



Taxation and Business Law 2012 Research Report

Never Stand Still

Australian School of Business

Taxation and Business Law

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1. Preface

The School of Taxation and Business Law (incorporating Atax), at The University of New South Wales, occupies a unique position among Australian universities in that it offers specialist taxation and business law degree programs at the undergraduate and postgraduate levels. The teaching programs are designed and delivered by a multidisciplinary team of academic experts whose teaching and research skills in tax, law, accounting and economics are highly respected both domestically and internationally. These experts are building the School's commanding 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.

Throughout 2012 the School continued to engage with the external tax and business community in numerous ways. These included: Atax 10th Tax Administration Conference, 'Risky Business', Keynote speakers explored international approaches across a range of tax compliance and administration issues including reforms, risks and change; Atax 24th Annual GST conference, one of the premier events on the national GST calendar every year. It brought together a unique mix of GST practitioners from the corporate world and professional practice, and key decision makers from the tax administration, to exchange views; our academic visitor and visiting fellow program; the involvement of School staff with the Oxford University Centre for Business Tax and the newly formed Exeter University/Institute for Fiscal Studies Centre for Tax Administration; our membership of the OECD's International Network For Tax Research; our membership of the Australian Treasury's Tax System Design Advisory Panel, staff involvement in the Australian Competition and Consumer Commission Franchising Consultative Committee, the Corporate Law Teachers Association and the Australasian Tax Teachers Association; and a leadership role with the office of the Small Business Commissioner, Government of South Australia.

This report details the research activities of the staff members and research students of the School during 2012. What is clear from this report is the continued breadth, depth and quality of the research output throughout the 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 current 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

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Professor Michael Walpole
Associate Head of School (Research)

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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 undergraduate and postgraduate coursework programs, students write research papers and top performing graduates are inspired and encouraged to consider undertaking a higher degree by research through exposure to stimulating and deeper research as part of their studies. 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 our 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 and business law 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 through nurturing a stimulating and supportive research environment;
- 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 and Knowledge@Australian School of Business) 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 2012 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 tax and business law research both nationally and internationally.

5. Our Research Profile

The Higher Education Research Data Collection (“HERDC”) research outputs of the School for 2010 to 2012 are set out in the table below. The HERDC points (“HERDC points”) are weighted as to 5 points for the category A1 (books) and 1 point for the others.¹

		2010	2011	2012
		HERDC Points	HERDC Points	HERDC Points
	A1 Book - Scholarly Research	5	5	5
	B1 Chapter - Scholarly Research	10.11	11	16.35
	C1 Journal - Refereed & Scholarly Article	27.67	31	37.10
	E1 Conference - Full Paper Refereed	3	2.33	0
Total number of HERDC Points		45.78	49.33	58.45

Total number of unweighted HERDC Points per full-time equivalent staff of 25 for 2012 was 2.6.

¹ The data were obtained from The University of New South Wales’ Research Publications database as at 6 May 2013 which collects research publications data.

The Non-HERDC research outputs of the School for 2012 as set out in the table below.

Number of non-HERDC publications for 2012 by full-time equivalent staff and adjunct professors:²

A3 (Book – edited)	1
A5 (Book - textbook)	7
B2 (Chapter – other research)	3
B3 (Chapter – encyclopaedia entries)	3
B5 (Chapter – textbook)	1
C3 (Journal – non-refereed article)	8
C4 (Journal – letter or note)	6
E2/E3 (Conference - non-refereed/abstract)	37
E4 (Conference Proceedings Editor)	1
E5 (Conference – Presentation not published)	18
R1 (Government Report)	1
R2 (Technical Report)	2
TOTAL number of non-HERDC publications for 2012	88
TOTAL number of non-HERDC publication per full-time equivalent staff of 25 for 2012	3.52

6. Academic Staff and Research Interests

Our research is produced 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

² This report also records research publications that for the purpose of reporting are not included in this table.

- Consumer protection
- Corporations law
- Environmental taxation
- Franchising regulation
- Insolvency
- Intellectual property
- International business law
- International and comparative 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
- Technology law
- Transfer system policy

7. Awards and Honours

Robert Deutsch

appointed to the role of Deputy President of the Administrative Appeals Tribunal

Chris Evans

appointed as International Fellow at the Tax Administration Research Centre, University of Exeter/Institute for Fiscal Studies

Frank Zumbo

appointed as the South Australian Deputy Small Business Commissioner

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 2012.

