricing compliance – an Indonesian perspective.


18. Seminars and Conferences

As part of the research process, the School’s staff organised a number of academic and professional conferences and seminars. The tables below outline the conferences or seminars organised by the School.
**Conferences**

<table>
<thead>
<tr>
<th>Event</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>23rd Annual GST and Indirect Tax Workshop, Noosa</td>
<td>13-15 April 2011</td>
</tr>
<tr>
<td>Western Economic Association, 9th Biennial Pacific Rim Conference</td>
<td>26-29 April 2011</td>
</tr>
<tr>
<td>State Funding Forum, Canberra</td>
<td>12-13 September 2011</td>
</tr>
</tbody>
</table>

**Seminars**

**Research Seminar Series**

<table>
<thead>
<tr>
<th>Speaker</th>
<th>Topic</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professor Judith Freedman, Oxford University</td>
<td>‘Tax Discretion and the Rule of Law from a UK perspective’ and a comparative paper from Professor Michael Walpole and Professor Chris Evans</td>
<td>February 2011</td>
</tr>
<tr>
<td>Gehan Gunasekara, Senior Lecturer, University of Auckland</td>
<td>‘Privacy Law’</td>
<td>21 April 2011</td>
</tr>
<tr>
<td>Jonathan Forman, Alfred P. Murrah Professor, University of Oklahoma College of Law</td>
<td>‘Pension Reform: What Can the United States and Australia Learn from Each Other?’</td>
<td>August 2011; Atax Research Fellow</td>
</tr>
<tr>
<td>Michael Knoll, Theodore K. Warner Professor, University of Pennsylvania Law School</td>
<td>‘What is Tax Discrimination?’</td>
<td>August 2011; Atax Research Fellow</td>
</tr>
<tr>
<td>Michael Knoll, ‘Deals: The Economic Structure of Transactions and Contracting’</td>
<td>August 2011; Atax Research Fellow</td>
<td></td>
</tr>
<tr>
<td>David Salter, Reader in Law, Warwick University</td>
<td>‘Rewriting Taxation Laws: The UK Experience’</td>
<td>8 September 2011; Atax Research Fellow</td>
</tr>
<tr>
<td>Professor Wolfgang Schon, Max Planck Institute, Munich Germany</td>
<td>‘Transfer Pricing - Business Incentives, Corporate Law and International Taxation’</td>
<td>26 October 2011</td>
</tr>
</tbody>
</table>

**19. Presentations to Professional Bodies and Academic Departments**

<table>
<thead>
<tr>
<th>Speaker</th>
<th>Event</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jenny Buchan</td>
<td>8 September 2011 - Auckland University Business School – public lecture: “Franchise Regulation for the 21st Century - Have the Aussies Got It Right?”</td>
<td></td>
</tr>
<tr>
<td>Speaker</td>
<td>Date/Location</td>
<td>Presentation</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Bill Butcher</td>
<td>20 January 2011 - University of Hong Kong, Faculty of Law</td>
<td>“Green Border Tax Adjustments and their Consequences for Chinese Trade”.</td>
</tr>
<tr>
<td>Chris Evans</td>
<td>September 2011 – “A funny thing happened on the way to the Forum: A comparison of recent tax reviews in Australia, the United Kingdom and New Zealand”, Challis Tax Discussion Group, Sydney</td>
<td></td>
</tr>
<tr>
<td>Helen Hodgson</td>
<td>16 August 2011 – Melbourne Law School:  “Workers and Tax Reform Symposium”</td>
<td></td>
</tr>
<tr>
<td>Fiona Martin</td>
<td>11 September 2011 – University of Technology, Sydney, Law School:</td>
<td>“The legal concept of charity in the context of taxation law”</td>
</tr>
<tr>
<td>Margaret McKerchar</td>
<td>30 September 2011 – Victoria University, Wellington: “Examiners’ expectations of doctoral theses in taxation”</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3 October 2011 – University of Canterbury, Christchurch: “Examiners’ expectations of doctoral theses in taxation”</td>
<td></td>
</tr>
<tr>
<td>Michael Peters</td>
<td>17 July 2011- Credit Union CPD Programme 2011: “Corporate governance and Australian banking: Lessons in corporate governance”</td>
<td></td>
</tr>
<tr>
<td></td>
<td>12 August 2011- Credit Union CPD Programme 2011 Sydney: “Centro case: An old tune with new lyrics”</td>
<td></td>
</tr>
<tr>
<td></td>
<td>28 October 2011 – Western Sydney Lawyers MCLE Programme 2011:  “The Credit licence regime and solicitors obligations”</td>
<td></td>
</tr>
<tr>
<td></td>
<td>18 October 2011 - Credit Providers CPD Seminar Series Sydney 2011: “Your duties and the National Credit Code”</td>
<td></td>
</tr>
<tr>
<td></td>
<td>18 November 2011 - Western Sydney Lawyers MCLE Programme 2011:  “Consumer rights and the National Credit Code”</td>
<td></td>
</tr>
<tr>
<td>Nolan Sharkey</td>
<td>April 2011 – Fengjia University:  “Double Tax Agreement policy China and Australia”.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>April 2011 - Sharkey, N &amp; Grbich, Y – Fengjia University: “International Anti Avoidance China and Australia”.</td>
<td></td>
</tr>
</tbody>
</table>
20. Court and Government Committees

**Jenny Buchan**  
Member, Franchising Consultative Committee, Australian Competition and Consumer Commission (ACCC)  
Member, ACCC Research Forum

**Leela Cejnar**  
Member, ACCC Research Forum

**Gordon Mackenzie**  
Member, Committee 3, Tax Practitioners Board advising on educational qualifications

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

**Frank Zumbo**  
Member, South Australian Government Steering Committee for the establishment of a Small Business Commissioner.

