



Taxation and Business Law 2011 Research Report

Never Stand Still

Australian School of Business

Taxation and Business Law

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



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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

			2009	2010	2011
			HERDC Points	HERDC Points	HERDC Points
		A1 Book - Scholarly Research	10.0000	5.0000	5.0000
		B1 Chapter - Scholarly Research	8.2500	10.1111	11.0000
		C1 Journal - Refereed & Scholarly Article	24.7500	27.6667	31.0000
		E1 Conference - Full Paper Refereed	3.6667	3.0000	2.3333
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.

Number of non-HERDC publications for 2011

A2/A3 (Book – other research/edited)	3
A5 (Book - textbook)	3
B2 (Chapter – other research)	2
B5 (Chapter – textbook)	4
C2/C3 (Journal – other refereed/non-refereed article)	4
C4 (Journal – letter or note)	1
E2/E3 (Conference - non-refereed/abstract)	23
E5 (Conference – presentation not published)	12
E6 (Conference – poster)	1
R1 (Government Report)	2
R3 (Working paper)	1
T (PhD theses)	8
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.

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

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

Bruce Gordon	<p>Member, Australasian Law Teachers Association</p> <p>Solicitor of the Supreme Court of New South Wales and High Court of Australia</p> <p>Member, Committee for Creation of New International Standard for Product Recall ISO/PC 240, International Organization for Standardization</p>
Anil Hargovan	<p>President, Corporate Law Teachers Association</p> <p>Member, Convener of Company Law Interest Group, Australasian Law Teachers Association</p> <p>Member, Corporate Governance Subject Advisory Committee Chartered Secretaries Australia</p> <p>Admitted as Barrister of the Supreme Court of South Africa</p>
Helen Hodgson	<p>Fellow, CPA Australia</p> <p>Member, Law Council of Australia (Business Law Section)</p> <p>Fellow, Taxation Institute of Australia</p> <p>Member, Australasian Tax Teachers Association</p> <p>Registered Tax Agent</p> <p>Member of the Uniting Church Social Justice Reference Committee</p>
Anna Huggins	<p>Member, Australasian Law Teachers Association</p>
Mary Ip	<p>Member, China Working Group of the International Legal Services Advisory Council, Federal Attorney General's Department</p> <p>Inaugural and Committee Member, China Focus Group, Law Council of Australia</p> <p>Committee Member, International Legal Issues Focus Group, Law Council of Australia</p> <p>Member, China Law Network, Melbourne Law Faculty</p> <p>Member, China Studies Centre, University of Sydney (January to August 2011)</p> <p>Member, Australasian Law Teachers Association</p>

Gordon Mackenzie	<p>Member, Law Society of New South Wales</p> <p>Fellow, Taxation Institute of Australia</p> <p>Member, Australasian Tax Teachers Association</p> <p>Member, Steering Committee of Centre for Pensions and Superannuation</p> <p>Fellow, Financial Services Institute of Australasia</p> <p>Academic Member, Tax Technical Committee, Institute of Chartered Accountants of Australia</p> <p>Member, Judging Panel for Investment and Financial Services Association (IFSA)-Deloitte Future Leaders Award Program</p> <p>Member, Editorial panel for <i>Australian Superannuation Law Bulletin</i>, LexisNexis Ltd</p>
Fiona Martin	<p>Fellow, Taxation Institute of Australia</p> <p>Solicitor of the Supreme Court of New South Wales and High Court of Australia</p> <p>Member, Tax Research Network UK</p> <p>Member, Australasian Tax Teachers Association</p> <p>Member, Australasian Law Teachers Association</p>
Dr Margaret McKerchar	<p>Fellow, CPA Australia</p> <p>NSW Divisional Councillor, CPA Australia</p> <p>Member, Professional Qualifications Advisory Committee, CPA Australia</p> <p>Adjunct Professor, University of South Australia</p> <p>Fellow, Taxation Institute of Australia</p> <p>Member, Australasian Tax Teachers Association</p> <p>Member, Taxation Research Network UK</p> <p>Australian Research Council: Reviewer of International Standing</p> <p>ERA Peer Reviewer</p> <p>Visiting Professor, Universiti Teknologi MARA (UiTM) Malaysia 2009-2010</p> <p>Registered Tax Agent</p>

Michael Peters	<p>Solicitor and Barrister of the Supreme Court of New South Wales and High Court of Australia</p> <p>Member, Australasian Mutuals Institute</p> <p>Member, Law Society of New South Wales</p> <p>Member, International Bar Association</p> <p>Member, Economics and Business Educators Association</p> <p>Member, Australasian Law Teachers Association</p> <p>Member, LAWASIA Association</p> <p>Member, Commonwealth Legal Education Association.</p> <p>Member, Convocation University of London</p> <p>Member, Copyright Agency Limited</p> <p>Member, President's Arbitration Panel, Law Society of New South Wales</p> <p>Member, Tourism Focus Group</p>
Dr Nolan Sharkey	<p>Member, Institute of Chartered Accountants in Australia (ICAA)</p> <p>Registered Tax Agent</p> <p>China Associate, ITSAPT Association UK</p> <p>Member, International Tax Planners Association</p> <p>Member, Chinese Studies Association of Australia</p> <p>Member, Oriental Society of Australia</p> <p>Member, ARC Asia Pacific Futures Research Network</p>
John Taylor	<p>Member, Australasian Tax Teachers Association</p> <p>Member, Australasian Law Teachers Association</p> <p>Member, International Fiscal Association</p> <p>Member, Society For Legal Scholars, UK</p> <p>Member, Taxation Research Network, UK</p> <p>Solicitor of the Supreme Court of New South Wales</p>
Dr Binh Tran-Nam	<p>Member, Australasian Tax Teachers Association</p> <p>Member, Economic Society of Australia</p>

Dr Michael Walpole	<p>International Research Fellow, Oxford University (Centre for Business Taxation) 2009 onwards</p> <p>Fellow, Taxation Institute of Australia</p> <p>Member, NSW Education Committee, Taxation Institute of Australia</p> <p>Member, Australasian Tax Teachers Association</p> <p>Member, Australasian Law Teachers Association</p> <p>Member, Society of Legal Scholars UK</p> <p>Member, Taxation Research Network, UK</p> <p>Member, Tax Specialist Accreditation Committee, Law Society of New South Wales</p> <p>Adjunct Fellow, Taxation Law and Policy Research Institute Monash University</p>
Dr Neil Warren	<p>Tax Advisor, Business Coalition for Tax Reform</p> <p>Australian Research Council: International Reviewer</p> <p>Member, Economic Society of Australia</p>
Frank Zumbo	<p>Member, South Australian Government Steering Committee for the establishment of a Small Business Commissioner.</p> <p>Member, Australasian Law Teachers Association</p>