Kathrin Bain	Chartered Tax Adviser, Tax Institute Member, Australasian Tax Teachers Association Member, Canadian Tax Foundation
Dale Boccabella	Fellow, Tax Institute Member, Australasian Tax Teachers Association Member, Australasian Law Teachers Association
Dr Jenny Buchan	Member, Franchising Consultative Committee, Australian Competition and Consumer Commission 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, Australian Corporate Lawyers Association Member, Australasian Law Teachers Association Member, American Bar Association (ABA) Member, Antitrust Committee, ABA Section of International Law
Kalmen Datt	Fellow, Tax Institute Member, Australasian Law Teachers Association Member, Australasian Tax Teachers Association Barrister and Solicitor of the High Court of New Zealand Barrister of the Supreme Court of South Africa
Robert Deutsch	Member, Law Society of New South Wales External Member, ATO International Rulings Panel External Member, ATO Part IVA Rulings Panel External Member, ATO Public Rulings Panel Fellow, Tax Institute Member, Australasian Tax Teachers Association
Dr Chris Evans	Fellow and Chartered Tax Adviser, Tax Institute Member, Institute of Chartered Accountants in Australia Chartered Tax Adviser, UK Chartered Institute of Taxation Chairman, Asia-Pacific and Australasian Branches of the Chartered Institute of Taxation, UK International Fellow, Tax Administration Research Centre, University of Exeter/Institute for Fiscal Studies International Research Fellow, Oxford University (Centre for Business Taxation) Senior Fellow, Taxation Law and Policy Research Institute, Monash University

Bruce Gordon	Member, Australasian Law Teachers Association Member, Committee for Creation of New International Standard for Product Recall ISO/PC 240, International Organization for Standardization
Anil Hargovan	President, Corporate Law Teachers Association Member, Convener of Company Law Interest Group, Australasian Law Teachers Association Member, Corporate Governance Subject Advisory Committee Chartered Secretaries Australia Barrister of the Supreme Court of South Africa
Helen Hodgson	Fellow, CPA Australia Fellow, Tax Institute President, Australasian Tax Teachers Association Registered Tax Agent Member, Superannuation Professionals Association of Australia Advisor, National Foundation for Australian Women Social Policy Committee
Mary Ip	Member, China Working Group of the International Legal Services Advisory Council, Federal Attorney General's Department Inaugural and Committee Member, China Focus Group, Law Council of Australia Member, China Law Network, Melbourne Law Faculty Member, Australasian Law Teachers Association
Gordon Mackenzie	Certified Tax Adviser, Tax Institute Fellow, Finsia Member, Australasian Tax Teachers Association Member, Education Board, Institute of Chartered Accountants in Australia Member, Financial Planning Academic Forum Member, Law Society of New South Wales Member, Management Committee of Centre for Pensions and Superannuation Member, Self Managed Superannuation Funds Association of Australia Member, Tax Technical Committee, Institute of Chartered Accountants in Australia
Kayleen Manwaring	Member, Corporate Law Teachers Association
Fiona Martin	Chartered Tax Adviser, Tax Institute Member, Tax Research Network UK Member, Australasian Tax Teachers Association Member, Australasian Law Teachers Association Member, International Society of Third Sector Research Member, Law and Society Association
Dr Margaret McKerchar	Fellow, CPA Australia Member, Professional Qualifications Advisory Committee, CPA Australia Adjunct Professor, University of South Australia Chartered Tax Adviser, Tax Institute Member, Australasian Tax Teachers Association Member, Taxation Research Network UK Registered Tax Agent
Michael Peters	Member, Australasian Mutuals Institute Member, Law Society of New South Wales Member, Law Society of New South Wales Business Law Committee Member, International Bar Association Member, Economics and Business Educators Association Member, Australasian Law Teachers Association Member, LAWASIA Association Member, Commonwealth Legal Education Association Member, Copyright Agency Limited Member, President's Arbitration Panel, Law Society of New South Wales Member, The Society of Legal Scholars Member, Tourism Focus Group