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 2011 is provided in Appendix 3 and is a further testimony of its reputation as a 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>
</tr>
<tr>
<td></td>
<td></td>
<td>• Double tax agreements,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Taxation of intellectual property</td>
</tr>
<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>
</tr>
<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>
<tr>
<td></td>
<td></td>
<td>• Franchising law and policy</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Insolvency as it affects franchise networks</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Property law</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Stakeholder participation in regulatory reform</td>
</tr>
<tr>
<td>Bill Butcher</td>
<td>Senior Lecturer and Associate Head of School</td>
<td>• International sales contracts</td>
</tr>
<tr>
<td></td>
<td>(Education)</td>
<td>• International trade finance</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Environmental taxation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• World trade organisation constraints on domestic legislation</td>
</tr>
<tr>
<td>Shirley Carlon</td>
<td>Senior Lecturer</td>
<td>• Agency theory and accounting policy choice</td>
</tr>
<tr>
<td>Maurice Cashmere</td>
<td>Senior Lecturer</td>
<td>• Anti-avoidance</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Corporate finance</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Entity taxation</td>
</tr>
<tr>
<td>Dr Leela Cejnar</td>
<td>Lecturer</td>
<td>• Banking law</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Competition and consumer law</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Corporations law</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• International trade law</td>
</tr>
<tr>
<td>Staff Member</td>
<td>Position</td>
<td>Areas of interest</td>
</tr>
<tr>
<td>---------------</td>
<td>-------------------</td>
<td>-----------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Kalmen Datt</td>
<td>Senior Lecturer</td>
<td>• CGT&lt;br&gt;• Corporations law&lt;br&gt;• GST&lt;br&gt;• Directors and their obligations in a tax context&lt;br&gt;• Tax Administration&lt;br&gt;• Tax litigation</td>
</tr>
<tr>
<td>Robert Deutsch</td>
<td>KPMG Professor</td>
<td>• CGT&lt;br&gt;• GST&lt;br&gt;• International taxation&lt;br&gt;• Superannuation</td>
</tr>
<tr>
<td>Dr Chris Evans</td>
<td>Professor</td>
<td>• Capital and wealth taxation&lt;br&gt;• Comparative taxation&lt;br&gt;• Personal and business tax reform&lt;br&gt;• Tax accounting&lt;br&gt;• Tax and small business issues&lt;br&gt;• Tax avoidance and evasion&lt;br&gt;• Tax policy and administration issues that surround compliance and compliance costs</td>
</tr>
<tr>
<td>Bruce Gordon</td>
<td>Lecturer</td>
<td>• Copyright&lt;br&gt;• Consumer protection&lt;br&gt;• Contract formation on the internet&lt;br&gt;• Insolvency and voluntary administration&lt;br&gt;• Patents</td>
</tr>
<tr>
<td>Anil Hargovan</td>
<td>Associate Professor</td>
<td>• Corporate governance (Directors and officers duties)&lt;br&gt;• Corporate groups and personality (corporate veil issues)&lt;br&gt;• Insolvency (creditors and shareholders rights)&lt;br&gt;• Shareholders remedies</td>
</tr>
<tr>
<td>Staff Member</td>
<td>Position</td>
<td>Areas of interest</td>
</tr>
<tr>
<td>-----------------------</td>
<td>----------------</td>
<td>--------------------------------------------------------</td>
</tr>
<tr>
<td>Helen Hodgson</td>
<td>Senior Lecturer</td>
<td>• Family and tax policy</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• State taxes</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Tax administration</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Taxation of trusts</td>
</tr>
<tr>
<td>Anna Huggins</td>
<td>Associate Lecturer</td>
<td>• Legal education</td>
</tr>
<tr>
<td>Mary Ip</td>
<td>Associate Lecturer</td>
<td>• Chinese commercial law</td>
</tr>
<tr>
<td>Gordon Mackenzie</td>
<td>Senior Lecturer</td>
<td>• Corporate finance tax</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Fund management taxation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Superannuation</td>
</tr>
<tr>
<td>Fiona Martin</td>
<td>Senior Lecturer</td>
<td>• Learning and Teaching Taxation Law</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Taxation of charities and not-for-profits</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Taxation and human rights</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Taxation of property</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• The history of charity law</td>
</tr>
<tr>
<td>Dr Margaret McKerchar</td>
<td>Professor</td>
<td>• Compliance behaviour</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Environmental taxation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Tax administration</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Tax and small business</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Tax history</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Tax policy</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Tax reform</td>
</tr>
<tr>
<td>Michael Peters</td>
<td>Lecturer</td>
<td>• Banking and finance law</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Competition law</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Corporate governance</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Finance law</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Tourism law</td>
</tr>
<tr>
<td>Staff Member</td>
<td>Position</td>
<td>Areas of interest</td>
</tr>
<tr>
<td>---------------------</td>
<td>-----------------------------------------------</td>
<td>------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Dr Nolan Sharkey</td>
<td>Senior Lecturer</td>
<td>• International tax</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Social institutions and taxation/cultural perspectives on tax</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Taxation in China</td>
</tr>
<tr>
<td>John Taylor</td>
<td>Professor and Head of School</td>
<td>• Capital gains tax</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Corporate-shareholder taxation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Cross border aspects of corporate-shareholder taxation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Double tax treaties</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Taxation of income flowing through non corporate intermediate entities</td>
</tr>
<tr>
<td>Dr Binh Tran-Nam</td>
<td>Associate Professor</td>
<td>• Development economics</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• International Trade</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Public finance</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Tax compliance costs</td>
</tr>
<tr>
<td>Dr Michael Walpole</td>
<td>Professor and Associate Head of School (Research &amp; Development)</td>
<td>• GST/VAT</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• International tax</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Stamp duty</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Tax administration</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Taxation compliance costs</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Taxation of goodwill</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Taxation of intangible Property</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Taxation of trusts</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Transfer Pricing</td>
</tr>
<tr>
<td>Dr Neil Warren</td>
<td>Professor</td>
<td>• Intergovernmental fiscal arrangements (including fiscal federalism and grant allocation)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Public sector economics (with a particular focus on tax and welfare policy and tax incidence)</td>
</tr>
<tr>
<td>Staff Member</td>
<td>Position</td>
<td>Areas of interest</td>
</tr>
<tr>
<td>---------------</td>
<td>---------------------</td>
<td>-------------------------------------------------------</td>
</tr>
<tr>
<td>Frank Zumbo</td>
<td>Associate Professor</td>
<td>• Business ethics</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Competition law</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Fair Trading law</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Franchising regulation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Retail tenancy law</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Unconscionable conduct</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Utilities regulation</td>
</tr>
</tbody>
</table>
23. Appendix 2 - Editorial Board and Contents of Vol. 9 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, Tax and Business Law, UNSW