9. Visiting Professorial Fellows and Emeriti Professor

Emeriti Professor	Professor Andrew Terry
Visiting Professorial Fellows	Professor Richard Bird, Professor Gordon Cooper, Professor Judith Freedman, Professor Yuri Grbich, Professor Richard Highfield and Professor Robin Woellner
Senior Visiting Fellow	Professor Andrew Halkyard

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

Candidate	Thesis topic	Supervisor(s)
Kalmen Datt (School staff)	The regulation of directors in relation to tax: Is this legislative overkill?	Michael Walpole and Mark Burton
Alexander Fullarton	Miners' motivation: Taxpayer involvement in mass marketed tax avoidance schemes in the Pilbara region of Western Australia between 1990 and 2000	Chris Evans and Dale Pinto
Gaurav Gupta	The development of concessional tax policy in the light of the OECD harmful tax practices initiative	Michael Walpole and Robert Deutsch
Peter Hill	Conceptual and legislative framework for the exercise of the Commissioner of Taxation's administrative and compliance powers	Michael Walpole and Mark Burton
Helen Hodgson (School staff)	A Comparative Study of the Australian and UK Family Tax Transfer Systems from 1972 to 2007	Chris Evans and Bettina Cass
Anthony Hunter	Taxation of Trusts	Dale Boccabella and Michael Walpole (Co supervisor)
Sally Joseph	Tax and sustainability	Binh Tran-Nam and Lisa Marriott
Mahmoud Mohamed Abdellatif Khalil [Graduated in 2011]	The appropriate tax treatment of intellectual property rights in developing countries: reference to pharmaceutical industry in Egypt and India	Binh Tran-Nam and John Taylor
Jason Kerr	Improving taxpayer morale by simplified filing	Chris Evans and Margaret McKerchar
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	Michael Aitken and Bill Butcher

Candidate	Thesis topic	Supervisor(s)
Catriona Lavermicocca	Tax risk management as a corporate governance issue in Australia and its impact on income tax compliance by large corporate taxpayers	Margaret McKerchar and Chris Evans
Vincent Mangioni	Codifying value in the assessment of land value taxation	Neil Warren and Margaret McKerchar
Muzainah Mansor	An analysis of the performance of the Malaysian indirect tax system	Binh Tran-Nam and Neil Warren
Fiona Martin (School Staff)	An analysis of the income tax implications of mining payments to traditional land owners and an evaluation of four proposals for reform	Michael Walpole and Sean Brennan
Najeeb Ahmad Memon [Graduated in 2011]	Analysis of Presumptive Income Tax for Small Business in Informal Economies: A case of Pakistan	John Taylor and Dale Boccabella
Enrico Mercuri	Tax havens and the challenge of sovereignty	Robert Deutsch and John Taylor
Dianne Miller [Converted to MPhil in 2011]	'Climate change taxation: will the introduction of the Australian Emissions Trading Scheme result in a need for substantive tax reform?'	Chris Evans (followed by Bill Butcher) and Fiona Martin
Izlawanie Muhammad	Education and attitudes of corporate tax auditors and impact on compliance in Malaysia	Margaret McKerchar and Jacqui McManus – followed by Nolan Sharkey and Binh Tran-Nam
Yeni Mulyani [Graduated in 2011]	Factors influencing transfer pricing compliance: an Indonesian Perspective	John Taylor and Elizabeth Maitland
Binh Nguyen Ba	Intellectual property law and comparative law	Andrew Terry
Victoria Roberts	Reforming R&D tax concessions and their impact on food security	Margaret McKerchar and Natalie Stoianoff
Ian Ross-Gowan	The identification of opportunities to better harmonise tax legislation and accounting standards post the introduction of IFRS and the tax consolidations regime	Michael Walpole and Gordon Mackenzie

Candidate	Thesis topic	Supervisor(s)
Bruce Rowntree	The effective use of offshore financial centres by Australian residents	Robert Deutsch and Nolan Sharkey
Jeffery Scott	Taxation of life insurance and superannuation	Gordon Mackenzie and Hazel Bateman
Pornchai Wisuttisak	Competition law and the development and regulation of the Thai Electricity Sector	Frank Zumbo and May Fong Cheong
Shine Shang-Hong Wong	Assessing the effectiveness of phoenix laws using the DEFEAT test	Anil Hargovan and Bill Butcher (Co supervisor)
Suek Hua, Woung	The study of income tax morale in Malaysia	Chris Evans and Binh Tran Nam
Hanna Maria Zakowska	Standard business reporting and its implications on reporting burden	Binh Tran-Nam and Chris Evans
Zhang Zun [Graduated in 2011]	The Information Imbalance in the Franchising Relationship: A Best Practice Model for Disclosure and Evaluation of China's Regulatory Regime	Andrew Terry

12. MTax (Research) / MPhil (Business Law and Tax)

Candidate	Thesis topic	Supervisor(s)
Candidate	Thesis topic	Supervisor(s)
Kathrin Bain* (School Staff)	The taxation of cross-border profits in ASEAN: a re-conceptualisation	Robert Deutsch and Nolan Sharkey
Sharyn Blake	GST and supplies of real property – do unintended consequences improve GST law?	Dale Boccabella and Kalmen Datt
Theresa Bostle	The impact of economic and accounting concepts on the development and interpretation of tax law	John Taylor and Nolan Sharkey
Selina Cheng	Can Australia step further in protecting the environment by using trade restrictive measures?	Bill Butcher and Binh Tran-Nam
Peter Dixon	Conversations about a new tax system: narrative analysis of how the regime was introduced	Neil Warren and Helen Hodgson
Joseph Luke Huan [Graduated in 2011]	Vicarious liability in the Franchisor/Franchisee Relationship: a study of the US and Australian Position	Andrew Terry and Bill Butcher (Co supervisor)
Timothy Miles	Using narrative to teach commercial law to non-law students.	Jenny Buchan
John Minas	The operation and implications of the capital gains tax discount	Chris Evans and Dale Boccabella
Kristopher Riordan	Taxation certification and advice in the Australian Financial Planning Industry	Gordon MacKenzie and Dimity Kingsford-Smith
John Scott Thomson	Self-managed superannuation funds	Gordon MacKenzie and Margaret McKerchar

*converted to PhD in 2012

13. Postgraduate Research Degree Supervision

Dale Boccabella	<p>PhD: Anthony Hunter 'Taxation of Trusts'</p> <p>PhD: Najeeb Ahmad Memon, 'Analysis of Presumptive Income Tax for Small Business in Informal Economies: A case of Pakistan' [Graduated in 2011]</p> <p>MPhil: Sharyn Blake 'GST and supplies of real property – do unintended consequences improve GST law?'</p>
Jenny Buchan	<p>MPhil: Timothy Miles 'Using narrative to teach commercial law to non-law students'</p>
Bill Butcher	<p>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'</p> <p>PhD: Shine Wong 'Risk managing the interaction between Australian insolvency law and the UNCITRAL model law'</p> <p>MPhil: Selina Cheng 'Can Australia step further in protecting environment by using trade restrictive measures?'</p> <p>MPhil: Dianne Miller, 'Climate change taxation: will the introduction of the Australian Emissions Trading Scheme result in a need for substantive tax reform?'</p>
Kalmen Datt	<p>MPhil: Sharyn Blake 'GST and supplies of real property – do unintended consequences improve GST law?'</p>
Robert Deutsch	<p>PhD: Bruce Rowntree 'The effective use of offshore financial centres by Australian residents'</p> <p>PhD: Gaurav Gupta 'The development of concessional tax policy in the light of the OECD harmful tax practices initiative'</p> <p>PhD: Enrico Mercuri 'Tax havens and the challenge to sovereignty'</p> <p>MPhil: Kathrin Bain, 'The taxation of cross-border profits in ASEAN: a re-conceptualisation'</p>
Chris Evans	<p>PhD: Alexander Fullarton, 'Miners' motivation: taxpayer involvement in mass marketed tax avoidance schemes in the Pilbara region of Western Australia between 1990 and 2000'</p> <p>PhD: Helen Hodgson, 'A Comparative Study of the Australian and UK Family Tax Transfer Systems from 1972 to 2007'</p> <p>PhD: Jason Kerr, 'Improving taxpayer morale by simplified filing'</p>

	<p>PhD: Catriona Lavermicocca, 'Tax risk management as a corporate governance issue in Australia and its impact on income tax compliance by large corporate taxpayers'</p> <p>PhD: Suek Ha Woung, 'The study of income tax morale in Malaysia'</p> <p>PhD: Hanna Maria Zakowska, 'Standard business reporting and its implications on reporting burden'</p> <p>MPhil: Dianne Miller, 'Climate change taxation: will the introduction of the Australian Emissions Trading Scheme result in a need for substantive tax reform?'</p> <p>MTax (Research): John Minas, 'The operation and implications of the capital gains tax discount'</p>
Anil Hargovan	<p>PhD: Shine Wong: 'Assessing the effectiveness of phoenix laws using the DEFEAT test'</p>
Helen Hodgson	<p>MTax (Research): Peter Dixon, 'Conversations about a new tax system: Narrative analysis of how the regime was introduced'</p>
Gordon Mackenzie	<p>PhD: Ian Ross-Gowan, 'The identification of opportunities to better harmonise tax legislation and accounting standards post the introduction of IFRS and the tax consolidations regime'</p> <p>PhD: Jeffrey Scott, 'Taxation of life insurance and superannuation'</p> <p>MTax (Research): Kristopher Riordan 'Taxation Certification and advice in the Australian Financial Planning Industry'.</p> <p>MTax (Research): John Scott Thomson, 'Self-managed superannuation funds'</p>
Fiona Martin	<p>MPhil: Dianne Miller, 'Climate change taxation: will the introduction of the Australian Emissions Trading Scheme result in a need for substantive tax reform?'</p>
Margaret McKerchar	<p>PhD: Jason Kerr, 'Improving taxpayer morale by simplified filing'</p> <p>PhD: Catriona Lavermicocca, 'Tax risk management as a corporate governance issue in Australia and its impact on income tax compliance by large corporate taxpayers'</p> <p>PhD: Vincent Mangioni, 'Codifying value in the assessment of land value taxation'</p> <p>PhD: Victoria Roberts, 'Reforming R&D tax concessions and their impact on food security'</p>

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: Najeeb Ahmad Memon, 'Analysis of Presumptive Income Tax for Small Business in Informal Economies: A case of Pakistan' [Graduated in 2011]

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]

MPhil: Joseph Luke Huan, 'Vicarious liability in the Franchisor/Franchisee Relationship: a study of the US and Australian Position' [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	MPhil Thesis: Joseph Luke Huan, 'Vicarious liability in the Franchisor/Franchisee Relationship: a study of the US and Australian Position', The University of New South Wales.
Margaret McKerchar	PhD Thesis, Catherine Mary Ikin, 'Corporate Tax Strategy under the Australian Dividend Imputation System', Australian National University. PhD Thesis, Rosiati Ramli, 'The challenges of sustainable transportation: An international comparative perspective with particular reference to the Southeast Asian experience', Macquarie University. PhD Thesis, Natrah Saad, 'Fairness Perceptions and Compliance Behaviour: Taxpayers' Judgements in Self-Assessment Environments', University of Canterbury. PhD Thesis, Sue (Siew Eng) Yong, 'Tax Compliance and Small and Medium Enterprise Operators: An Intra-Cultural Study in New Zealand', Auckland University of Technology.
Michael Walpole	PhD Thesis, Ian Tregoning, 'An examination of the development and meaning of goodwill and the possibility of achieving a synthesis between its legal and accounting concepts', Monash University.

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

Robert Deutsch	eJournal of Tax Research Retirement and Estate Planning Bulletin
Chris Evans	Australian Tax Review (General Editor) eJournal of Tax Research Legal Issues in Business The Asian Journal of Business and Accounting (Panel of Associate Editors)
Gordon Mackenzie	Australian Superannuation Law Bulletin
Margaret McKerchar	Journal of the Australasian Tax Teachers Association Journal of Financial Reporting and Accounting
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

John Taylor	Accounting History
	Australian Tax Forum
	Australian Tax Review
	British Tax Review
	eJournal of Tax Research
	Melbourne University Law Review
	New Zealand Journal of Tax Law and Policy
Binh Tran-Nam	Australian Tax Forum
	Economic Record
	Studies in Regional Science
Michael Walpole	Australian Tax Forum
	eJournal of Tax Research
	Journal of Australasian Tax Teachers Association
	New Zealand Journal of Tax Law and Policy
Neil Warren	Australian Economic Review
	Australian Tax Forum

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.