Volume 9, Number 3, 2011

Hong Kong’s New Tax Treaty Network p 247 Jefferson Vanderwolk

A Comparative Study of the OECD Model, UN Model and China’s Treaties with Respect to Rights to Tax Income and Capital p 254 Bin Yang and Chun Ping Song

An Australia-Hong Kong Double Tax Agreement: Assessing the Costs and Benefits p 268 Nolan Cormac Sharkey and Kathrin Bain
Some Distinctive Features of Australian Tax Treaty Practice: An Examination of Their Origins and Interpretation  p 294  C. John Taylor

Recent Changes in International Taxation and Double Tax Agreements in Russia  p 339  Evgeny Guglyuvatyy

Volume 9, Number 2 2011

Transparency in the Valuation of Land for Land Tax Purposes in New South Wales  p 140  Vince Mangioni


The Australian GST Regime and Financial Services: How Did We Get Here and Where are We Going  p 174  Kavita Benedict

Financial Supplies: Bundling and Unbundling  p 194  Ross Stitt

Managing GST Litigation  p 220  Melanie Baker

Volume 9, Number 1 2011

Benchmarking Tax Administrations in Developing Countries: A Systematic Approach  p 5  Jaime Vázquez-Caro and Richard M. Bird

Listed Corporations and Disclosure: Australia and New Zealand - A Contrasting Yet Converging Dynamic  p 38  Kalmen Datt and Adrian Sawyer

VAT on Intra-Community Trade and Bilateral Micro Revenue Clearing in the EU  p 59  Christian Breuer and Chang Woon Nam

Travelex and American Express: A Tale of Two Countries - The Australian and New Zealand Treatment of Identical Transactions Compared for GST  p 71  Kalmen Datt and Mark Keating

Tax Risk Management Practices and Their Impact on Tax Compliance Behaviour - The Views of Tax Executives from Large Australian Companies  p 89  Catriona Lavermicocca

Towards Effective and Efficient Identification of Tax Agent Compliance Risk: A Stratified Random Sampling Approach  p 116  Ying Yang, Esther Ge, Ross Barns
24. Appendix 3 - Media Citations 2011

‘Cheapest by far’, Coastal Views, December 2011 (Frank Zumbo)

‘City Gas prices defy gravity’, The Daily Advertiser, December 2011 (Frank Zumbo)

‘Calls for petrol price review’, The Northern Star, December 2011 (Frank Zumbo)

‘Fuelling local wallets’, Daily Examiner (Grafton), December 2011 (Frank Zumbo)

‘MP fuels a direct visit: Saffin pumped up over inflated fuel prices’, Daily Examiner (Grafton), December 2011 (Frank Zumbo)

‘Author of South Australian franchisee laws plays down suggestion of legal challenge’, SmartCompany, December 2011 (Frank Zumbo)

‘Wagga's major service stations have been blasted for not passing on substantial drops in wholesale petrol prices this Christmas’, The Daily Advertiser, December 2011 (Frank Zumbo)

‘Another state small business commissioner appointment strengthens hopes for federal position’, Smart Company, December 2011 (Frank Zumbo)

‘Griffith motorists are missing out on a Christmas bonus, with many retailers failing to pass on a substantial drop in wholesale petrol prices’, The Area News, December 2011 (Frank Zumbo)

‘Brie Snare HASTINGS motorists are paying’, Port Macquarie News, December 2011 (Frank Zumbo)

‘Car-park fees cost retailers’, The Courier-Mail, December 2011 (Frank Zumbo)

‘NC motorists ripped off on fuel prices’, The Northern Star, December 2011 (Frank Zumbo)

‘Ripped off at the bowser’, Daily Examiner (Grafton), December 2011 (Frank Zumbo)

‘Big sticks at ready as banks hold out’, The Australian, December 2011 (Frank Zumbo)

‘Big petrol's cosy club rips off local drivers’, The Newcastle Herald, December 2011 (Frank Zumbo)

‘Business watchdog needs teeth’, The Courier-Mail, December 2011 (Frank Zumbo)

“A Vietnamese and University of New South Wales contribution to a ‘sustainable future”, Thanh Nien Newspaper, 10 November 2011 (Binh Tran-Nam)

‘Cooma motorists should have lower petrol prices’, Cooma Monaro Express, November 2011 (Frank Zumbo)
‘GROCERY shoppers are on the brink of cheaper prices but it still pays to shop around, experts say’, Port Macquarie News, November 2011 (Frank Zumbo)

‘Shops use rewards to win back online buyers Countdown to Christmas: 28 days to go - festive spending’, Sunday Telegraph, November 2011 (Frank Zumbo)

‘The power of two’, Business Review Weekly, November 2011 (Frank Zumbo)

‘Claims of power price signalling’, The Australian, November 2011 (Frank Zumbo)

‘State law could cause clash’, The Australian Financial Review, November 2011 (Frank Zumbo)

‘The Federal Senate Economics Committee report’, North Queensland Register, November 2011 (Frank Zumbo)

‘Supermarket push is a threat to Australian jobs Can the house brands’, The Weekly Times, November 2011 (Frank Zumbo)

‘Woolworths does the white shoe shuffle as it banks on building’, The Australian Financial Review, November 2011 (Frank Zumbo)

‘Franchisee activists vow to fight on after WA bill falls over; Abetz says state-based legislation in NSW and Qld to follow’, SmartCompany, November 2011 (Frank Zumbo)

‘There is no doubt that the flying kangaroo has the wobbles’, Dubbo Daily Liberal, November 2011 (Frank Zumbo)

‘Seven billion people’, ABC Online, November 2011 (Michael Peters)

‘Advisers left exposed by Best Interest Duty’, Wealth Professional, November 2011 (Michael Peters)

ABC Radio National: ‘Seven billion people challenges for the law’, November 2011 (Michael Peters)

ABC Radio National: ‘7 challenges for 7 billion’, November 2011 (Michael Peters)

ABC News: ‘7 challenges for 7 billion’, November 2011 (Michael Peters)


‘Greiner hits out at GST penalties for royalty hikes - PAYBACK - - MINING TAX ‘, The Australian, November 2011 (Neil Warren)

‘One tax that's easier said than done’, The Australian Financial Review, November 2011 (Neil Warren)
‘Analysis - Aust tax system 'too generous' to home owners’, Asia Pulse, November 2011 (Neil Warren)


‘South Australian franchisor Game Traders to stop opening new stores in SA in protest at passing of state-based franchising bill’, SmartCompany, October 2011 (Frank Zumbo)

‘No risk: insurers rake in millions’. Canberra Times, October 2011 (Frank Zumbo)

‘Franchise Council welcomes amendments to SA Small Business Commission Bill’, SmartCompany, October 2011 (Frank Zumbo)

‘Franchise bill furore’, The Advertiser, October 2011 (Frank Zumbo)

‘If Australia's dairy export market slows’, The Land, October 2011 (Frank Zumbo)

‘Government can save money by abolishing fuel price cop’, The Canberra Times, October 2011 (Frank Zumbo)

‘Relief sought for taxing childcare costs’, Australian Associated Press Financial News Wire, October 2011 (Helen Hodgson)

‘Advisor will talk on global trends affecting Australia’, The Gold Coast Advocate, October 2011 (Helen Hodgson)

‘Child-care fees keep mums out of work’, The Chronicle, October 2011 (Helen Hodgson)

‘Childcare cost on tax agenda’, Border Mail, October 2011 (Helen Hodgson)

‘Relief sought for childcare costs’, Daily Advertiser, October 2011 (Helen Hodgson)

‘Group calls for tax relief on rising childcare costs’, The Morning Bulletin, October 2011 (Helen Hodgson)

‘Women's groups call for relief from taxing child-care expenses’, Canberra Times, October 2011 (Helen Hodgson)

‘Women's super crisis’, Sunday Tasmanian, October 2011 (Helen Hodgson)

‘Women's $1m dream”, Sunday Telegraph, October 2011 (Helen Hodgson)

‘Women fall short on super. Don't rely on your husband to support you, wives told’, Sunday Mail, October 2011 (Helen Hodgson)

‘Advisor will talk on global trends affecting Australia’, The Coffs Coast Advocate, October 2011 (Helen Hodgson)
'Family ties that bind women returning to work’, Geelong Advertiser, October 2011 (Helen Hodgson)

‘Group calls for tax relief on rising childcare costs’, The Morning Bulletin, October 2011 (Helen Hodgson)

‘If I had my way: some proposals for change’, The Australian Financial Review, October 2011 (Helen Hodgson)


ABC News: UNSW tax expert Dale Boccabella says the tax forum will not lead to action, October 2011 (Dale Boccabella)


‘Threshold pitch ‘a furphy’’, The Australian Financial Review, October 2011 (Chris Evans)

‘Tax agency won’t help Aust tax system: expert’, Asia Pulse, October 2011 (Chris Evans)

‘Shortfall in work expense calculation disappoints’, Australian Financial Review, October 2011 (Chris Evans)

‘Why the tax forum doesn’t add up’, Business Spectator, October 2011 (Neil Warren)

‘States face pressure on payroll levy’, Australian Financial Review, October 2011 (Neil Warren)

‘Harmony yes, stamp duties no, say states’, The Age, October 2011 (Neil Warren)

ABC News: Tax forum starts with traditional fight between unions and bosses Canberra prepares for tax forum Tax forum starts with traditional fight between unions and bosses, October 2011 (Neil Warren)

‘Push for road levies to cut congestion’, The Australian, October 2011 (Neil Warren)


‘Shorten revives ATO advisory board plan’, The Sydney Morning Herald, October 2011 (Chris Evans)

‘Super fund shield long overdue’, Australian Financial Review, October 2011 (Michael Peters)

‘Airport reform: the ACCC has landed’, Australian Financial Review, October 2011 (Michael Peters)

‘Sims not to be underestimated on airport rules’ Australian Financial Review, October 2011 (Michael Peters)
‘Simplifying Australia’s tax system’, asiancorrespondent.com, September 2011
http://asiancorrespondent.com/author/agsm/ (Binh Tran-Nam and Chris Evans)

‘No book thrown in Centro penalty decision’, Knowledge@Australian School of Business, September 2011 (Anil Hargovan)

‘Directors’ notes post Centro: how to avoid barking up the wrong tree’, Knowledge@Australian School of Business, September 2011 (Anil Hargovan)

New charge for using EFTPOS Eftopos machine, Australian Broadcasting Corporation Transcripts, September 2011 (Frank Zumbo)

‘Petrol price to jump by 14c’, Townsville Bulletin, September 2011 (Frank Zumbo)

‘Petrol hike for holiday drivers - Cost of living’, The Daily Telegraph, September 2011 (Frank Zumbo)