Book - Other Research

Peters, M.K 2011, Commercial Principles and the Law, 2nd Edition, LPA Books, Sydney.

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

Book – Edited

Evans, C, Freedman, J, & Krever, R (eds) 2011, The Delicate Balance: Tax, Discretion and the Rule of Law, IBFD, Amsterdam.

Book – Textbook

Coleman, C, Hart, G, Bondfield, B, **McKerchar, MA**, et al 2011, Australian Tax Analysis, Thomson Reuters, Sydney.

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

Deutsch, RL, Friezer, M, Fullerton, IG, Hanley, PJ, & et al, 2011, Australian Tax Handbook 2011, Thomson Reuters.

Du Plessis, J, **Hargovan, A**, Bagaric, M, 2011, Principles of Contemporary Corporate Governance (2nd ed, Cambridge)

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.

Hill, P 2011, The Binding GST Rulings System - Its Heritage and Future, GST in Australia: Looking Forward from the First Decade (pp. 381 - 408), Thomson Reuters, Sydney.

Joseph, S 2011, Why should there always be a loser in environmental taxation?, Environmental Taxation and Climate Change: Achieving Environmental sustainability through Fiscal Policy (First Edition, pp. 63 - 78), Edward Elgar, United Kingdom.

McKerchar, MA 2011, Connecting Tax Research and Practice: The Past, Present and Future, Bridging the Gap between Academic Accounting Research and Professional Practice (1, pp. 51 - 58), ICAA, Sydney.

Tran-Nam, B 2011, The Humboldt ideals in Australian universities: Lessons for Vietnam, 200 Years of Humboldt University (1810-2010): International and Vietnamese Experiences (1st, pp. 371 - 396), Tri Thuc Publication House, Ha Noi.

Tran-Nam, B 2011, The equity dimension in university reform, Khi Rong Muon Thuc Day: Loay Hoay Voi Mo Hinh Kinh Te sau Doi Moi (When the Dragon Is Awakening: Struggling with Post-Reform Economic Model) (1st, pp. 407 - 418), Social Labour Publication House, Ho Chi Minh City.

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.

Walpole, M, & Evans, C 2011, The Delicate Balance: Revenue Authority Discretions and the Rule of Law in Australia, The Delicate Balance: Tax, Discretion and the Rule of Law (First, pp. 121 - 148). , IBFD, Amsterdam.

Chapter - Other Research

Martin, FA, & Curran, J 2011, Separated Children, The Refugee Law Reader Cases, Documents and Materials.

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

Chapter - Textbook

Taylor, C John 2011, Capital Gains Tax, Understanding Taxation Law (4th, pp. 249 - 377), LexisNexis Butterworths, Sydney.

Taylor, C John 2011, International Aspects, Understanding Taxation Law (4th, pp. 1094 - 1152), LexisNexis Butterworths, Sydney.

Taylor, C John 2011, Taxation of Companies, Understanding Taxation Law (4th, pp. 680 - 773), LexisNexis Butterworths, Sydney.

Taylor, C John 2011, Taxation of Shareholders, Understanding Taxation Law (4th, pp. 783 - 886), LexisNexis Butterworths, Sydney.

Walpole, M 2011, Introduction, Understanding Taxation Law (4th, pp. 1 – 31), LexisNexis Butterworths, Sydney.

Walpole, M 2011, Structure of the Acts and the Income Concept, Understanding Taxation Law (4th, pp. 32 – 81), LexisNexis Butterworths, Sydney.

Walpole, M 2011, Tax Administration, Understanding Taxation Law (4th, pp. 1041 – 1076), LexisNexis Butterworths, Sydney.

Walpole, M 2011, Goods and Services Tax, Understanding Taxation Law (4th, pp. 1157 – 1193), LexisNexis Butterworths, Sydney.

Journal - Refereed & Scholarly Article

Bain, KE, Krever, R, & Van der Westhuysen, A 2011, 'The Influence of Alternative Model Tax Treaties on Australian Treaties', Australian Tax Forum Journal, 26, pp. 31 - 49.

Bevacqua, G 2011, 'Public policy concerns in taxpayer claims against the Commissioner of Taxation: Myths and Realities', Australian Tax Review, 40, pp. 10 - 25.

Boccabella, D 2011, 'Theft of trading stock: preventing a double deduction on loss by theft is problematic', Australian Tax Review, 40, pp. 26 - 51.

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.

Cejnar, L 2011, 'The global nature of competition: exploring future possibilities in the aftermath of the global financial crisis', Macquarie Journal of Business Law, 8, pp. 202 - 221.

Datt, KH, & Sawyer, A 2011, 'Listed Corporations and Disclosure: Australia and New Zealand - A Contrasting Yet Converging Dynamic', eJournal of Tax Research, 9, pp. 38 - 58.

Datt, KH, & Keating, M 2011, 'Traveler and American Express: A Tale of Two Countries The Australian and New Zealand Treatment of Identical Transactions Compared for GST', eJournal of Tax Research, 9, pp. 71 - 88.

Evans, C 2011, 'Reflections on the Mirrlees Review: An Australasian Perspective', Fiscal Studies, 32, pp. 375 - 393.

Hargovan, AC, & Harris, J 2011, 'Together alone: Corporate group structures and their legal status revisited', Australian Business Law Review, 39, pp. 85 - 94.

Hargovan, AC, & Harris, J. 2011, 'Cutting the Gordian Knot of Corporate Law: Revising veil piercing in corporate groups', Australian Journal of Corporate Law, 26, pp 39-54.

Hodgson, HM 2011, 'Unscrambling The Egg: Reform Pathways in the Tax Transfer System', Australian Tax Forum Journal, (2011), pp. 257 - 286.

Huggins, A 2011, 'The Threshold Learning Outcome on Self-Management for the Bachelor of Laws Degree: A Proposed Focus for Teaching Strategies in the First Year Law Curriculum', *International Journal of the First Year in Higher Education*, 2, pp. 23 - 34.