‘Petrol cop-out no way to beat the cosy club’, The Newcastle Herald, September 2011 (Frank Zumbo)

‘Queensland dairy farmers have left all who’, Queensland Country Life, September 2011 (Frank Zumbo)

‘Aussie chains' pvt labels threaten food manufacturers: expert’, Asia in Focus, September 2011 (Frank Zumbo)

‘Major retailers threaten aussie food manufacturers: experts’, Asia Pulse, September 2011 (Frank Zumbo)

‘Warning on Food’, The Daily Telegraph, September 2011 (Frank Zumbo)

‘Shopping Price Risk", Geelong Advertiser, September 2011 (Frank Zumbo)

‘Bleak Future for Food Suppliers’, The Cairns Post, September 2011 (Frank Zumbo)

‘Home brands put pressure on suppliers’, Herald Sun, September 2011 (Frank Zumbo)

‘ACCC’s king hit over meat’, The Weekly Times, September 2011 (Frank Zumbo)

‘Court backs takeover’, The Weekly Times, September 2011 (Frank Zumbo)

‘Team to create tax index’, Australian Financial Review, September 2011 (Chris Evans)

'Dump stamp duties', Daily Mercury, September 2011 (Neil Warren)

ABC News: Economists to descend on Canberra for tax summit Economists to descend on Canberra next week for tax summit, September 2011 (Neil Warren)


‘Push to dump costly stamp duty’, The Age, September 2011 (Neil Warren)


ABC Radio National: The National Interest, September 2011 (Chris Evans)

‘Centro directors hear convictions’, Business ABC Online, September 2011 (Michael Peters)

Radio 2GB: ‘Regulating Telstra’, September 2011 (Michael Peters)

Radio 2GB: ‘Andrew Forrest : when is a statement or representation’, September 2011 (Michael Peters)

“Centro case potential barrier for board makeup”, knowledge@Australian School of Business, August 2011 (Anil Hargovan)

‘State small business commissioners a step forward for SMEs: Zumbo’, Smart Company, August 2011 (Frank Zumbo)

‘Govt must flick switch quickly on bank reforms’, The Canberra Times, August 2011 (Frank Zumbo)

‘Tax Forum – will it achieve much’, knowledge@Australian School of Business, August 2011 (Dale Boccabella)

‘The past year has been one that the dairy industry will long remember’, Queensland Country Life, August 2011 (Frank Zumbo)

‘Mums give birth .... to new companies’, The Advertiser, August 2011 (Frank Zumbo)

‘Xenophon slams Sportsbet commission’, The Age, August 2011 (Frank Zumbo)

‘Long life milk sales on the up’, The Cairns Post, August 2011 (Frank Zumbo)

‘Milk wars get a long life’, Sunshine Coast Daily, August 2011 (Frank Zumbo)

‘Australian long life milk sales up despite retail price war’, Asia Pulse, August 2011 (Frank Zumbo)
‘Franchise industry accuses South Australian Government of sneaking legislation through the back door’, Smart Company, August 2011-10-10

‘ACCC will not take heat out of tax rip offs’, Canberra Times, August 2011 (Frank Zumbo)

‘The Burning Question: Cost of Living – how will the average family cope? Money, August 2011 (Frank Zumbo)

‘Money markets: bank funding costs rise’, Australian Financial Review, August 2011 (Michael Peters)

‘NAB top banker game to take on the commentators’ Sydney Morning Herald, August 2011 (Michael Peters)

ABC Lateline Business: ‘Centro directors hear convictions’, August 2011 (Michael Peters)

Trading Day Sky Business News, ‘Separation of Telstra into a wholesale and retail business’, August 2011 (Michael Peters)

‘North to pay more for NBN’, Townsville Bulletin, July 2011 (Frank Zumbo)

‘ACCC clears Coles of any pricing breach’, Stock Journal, July 2011 (Frank Zumbo)

‘Competition law expert from the university’, The Land, July 2011 (Frank Zumbo)

‘Agriculture is ‘only’ casualty’, Stock Journal, July 2011 (Frank Zumbo)

‘Franchise Council to push for retail tenancy code of conduct’ Smart Company, July 2011 (Frank Zumbo)

‘Milk questions remain’, Hobart Mercury, July 2011 (Frank Zumbo)


‘NBN fees to start at $60 a month’ The Australian, July 2011 (Frank Zumbo)

‘Debate collapses, emotions steal the plot Overheating the carbon tax debate’, Geelong Advertiser’, July 2011 (Frank Zumbo)

‘Academic agreement is long way off on carbon tax’ Blacktown Sun, July 2011 (Frank Zumbo)

‘The dark side of the carbon tax: higher costs, no benefits’ Canberra Times, July 2011 (Frank Zumbo)

‘Multiple whammy for some families - THE CARBON PLAN –’ The Australian, July 2011 (Frank Zumbo)

‘Big corporations will continue to expand’, Port Macquarie News, July 2011 (Frank Zumbo)
‘Divide and conquer is now the norm’, The Weekly Times, July 2011 (Frank Zumbo)

‘Farmers to be hit hard’, Daily Examiner (Grafton), July 2011 (Frank Zumbo)

‘Carrying extra $930m puts domestic airlines on uneven plane’, Daily Telegraph, July 2011 (Frank Zumbo)

‘Bricks and mortar shops going to wall’, The Newcastle Herald, July 2011 (Frank Zumbo)

‘State-based franchising bills promise certainty: Zumbo’, Smart Company, July 2011 (Frank Zumbo)

‘Income tax changes: just a small step on road to reform’, knowledge@Australian School of Business, July 2011 (Dale Boccabella)

‘GST imports bought over the web’, knowledge@Australian School of Business, July 2011 (Dale Boccabella)

‘ACCC voices support for dedicated resolution scheme for franchisees’, Smart Company, July 2011 (Frank Zumbo)