Lavermicocca, C 2011, 'Tax Risk Management Practices and Their Impact on Tax Compliance Behaviour – The Views of Tax Executives from Large Australian Companies', *eJournal of Tax Research*, 9, pp. 89 - 115.

Mackenzie, G, & Tran, A 2011, 'Risk as a Measure in Taxing Financial Arrangements', *Australian Tax Forum Journal*, 26(4), pp. 665 - 692.

Mackenzie, G 2011, 'Tax Distortions and Retail Investors', *JASSA - Journal of the Securities Institute of Australia*, 2011, pp. 38 - 42.

Martin, FA 2011, 'Recent Federal Court Decision Highlights the Use of an Income Tax Exempt Structure to Facilitate Face-to Face Banking and other Services in Remote Communities', *Indigenous Law Bulletin*, 2011.

Martin, FA 2011, 'The Legal Concept of Charity and its Expansion after the Aid/Watch Decision', *Cosmopolitan Civil Societies: An Interdisciplinary Journal*, 3, pp. 20 - 33.

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.

Minas, J 2011, 'Taxing Personal Capital Gains in Australia - is the discount ready for reform?', *Journal of the Australasian Tax Teachers Association*, 6, pp. 59 - 67.

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

Peters M.K 2011 "Financial Planners post GFC: Fiduciary duties beyond reasonable expectation?" *Journal of Business and the Law*, 1, pp 9-14.

Peters M.K 2011 "Airports and Competition: No landing in sight" *Journal of Tourism Law*, 3, pp 13-17.

Pope, J, & **McKerchar, MA** 2011, 'Understanding Tax Morale and its Effect on Individual Taxpayer Compliance', *British Tax Review*, pp. 587 - 601.

Russell, T 2011, 'The patchwork landscape: where Article 13(4) of the OECD Model and Div 855 meet rugged terrain', *Australian Tax Review*, 40, pp. 205 - 221.

Sharkey, NC, & Bain, KE 2011, 'An Australia-Hong Kong DTA: Assessing the costs and benefits', *eJournal of Tax Research*, 9, pp. 268 - 293.

Sharkey, NC 2011, 'China's tax Treaties and Beneficial ownership', *Bulletin for International Taxation*, 65, pp. 655 - 661.

Sharkey, NC 2011, 'Proposed New Controlled Foreign Company regime', *Bulletin for International Taxation*, 65 (7), pp. 416 – 419.

Taylor, C John 2011, 'Some distinctive features of Australian tax treaty practice: An examination of their origins and interpretation', *eJournal of Tax Research*, 9, pp. 294 - 338.

Terry, AL, & Zhang, Y 2011, 'The power and information imbalance in franchising: the role of prior disclosure under the Franchising Code of Conduct', *Australian Business Law Review*, 39, pp. 245 - 259.

Tran-Nam, B 2011, 'A Review of the Gossenian Approach to the Theory of Time Allocation', *International Journal of Development and Conflict*, 1, pp. 265 - 282.

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Tran-Nam, B, & Tran, A 2011, 'Ranking of Tax Journals - A Peer Perception Study', *Australian Tax Forum Journal*, 26, pp. 213 - 255.

Tran-Nam, B, & Evans, C 2011, 'Tax Policy Simplification: An Evaluation of the Proposal for a Standard Deduction for Work Related Expenses', *Australian Tax Forum Journal*, 26, pp. 719 - 735.

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

Zhu, M, Wang, Z, & Quan, H. R. 2011, 'A study on the key factors influencing international franchisors' choice of entry modes into China', *Frontiers of Business Research In China*, 5, pp. 3 - 22.

Zumbo, F 2011, 'Franchisor disclosure under the franchising code of conduct: The case for reform', *Australian Journal of Competition and Consumer Law*, 19, pp. 277 - 282.

Zumbo, F 2011, 'The Blacktown Amendment: Dealing effectively with geographic price discrimination', *Australian Journal of Competition and Consumer Law*, 19, pp. 33 - 40.

Zumbo, F 2011, 'The case for establishing an Australian Small Business and Farming Commissioner', *Australian Journal of Competition and Consumer Law*, 19, pp. 195 - 201.

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

Gangopadhyay, P., Ngo Van Long, **Tran-Nam, B**, & Wan Jr., H.Y. 2011, 'Introduction', *International Journal of Development and Conflict*, 1, pp. 225 - 229.

Kent, B 2011, 'Complexities of the loss carry-forward provisions', *The Tax Specialist*, 15, pp. 106 - 111.

Peters M.K 2011, 'Regulating Supa: Regulation you can bank on?', *Law and Business Review*, 3, pp 48-52.

Peters M.K 2011, 'The superhighway to nowhere? Regulating the Australian broadband network', *International Journal of Business Regulation*, 2, pp 12-15.

Journal - Non Refereed Article

Boccabella, D 2011, 'A loss-carryback rule for business losses in Australia: Some initial thoughts', *Weekly Tax Bulletin*, Thomson Reuters, Issue No 47, November 2011, pp 1710-1714.

Boccabella, D 2011, 'High Court special leave application in *Clark* trust resettlement case: suggested considerations - Part 2', *Weekly Tax Bulletin*, Thomson Reuters, Issue No 33, August 2011, pp 1215-1218.

Boccabella, D 2011, 'High Court special leave application in *Clark* trust resettlement case: suggested considerations - Part 1', *Weekly Tax Bulletin*, Thomson Reuters, Issue No 32, July 2011, pp 1166-1170.

Boccabella, D 2011, 'Is the *Clark* trust case a reminder of another mystery "lurking" in the Trust Loss Rules?' *Weekly Tax Bulletin*, Thomson Reuters, Issue No 17, April 2011, pp 573-575,

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.

Hargovan, A 2011, 'Directors' and Employees' Duty of Fidelity – *Holyoake* ', 63 *Keeping Good Companies* 668.

Hargovan, A 2011, 'Throwing Light on Shadow Directors – Court of Appeal in *Buzzle v Apple Computer*', 11 *Insolvency Law Bulletin* 173.

Hargovan, A 2011, 'Voluntary Alienation to Defraud Creditors', 11 *Insolvency Law Bulletin* 152.

Mackenzie, G 2011, 'LRBA- members forgiving loans to their SMSF', *Australian Superannuation Law Bulletin*, 23, pp. 90 - 91.