‘Fuel pump price rises should be exposed’, Northern Territory News/Sunday Territorian, July 2011 (Frank Zumbo)


‘Boardroom Exodus: Fallout from the Centro Case’, knowledge.asb.unsw.edu.au, July 2011 (Michael Peters)

‘Broadband Monopoly: Regulator Required for High-Speed Network’, knowledge@asb, July 2011 (Michael Peters)

“Boardroom Exodus: Fallout from the Centro Case”, knowledge@asb, July 2011 (Michael Peters)


‘Small towns feel fuel sting’, The Border Mail, June 2011 (Frank Zumbo)

‘Oil’s down, gas isn’t’, Daily Examiner (Grafton), June 2011 (Frank Zumbo)

‘The more we pay - the less we get for it’, The Cairns Post, June 2011 (Frank Zumbo)

‘WA franchising law advocates vow to fight on after committee rejects state laws’, Smart Company, June 2011 (Frank Zumbo)

A Woolworths representative was heckled’, Blue Mountains Gazette, June 2011 (Frank Zumbo)

‘Supermarkets fuel rural price anger’, The Weekly Times, June 2011 (Frank Zumbo)
‘Push for ethanol backfires in Bundy’, The News Mail, June 2011 (Frank Zumbo)

‘Personal information on development applications are not being protected’, The News Mail, June 2011 (Frank Zumbo)

‘The fuel rip-off game’, The News Mail, June 2011 (Frank Zumbo)

‘Leura liquor store meeting’, Blue Mountains Gazette, June 2011 (Frank Zumbo)

‘Rural petrol 'rip-off’", The Weekly Times, June 2011 (Frank Zumbo)

‘Ripped off at the pump’, The Northern Star, June 2011 (Frank Zumbo)

‘Sydney's getting a raw deal. Other capitals are better off’, Daily Telegraph, June 2011 (Frank Zumbo)

‘Servos stalling on prices’, The Warwick Daily News, June 2011 (Frank Zumbo)

‘Pain of petrol price predicted to ease shortly’, The News Mail, June 2011 (Frank Zumbo)

Australian Broadcasting Corporation News, Top End motorists 'ripped off' at fuel pump, June 2011 (Frank Zumbo)

‘Sealink denies monopoly claim’, The Islander, June 2011 (Frank Zumbo)

‘The saying goes that nothing is certain’, Western Advocate, June 2011 (Frank Zumbo)

‘At the bowser: high price to pay for petrol’, The Daily Mercury, June 2011 (Frank Zumbo)

“Stop ripping us off at the pump' Servos slow to pass on savings at bowser’, The Warwick Daily News, June 2011 (Frank Zumbo)

‘NT’s great fuel rip-off’, Northern Territory News/Sunday Territorian, June 2011 (Frank Zumbo)

‘Wagga waits for petrol price to fall’, The Daily Advertiser, June 2011 (Frank Zumbo)

‘Could SABMiller’s bid for Foster’s signal last drinks for boutiques?’’, The Conversation, June 2011 (Michael Peters)


ABC Radio: ‘Regulations v property rights and tobacco industry over the Government's plan to enforce plain packaging of cigarettes’, June 2011 (Michael Peters)

Feature article on infrastructure spending and taxation in Australia, In the Black, June 2011 (Dale Boccabella)
‘Federal budget review: is this the void we had to have?’, knowledge@Australian School of Business, May 2011 (Neil Warren and Dale Boccabella)

ABC 1: ‘Tax measures in Budget’, May 2011 (Dale Boccabella)


‘Big-city life a real pain in the hip pocket. A fairer deal for NSW’, Daily Telegraph, May 2011 (Frank Zumbo)

‘Time for a new broom at ACCC’, Canberra Times, May 2011 (Frank Zumbo)

‘Our fuel prices envy of the nation’, The Advertiser, May 2011 (Frank Zumbo)

‘Dairy Farmers call for Wesfarmers meeting on milk pricing’, Smart Company, May 2011 (Frank Zumbo)

‘The Australian Dairy Farmers (ADF) have ……’, The Land, May 2011 (Frank Zumbo)

‘Big ACCC flaw in Woolworths’ wine-market grab’, Canberra Times, May 2011 (Frank Zumbo)

‘The Curtains earn $143,000 a year. After paying bills they struggle to get ahead but Treasurer Wayne Swan says … you’re rich enough’, Daily Telegraph, May 2011 (Frank Zumbo)

‘Senate inquiry says no ‘silver bullet’ for banking competition, experts mixed on recommendations’, Smart Company, May 2011 (Frank Zumbo)

‘The Aussie dollar may be at a record’, Western Advocate, May 2011 (Frank Zumbo)

‘THE operator of a failed Hanwood service’, The Area News, May 2011 (Frank Zumbo)

‘ING said to be seeking buyer for Australian online banking unit’, M&A Navigator, May 2011 (Frank Zumbo)

‘Would you miss your favourite brand name products?’, Northern Daily Leader, May 2011 (Frank Zumbo)

ABC News: ‘Banks are making historically high profits’, May 2011 (Michael Peters)

ABC News: ‘Banks and technology, a new business model’, May 2011 (Michael Peters)


Lateline Business: ‘Financial planners seek to turn around reputation’, May 2011 (Michael Peters)

‘Reducing grit in the tax system. Is standard business reporting the answer?’, In the Black, April 2011 (Chris Evans and Binh Tran-Nam)
‘Poor competition costing motorists at the bowser’, Inverell Times, April 2011 (Frank Zumbo)

‘Watchdog role would add bite’, The Weekly Times, April 2011 (Frank Zumbo)

Australian Broadcasting Corporation News, Woolies takeover could lead to hangover for drinkers, April 2011 (Frank Zumbo)

Australian Broadcasting Corporation News, Euro towns accused of slugging motorists, April 2011 (Frank Zumbo)

Australian Broadcasting Corporation Transcripts, Woolworths to buy Cellarmasters. Woolworths to take over online wine retailer Cellarmasters, April 2011 (Frank Zumbo)

Australian Broadcasting Corporation News, Woolies takeover could lead to hangover for drinkers Professor Zumbo says the takeover will allow Woolworths to extend its market power... April 2011 (Frank Zumbo)

Australian Broadcasting Corporation News, Euro towns accused of slugging motorists, April 2011 (Frank Zumbo)

‘Glen Innes petrol cheapest in area’, Glen Innes Examiner, April 2011 (Frank Zumbo)

‘Ripped off at the bowser’, Batemans Bay Post, April 2011 (Frank Zumbo)

‘Lismore tops region for cheap fuel’, The Northern Star, April 2011 (Frank Zumbo)

Australian Broadcasting Corporation News, Forster petrol prices the highest in the state, April 2011 (Frank Zumbo)

‘Rural petrol costs up to 18.3c a litre more’, Daily Examiner (Grafton), April 2011 (Frank Zumbo)

‘Getting the loan you want’, The Observer (Gladstone), April 2011 (Frank Zumbo)

‘Samuel lashes out at ‘so-called competition experts’’, Banking Day, April 2011 (Frank Zumbo)

‘Branded goods may be shelved’, The Courier-Mail, April 2011 (Frank Zumbo)

‘Bookshop challenge to franchisors’, Australian Financial Review, April 2011 (Frank Zumbo)

‘A Federal Small Business and Farming Commissioner’, North Queensland Register, April 2011 (Frank Zumbo)

‘Coles and Woolworths have declared war’, The Area News, April 2011 (Frank Zumbo)

‘A watchdog is vital to keep NBN in check’, Canberra Times, April 2011 (Frank Zumbo)
‘DOWN, DOWN How Coles price in this deal really stayed down’, The Weekly Times, April 2011 (Frank Zumbo)

‘Driven to the poor house’, Illawarra Mercury, April 2011 (Frank Zumbo)

‘Brand slam: the rise of the generics’, Sunday Age, April 2011 (Frank Zumbo)

‘Home brands' trick of the eye’, Sun Herald, April 2011 (Frank Zumbo)

‘Call to monitor supermarkets’, Stock Journal, April 2011 (Frank Zumbo)

‘Farmers stand alone in fight’, BRW, April 2011 (Frank Zumbo)

‘NRMA slammed for predicting $2-a-litre petrol’, Illawarra Mercury, April 2011 (Frank Zumbo)

‘Legal battle looms for breakaway Angus & Robertson franchisees’, Smart Company, April 2011 (Frank Zumbo)

‘Home truths’, The Sydney Morning Herald, April 2011 (Frank Zumbo)

‘A question of principle rather than money’, The Australian, April 2011 (Frank Zumbo)

‘Local motorists have been warned petrol’, The Area News, April 2011 (Frank Zumbo)

‘Block on students’ tax break’, Australian Financial Review, April 2011 (Dale Boccabella)


‘Three wise men must end GST’s ‘groundhog day’”, The Canberra Times, April 2011 (Neil Warren)

‘Mining blows up fair-go federalism and opens the way for genuine tax reform’, The Australian, April 2011 (Neil Warren)


‘Contradictions swarm inside the black box’, Australian Financial Review, April 2011 (Neil Warren)

‘Gillard’s tax critics miss the point’, The Age, April 2011 (Neil Warren)

‘Book franchise split reads like Shakespearean tragedy’, Smartcompany, April 2011 (Jenny Buchan)

Australian Broadcasting Corporation News, ‘Executive packages are under the spotlight again’, April 2011 (Michael Peters)
Australian Broadcasting News, ‘Leighton Holdings and Wal King’s departure bonus’, April 2011 (Michael Peters)

‘The so-called supermarket milk price’, Queensland Country Life, March 2011 (Frank Zumbo)

‘Slick marketing leads to slippery slide for farmers’, Victor Harbor Times, March 2011 (Frank Zumbo)

‘Cheap petrol a trap for drivers, says RAA’, The Advertiser, March 2011 (Frank Zumbo)

‘Coles and Woolies face price shake-up’, The Courier-Mail, March 2011 (Frank Zumbo)

‘Minnows stand aside as Goliath fights Goliath’, Australian Financial Review, March 2011 (Frank Zumbo)

Australian Broadcasting Corporation Transcripts, ‘Beer wars as Foster’s takes on the supermarkets. Foster’s pulls supply to foil Coles Beer wars as Fosters takes on the supermarkets, March 2011 (Frank Zumbo)

Australian Broadcasting Corporation News: Foster’s pulls beer to foil price war. A Fosters beer sits on a bar beer wars as Fosters takes on the supermarkets, March 2011 (Frank Zumbo)

Radio New Zealand News, The Australian beer maker Fosters has hit back at moves by the major supermarkets..., March 2011 (Frank Zumbo)

‘Let's ensure fairness in fine print’, Hobart Mercury, March 2011 (Frank Zumbo)

‘Call to protect farmers’, The Weekly Times, March 2011 (Frank Zumbo)

‘Milk war heats up’, Geelong Advertiser, March 2011 (Frank Zumbo)

‘The toys on every child's wish list’, The Advertiser, March 2011 (Frank Zumbo)

Australian Broadcasting Corporation Transcripts, Visy and Amcor customers win record damages payout Visy and Amcor customers win record damages payout, March 2011 (Frank Zumbo)

‘Watchdog under attack’, The Age, March 2011 (Frank Zumbo)

‘Fresh milk shortages predicted’, Townsville Bulletin, March 2011 (Frank Zumbo)

‘Aust Senate Hears Retailers’ Milk War Could Spur Shortages’, Asia Pulse, March 2011 (Frank Zumbo)