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

Journal - Letter or Note

Mackenzie, G 2011, 'Tax System puts super funds at risk', *Australian Financial Review*, p. 63.

Conference - Full Paper Refereed

Buchan, J, Harris, JA, & Gunasekara, G 2011, 'Franchise mediation: confidentiality or disclosure: a consumer protection conundrum', 25th Annual International Society of Franchising Conference, Boston, 16 - 18 June 2011.

Irving, S 2011, 'What is the general picture of a franchisee entering litigation? An analysis of franchisees entering litigation with franchisors based on misleading and deceptive conduct', 24th Annual Small Enterprise Association of Australia and New Zealand Conference, Sydney, Australia, 14 July 2011.

Wisuttisak, P 2011, 'Competition law and sectoral regulation on Thai energy sector: A review and the forward development plan', 2nd CUTS-CIRC International Conference Reviewing of the Global Experience with Economic Regulation, New Delhi, 15-17 March 2011.

Conference - Full Paper, Not Refereed

Boccabella, D 2011, 'Does avoiding making a Capital Gain amount to a Tax Benefit under the GAAR?', 2011 Australasian Tax Teachers' Association Conference 23rd Annual Conference, Melbourne, 19-20 January 2011.

Boccabella, D 2011, 'Technical tax update for TAFE Teachers', One-Day TAFE Teachers Conference, December 2011.

Buchan, J 2011, 'Exploring The Limitations Of Pre-Contract Disclosure as a Franchisee-Protection And Empowerment Mechanism In Business Format Franchising', 5th Economics and Management of Networks Conference, Limassol, Cyprus, 1-3 December 2011.

Buchan, J, & Wilcox, T 2011, 'Preparing Doctoral Candidates for a Future in Academe: Exploring the Benefits and Disadvantages of Publishing During Candidature', Annual Meeting of the Canadian Association of Law Teachers (CALT), Fredericton, New Brunswick, May 31 - June 1 2011.

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.

Datt, K 2011, 'Constitutional issues arising from the imposition of exactions on directors for breaches by companies' of their tax', Australasian Tax Teachers Association Conference 23rd Annual Conference, Melbourne, 19 - 21 January 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.

Hargovan, A 2011, 'The Statute of Elizabeth (1571) and its Contemporary Application in Insolvency Law: An Anglo-Asian Perspective', INSOL International Academics' Group Meeting, Shangri-La Hotel, Singapore.

Hargovan, A & Harris, J 2011, 'Cutting the Gordian Knot of Corporate Law: Revisiting Veil Piercing in Corporate Groups' Corporate Law Teachers Association Conference, Queensland University of Technology, Brisbane.

Hodgson, HM 2011, 'Unscrambling The Egg: Institutional Pathways and Reform of the Tax Transfer System', Australasian Tax Teachers Conference 23rd Annual Conference, Melbourne, 19 - 21 Jan 2011.

Ip, M 2011, 'An Examination of Economic Factor in the Evolution of Chinese Consumer Law', The Law and Society Association Annual Meeting San Francisco, California, June 2-5, 2011.

Loo, E, & **McKerchar, MA** 2011, 'The relationship between tax fairness, enforcement, risk personality and tax compliance: the case of selected taxpayers in Malaysia', 23rd Australasian Tax Teachers Association, Melbourne, 17-19 January 2011.

Mackenzie, G 2011, 'Tax Distortions and Retail Investors', 16th Annual Money and Finance Conference, Melbourne University, 6-7 July 2011.

McKerchar, MA 2011, 'Connecting tax research and practice: past, present and future', The Relationship between Academic Accounting Research and Professional Practice Conference, Adelaide, 1 February 2011.

McKerchar, MA, & Pope, J 2011, 'Modeling the determinants of tax morale and its effect on taxpayer compliance', 3rd Annual Behavioral Tax Symposium, George Mason University, Fairfax VA, 10-11 June 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.

Peters, MK 2011, 'Corporate governance of Australian banking: A lesson in law reform or good fortune', Corporate Law Teachers Association, Adelaide, February 2011.

Peters, MK 2011, 'Fiduciary duties of financial planners post GFC', Finance and Investment Planners Forum, Sydney 25-26 November 2011.

Sharkey, NC 2011, 'Default Tax Assessments in different institutional environments: An Australia/ China comparison of Rule of Law implications', Taxpayers Rights under the Constitution: Cross Straits, Taipei, 18/4/2011.

Taylor, CJ, 'Factors Influencing Australian Taxation Treaty Practice 1946 – 1976', Taxation Research Network Conference, University of Coventry, 8th and 9th September 2011.

Taylor, CJ, 'Globalisation And The Future Of Corporate – Shareholder Taxation', 22nd Australasian Tax Teachers Conference, University of Melbourne, 19th to 21st January 2011.

Taylor, CJ, 'National Report For Australia', Seminar on Taxation Of Intercompany Dividends Under Tax Treaties And EU Law, Milan, Università Cattolica del Sacro Cuore with the aegis of the OECD and the Italian Council of Ministers, 1st October 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.

Walpole, M, 'GST and interpretation – the new age of uncertainty', 23rd Annual GST Conference, GST in a Brave New World, The University of New South Wales, 13-15 April 2011.

Walpole, M 2011, 'The new "Option 2"? The Henry Review's broad based cash flow tax', Tax Reform; Results and Prospects Conference, Canberra, 5 December 2011.

Warren, NA 2011, 'Fiscal equalisation and State incentive for policy reform', State Funding Forum, The Realm Hotel, Canberra ACT, 12-13 September 2011.

Warren, NA 2011, 'Utilising grants to facilitate policy reform: a case for depooling repooled grants', Federalism Research Roundtable, UNSW, Sydney NSW, 25 March 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.

Wisuttisak, P 2011, 'Regulatory Framework of Thai Electricity Sector', Third Annual Conference on Competition and Regulation in Network Industries, Brussels, Belgium, 19 November 2010.

Wisuttisak, P 2011, 'The ASEAN competition policy guidelines and its compatibility with ASEAN member countries competition law', Asian Society of International Law 3rd Biennial Conference, Beijing, 27-28 August 2011.

Conference - Abstract Only

Martin, FA 2011, 'Taxation Issues and Native Title Payments', Tonkin's Native Title Forum 2011, Brisbane, 29-30 August 2011.

Martin, FA 2011, 'The Impact of the High Court Aid/Watch Decision on Charity Law', UTS, Aid/Watch Forum, Sydney, June 2011.