‘Watchdog refuses to spill on milk wars’, The Sydney Morning Herald, March 2011 (Frank Zumbo)

‘Sour milk at Senate inquiry - ACCC accused of prejudging price dispute’, The Courier-Mail, March 2011 (Frank Zumbo)
‘Are Australian consumers and farmers being milked?, The Ballarat Courier, March 2011 (Frank Zumbo)

‘Amcor and Visy to settle cartel class action with SMEs’, Smart Company, March 2011 (Frank Zumbo)

‘Coles denies raising petrol prices to offset cheap milk’, Smart Company, March 2011 (Frank Zumbo)

‘No such thing as a free lunch’, The Newcastle Herald, March 2011 (Frank Zumbo)

‘Cereal is cheaper but petrol a shocker’, The Courier-Mail, March 2011 (Frank Zumbo)

‘No proof of oil shortage but cost of petrol keeps rising’, The Australian, March 2011 (Frank Zumbo)

‘Smaller stores caught in crossfire’, The Courier-Mail, March 2011 (Frank Zumbo)

Australian Broadcasting Corporation News, ‘Farmers' dismay at supermarket price war. Dairy herd free range egg producers say they will be hurt by the price wars,’ March 2011 (Frank Zumbo)

‘Tamworth motorists are paying among ….’; Northern Daily Leader, March 2011 (Frank Zumbo)

‘Shareholders close in on Coles votes’, Stock Journal, March 2011 (Frank Zumbo)

‘Shareholders sour on milk prices’, Farm Weekly, March 2011 (Frank Zumbo)

‘No go tax zones, gutless politicians, and the looming fiscal crisis Australia faces’, The Sydney Morning Herald, March 2011 (Dale Boccabella)

‘Libya oil fears hit petrol prices’, Northern Territory News/Sunday Territorian, March 2011 (Frank Zumbo)


‘The tax system is killing the country’, Australian Financial Review, March 2011 (Neil Warren)

ABC 702: Foster's takes on Coles and Woolworths over cheap beer, March 2011 (Frank Zumbo)

Lateline Business: ‘Fosters withholds beer from price war’, March 2011 (Michael Peters)


‘Conroy lays down the law on phones’, The Australian, February 2011 (Frank Zumbo)
‘Price war milks shoppers’, Daily Examiner (Grafton), February 2011 (Frank Zumbo)

‘Conduct unbecoming’, BRW, February 2011 (Frank Zumbo)

‘Majority of WA franchise inquiry submissions oppose legislation’, Smart Company, February 2011 (Frank Zumbo)

‘Sometimes, it pays to be cynical’, The West Australian, February 2011 (Frank Zumbo)

‘Bank wars no benefit to public, says expert’, The West Australian, February 2011 (Frank Zumbo)

‘The real cost of lower milk prices’, Southern Courier, February 2011 (Frank Zumbo)

‘Cheaper milk may end up being something to cry over’, The Border Mail, February 2011 (Frank Zumbo)

‘Milk inquiry to probe Coles, Woolworths over massive discounting’, Smart Company, February 2011 (Frank Zumbo)

‘Cheap milk will squeeze us dry’, Canberra Times, February 2011 (Frank Zumbo)

‘More petrol pain’, Sunday Times (Perth), February 2011 (Frank Zumbo)

‘Milk price war may ruin dairy farmers’, The West Australian, February 2011 (Frank Zumbo)

‘Break up the big banks’, BRW, February 2011 (Frank Zumbo)

‘Independents join Coles’ milk price war, The West Australian, February 2011 (Frank Zumbo)

‘Milk jobs fear Supermarket war’, The Weekly Times, February 2011 (Frank Zumbo)

‘WA feels the pain as cost of living leaps’, The West Australian, January 2011 (Frank Zumbo)

‘Online retail not merely a matter of tax’, The Sydney Morning Herald, January 2011 (Frank Zumbo)

‘Banking on broader access’, Australian Financial Review, January 2011 (Frank Zumbo)

Australian Broadcasting Corporation News, Retailers brand online campaign a disaster. A loophole allows overseas businesses to sell goods under $1,000 to Australians free of GST, January 2011, (Frank Zumbo)

‘The future lies in online retailing’, Southern Courier, January 2011 (Frank Zumbo)

‘Aldi to get prime ACT sites’, Canberra Times, January 2011 (Frank Zumbo)
‘Newsmaker Gerry Harvey’ The Sydney Morning Herald, January 2011 (Frank Zumbo)

‘Online GST ‘unlikely’, Kalgoorlie Miner, January 2011 (Frank Zumbo)

‘GST may be the least of retailers problem’, Australian Financial Review, January 2011 (Frank Zumbo)

‘Online GST off the table’, The Advertiser, January 2011 (Frank Zumbo)

‘Overseas online GST grab not cost-effective: expert’, Northern Territory News/Sunday Territorian, January 2011 (Frank Zumbo)

‘Too many questions surround the broadband rollout to rush ahead’, The Courier-Mail, January 2011 (Frank Zumbo)

‘Tax expert doubts online GST could be imposed in Australia’, Asia Pulse, January 2011 (Frank Zumbo)

Australian Broadcasting Corporation News, ‘Shorten puts a dampener on GST push. A cursor sits over an ‘add to cart’ tab on an online retail shopping site. Big retailers wage war on web’, January 2011 (Frank Zumbo)

‘Gerry: Tax leg-up is hardly normal’, The Gold Coast Bulletin, January 2011 (Frank Zumbo)

‘Get ready for fuel hike’, The Gold Coast Bulletin, January 2011 (Frank Zumbo)


‘Sharing the pain and the tax burden’, The Sydney Morning Herald, January 2011 (Neil Warren)

‘Offshore GST-free limit needs tweaking’, The Sydney Morning Herald, January 2011 (Dale Boccabella)

‘Online retailers and GST’, The Sydney Morning Herald, January 2011 (Dale Boccabella)