Martin, FA, & Tran-Nam, B 2011, 'The Mining Withholding Tax in respect of Mining Payments from Aboriginal Land', 23rd Australasian Tax Teachers Association, Melbourne, 17-19 January 2011.

Martin, FA 2011, 'The Scope and Regulation of the Not-for-profit Sector', Australian Charity Law Association Annual Conference, Melbourne, 23 September 2011.

Martin, FA 2011, 'The Use of Charities by Australian Traditional Owners in the Northern Territory to Receive Mining Payments', Seventh International Society for Third Sector Research Asia Pacific Regional Conference, Sanur, Bali, Indonesia, 24-26 November 2011.

Conference - Presentation, not Published

Bain, KE 2011, 'Matters Affecting Taxpayer Confidentiality: Taxipedia Leaks', Tax Institute of Australia's 4th Annual Tax Forum, Sydney, 19-20 May 2011.

Bain, KE 2011, 'Taxation treatment of education expenses: a policy perspective', Annual Australasian Tax Teachers Association conference, Melbourne, Australia, 19-21 January 2011.

Bain, KE, & Krever, R 2011, 'The Impact of Non-Tax Treaties on Tax Rules in Australia', Tax Rules in Non Tax Agreements, Rust, Austria, 7-9 July 2011.

Deutsch, RL 2011, 'Financial Statements for Non-Accountants', The UNSW Law School, CLE Program, June 2011.

Evans, C 2011, 'Recent Australian experience with anti-avoidance rules ', Asia Oceania Tax Consultants Association , Melia Nusa Dua, Bali, 18 November 2011.

Hodgson, HM 2011, 'A Consultation with Women on the Tax Transfer System', Workers and Tax Reform Symposium, Melbourne, 16 August 2011.

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

Mackenzie, G 2011, 'Tax and regulation current and future issues for SMSfs', National SMSF Conference, 19-20 September 2011.

Mackenzie, G 2011, 'Tax and regulatory rules that can distort superannuation funds management practices', 19th Annual Colloquium of Superannuation Researchers, 14-15 July 2011.

Peters, MK 2011, 'Is bad management illegal? Symposium on Current Management Issues', Sydney, 14-15 October 2011.

Peters, MK 2011, 'Setting CEOs remuneration and risk at law: Mutual and private bank study Corporate Governance and Finance Post GFC', Sydney 30 August 2011.

Warren, NA 2011, 'Major tax reform the way forward?', National Tax Conference, Crown Towers, Melbourne, 6-7 April 2011.

Warren, NA 2011, 'States under challenge', 2011 BCA Policy Forum, Observatory Hotel, Sydney, 17 March 2011.

Warren, NA 2011, 'The 2011 Dodgies: 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

Hodgson, HM 2011, 'Implementing Policy through the Family Tax Transfer System', Advancing Child and Family Policy Through Research Conference, Canberra, 31/1/2011 - 1/2/2011.

Government Report

Evans, C & Tran-Nam, B 2011, 'Submission to the Federal Treasury regarding the Discussion Paper: Making Tax Time Simplier: standard deduction for the cost of work-related expenses and the cost of managing tax affairs'.

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.

Peters MK 2011, 'Corporations Amendment (Future of Financial Advice) Bill 2011 and Corporations Amendment (Further Future of Financial Advice Measures) Bill 2011', Economics Legislation Committee, Parliament House Canberra 2011.

Working Paper

Warren, NA 2011, Designing Intergovernmental Grants to Facilitate Policy Reform.

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.

Huan, JL 2011, Vicarious liability in the franchisor/franchisee relationship: a study of the US and Australian position.

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

Memon, N 2011, Analysis of presumptive income tax for small business in informal economies: a case of Pakistan.

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

Zhang, Y 2011, The Information Imbalance in the Franchising Relationship: A Best Practice Model for Prior Disclosure and An Evaluation of China's Regulatory Regime.

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

23 rd Annual GST and Indirect Tax Workshop, Noosa, 13-15 April 2011
Western Economic Association, 9 th Biennial Pacific Rim Conference hosted by the Queensland University of Technology, Brisbane, 26-29 April 2011 (six sessions)
State Funding Forum, Canberra, 12-13 September 2011

Seminars

Research Seminar Series

Caroline Malcolm, OECD, Paris: 'Information Exchange Agreements with Tax Havens and the OECD's engagement with Tax Havens' January 2011.
Professor Judith Freedman, Oxford University: 'Tax Discretion and the Rule of Law from a UK perspective'; and comparative paper from Professor Michael Walpole and Professor Chris Evans 'Tax Discretion and the Rule of Law from an Australian Perspective' February 2011.
Rupert Barkoff, International Expert on Franchising Law: 'The American Experience in Franchising with Comparative Reflections' 4 April 2011.
Gehan Gunasekara, Senior Lecturer, University of Auckland: 'Privacy Law' - 21 April 2011
Jonathan Forman, Alfred P. Murrah Professor, University of Oklahoma College of Law: 'Pension Reform: What Can the United States and Australia Learn from Each Other?' August 2011; Atax Research Fellow.
Michael Knoll, Theodore K. Warner Professor, University of Pennsylvania Law School: 'What is Tax Discrimination?' August 2011; Atax Research Fellow
Michael Knoll, 'Deals: The Economic Structure of Transactions and Contracting' August 2011; Atax Research Fellow.
David Salter, Reader in Law, Warwick University: 'Rewriting Taxation Laws: The UK Experience' 8 September 2011; Atax Research Fellow.
Professor Wolfgang Schon, Max Planck Institute, Munich Germany 'Transfer Pricing - Business Incentives, Corporate Law and International Taxation' 26 October 2011

19. Presentations to Professional Bodies and Academic Departments

Jenny Buchan	8 September 2011 - Auckland University Business School – public lecture: "Franchise Regulation for the 21st Century - Have the Aussies Got It Right?"
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Bill Butcher	20 January 2011 - University of Hong Kong, Faculty of Law: "Green Border Tax Adjustments and their Consequences for Chinese Trade".
Kalmen Datt	16 March 2011 – CFO Think Tank 2011 – "A Fair Share of Taxes: A bridge too far"
Chris Evans	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
Helen Hodgson	16 August 2011 – Melbourne Law School: "Workers and Tax Reform Symposium" 17 November 2011 – Federal Treasury: "Institutional Analysis of the Family Tax Transfer System"
Fiona Martin	11 September 2011 – University of Technology, Sydney, Law School: "The legal concept of charity in the context of taxation law"
Margaret McKerchar	30 September 2011 – Victoria University, Wellington: "Examiners' expectations of doctoral theses in taxation" 3 October 2011 – University of Canterbury, Christchurch: "Examiners' expectations of doctoral theses in taxation"
Michael Peters	17 July 2011- Credit Union CPD Programme 2011: "Corporate governance and Australian banking: Lessons in corporate governance" 12 August 2011- Credit Union CPD Programme 2011 Sydney: "Centro case: An old tune with new lyrics" 16 September 2011 – Financial Planners Sydney West CPD Programme 2011: "Financial Planners duties and the proposed new laws" 28 October 2011 – Western Sydney Lawyers MCLE Programme 2011: "The Credit licence regime and solicitors obligations" 18 October 2011 - Credit Providers CPD Seminar Series Sydney 2011: "Your duties and the National Credit Code" 18 November 2011 - Western Sydney Lawyers MCLE Programme 2011: "Consumer rights and the National Credit Code"
Nolan Sharkey	April 2011 – Fengjia University: "Double Tax Agreement policy China and Australia". April 2011 - Sharkey, N & Grbich, Y – Fengjia University: "International Anti Avoidance China and Australia". May 2011 – Zhongshan University: "Double Tax Agreements and China".

C John Taylor	30 and 31st March 2011 - Tonkin Corporate Tax Summit Conference; "Prospects For Corporate Tax Reform With A Minority Government".
Binh Tran-Nam	June 2011 – Faculty of Business Administration, Hanoi Agricultural University: "How to conduct academic research?"
Michael Walpole	9 August 2011 - Macquarie tax Discussion Group: "The role of tax in choice of location of intangibles by multinational companies". 12 August 2011 - Federal Treasury: "The role of tax in choice of location of intangibles by multinational companies". 6 September 2011 - University of Sydney Law School: "The role of tax in choice of location of intangibles by multinational companies".

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

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

Staff Member	Position	Areas of interest
Kalmen Datt	Senior Lecturer	<ul style="list-style-type: none"> • CGT • Corporations law • GST • Directors and their obligations in a tax context • Tax Administration • Tax litigation
Robert Deutsch	KPMG Professor	<ul style="list-style-type: none"> • CGT • GST • International taxation • Superannuation
Dr Chris Evans	Professor	<ul style="list-style-type: none"> • Capital and wealth taxation • Comparative taxation • Personal and business tax reform • Tax accounting • Tax and small business issues • Tax avoidance and evasion • Tax policy and administration issues that surround compliance and compliance costs
Bruce Gordon	Lecturer	<ul style="list-style-type: none"> • Copyright • Consumer protection • Contract formation on the internet • Insolvency and voluntary administration • Patents
Anil Hargovan	Associate Professor	<ul style="list-style-type: none"> • Corporate governance (Directors and officers duties) • Corporate groups and personality (corporate veil issues) • Insolvency (creditors and shareholders rights) • Shareholders remedies

Staff Member	Position	Areas of interest
Helen Hodgson	Senior Lecturer	<ul style="list-style-type: none"> • Family and tax policy • State taxes • Tax administration • Taxation of trusts
Anna Huggins	Associate Lecturer	<ul style="list-style-type: none"> • Legal education
Mary Ip	Associate Lecturer	<ul style="list-style-type: none"> • Chinese commercial law
Gordon Mackenzie	Senior Lecturer	<ul style="list-style-type: none"> • Corporate finance tax • Fund management taxation • Superannuation
Fiona Martin	Senior Lecturer	<ul style="list-style-type: none"> • Learning and Teaching Taxation Law • Taxation of charities and not-for-profits • Taxation and human rights • Taxation of property • The history of charity law
Dr Margaret McKerchar	Professor	<ul style="list-style-type: none"> • Compliance behaviour • Environmental taxation • Tax administration • Tax and small business • Tax history • Tax policy • Tax reform
Michael Peters	Lecturer	<ul style="list-style-type: none"> • Banking and finance law • Competition law • Corporate governance • Finance law • Tourism law

Staff Member	Position	Areas of interest
Dr Nolan Sharkey	Senior Lecturer	<ul style="list-style-type: none"> • International tax • Social institutions and taxation/cultural perspectives on tax • Taxation in China
John Taylor	Professor and Head of School	<ul style="list-style-type: none"> • Capital gains tax • Corporate-shareholder taxation • Cross border aspects of corporate-shareholder taxation • Double tax treaties • Taxation of income flowing through non corporate intermediate entities
Dr Binh Tran-Nam	Associate Professor	<ul style="list-style-type: none"> • Development economics • International Trade • Public finance • Tax compliance costs
Dr Michael Walpole	Professor and Associate Head of School (Research & Development)	<ul style="list-style-type: none"> • GST/VAT • International tax • Stamp duty • Tax administration • Taxation compliance costs • Taxation of goodwill • Taxation of intangible Property • Taxation of trusts • Transfer Pricing
Dr Neil Warren	Professor	<ul style="list-style-type: none"> • Intergovernmental fiscal arrangements (including fiscal federalism and grant allocation) • Public sector economics (with a particular focus on tax and welfare policy and tax incidence)

Staff Member	Position	Areas of interest
Frank Zumbo	Associate Professor	<ul style="list-style-type: none">• Business ethics• Competition law• Fair Trading law• Franchising regulation• Retail tenancy law• Unconscionable conduct• Utilities regulation

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

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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

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Transparency in the Valuation of Land for Land Tax Purposes in New South Wales	p 140	Vince Mangioni
Reforming Indirect Taxation in Pakistan: A Macro-micro Analysis,	p 153	Saira Ahmed, Vaqar Ahmed and Cathal O'Donoghue
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

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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
Travellex 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)

Sky Business First Edition, 'Book taskforce ignores elephant in the bookstore', 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)

ABC, 'Tax forum about long-term issues Tax forum about long-term issues Tax forum about long-term issues', October 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)

'If I had my way: some proposals for change', The Australian Financial Review, October 2011 (Neil Warren)

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

ABC News: 'Tax Forum'. 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)

'Your Guide to the Tax Summit', The Age, October 2011 (Neil Warren and Chris Evans)

'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)

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