Dr Nolan Sharkey	Member, Institute of Chartered Accountants in Australia (ICAA) Registered Tax Agent China Associate, ITSAPT Association UK Member, Australasian Tax Teachers Association Member, Chinese Studies Association of Australia Member, ARC Asia Pacific Futures Research Network
John Taylor	Member, Australasian Tax Teachers Association Member, Australasian Law Teachers Association Member, International Fiscal Association Member, Society For Legal Scholars, UK Member, Taxation Research Network, UK Visiting Professor, Faculty of Law, University of British Columbia, Vancouver, Canada
Dr Binh Tran-Nam	Member, Australasian Tax Teachers Association Member, Economic Society of Australia
Dr Michael Walpole	Chartered Tax Adviser, Tax Institute International Research Fellow, Oxford University (Centre for Business Taxation) Adjunct Fellow, Taxation Law and Policy Research Institute Monash University Member, NSW Education Committee, Taxation Institute of Australia Member, Technical Committee, Taxation Institute of Australia Member, Australasian Tax Teachers Association Member, Society of Legal Scholars UK Member, Taxation Research Network, UK Member, Tax Specialist Accreditation Committee, Law Society of New South Wales
Dr Neil Warren	Tax Advisor, Business Coalition for Tax Reform Australian Research Council: International Reviewer Member, Economic Society of Australia Member, Australasian Tax Teachers Association Member, Taxation Research Network, UK
Frank Zumbo	Member, Australasian Law Teachers Association

9. Adjunct Professors and Emeritus Professor

Emeritus Professor	Professor Andrew Terry
Adjunct Professors	Professor Richard Bird, Professor Gordon Cooper, Professor Judith Freedman, Professor Yuri Grbich, Professor Andrew Halkyard, Professor Richard Highfield, Professor Gary Sturgess and Professor Robin Woellner

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 2012 were:

Professor Kevin Holland
University of Southampton

As a research fellow, Professor Holland visited the School in March-April 2012 and again in November 2012. Professor Holland presented a School seminar, "Tax complexity and the UK equity market's ability to interpret tax legislation" and a paper at the Atax 10th International Tax Administration Conference on various aspects of the equity market. Chris Evans and Shirley Carlon (members of the School) and Professor Holland also submitted a successful research grant to the Institute of Chartered Accountants in Australia to examine 'The roles and responsibilities of accountants as managers of tax knowledge.'

Professor Gerard McCormack
University of Leeds

The School's 2012 John Raneri Fellow was Professor Gerard McCormack from University of Leeds. During his visit in July-August 2012 he gave a School seminar on how the United Nations Commission on International Trade Law (UNCITRAL) Model Law on Cross Border Insolvency has been implemented in Australia and more generally on the approach adopted in Australia towards the administration of cross border insolvency cases. His joint work with Anil Hargovan on Australian and international insolvency law has been accepted for presentation at the 2013 INSOL Conference in The Hague, May 2013.

Assistant Professor Yan Xu
Chinese University of Hong Kong

The School's 2012 Abe Greenbaum Fellow was Dr Yan Xu who is an Assistant Professor in the Faculty of Law at the Chinese University of Hong Kong. During her stay in July/August 2012, she presented seminars in the School and the Australian Treasury on various aspects of China's tax history.

11. PhD in Taxation/ PhD in Business Law and Taxation

Candidate	Thesis topic	Supervisor(s)
Kathrin Bain (School Staff)	The taxation of cross-border profits in ASEAN: a re-conceptualisation	Nolan Sharkey and Andrew Halkyard
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	The quest for the holy grail of taxpayer certainty – the history of the law and administration of Australian tax rulings	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
Matthew Leighton-Daly	The effect of criminal law on tax compliance	Michael Walpole and Robin Woellner
Sally Joseph	How can the corporate income tax system be modified to facilitate and support environmentally sustainable business practice	Binh Tran-Nam and Lisa Marriott
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, Chris Evans and Jenny Buchan
Vincent Mangioni	Codifying value in the assessment of land value taxation	Neil Warren and Margaret McKerchar
Fiona Martin (School Staff)	An analysis of the income tax implications of mining payments to traditional land owners and an evaluations of five proposals for legal reform	Michael Walpole and Sean Brennan
Enrico Mercuri	Tax havens and the challenge of sovereignty	Robert Deutsch and John Taylor
John Minas	The operation and implications of the capital gains tax discount	Chris Evans and Youngdeok Lim
Izlawanie Muhammad	Managing Responsibilities: A Grounded Theory of Malaysian Tax Auditors' Enforcement Regulatory Behaviour in Resolving Audit Settlement Disputes	Nolan Sharkey and Binh Tran-Nam
Victoria Roberts	Reforming R&D tax concessions and their impact on global food security	Margaret McKerchar and Natalie Stoianoff
Ian Ross-Gowan	The identification of opportunities to better harmonise tax legislation and accounting standards post the introduction of IFRS and the tax consolidations regime	Michael Walpole and Gordon Mackenzie
Bruce Rowntree	The effective use of offshore financial centres by Australian residents	Robert Deutsch and Nolan Sharkey
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

Candidate	Thesis topic	Supervisor(s)
Shine Shang-Hong Wong	Assessing the effectiveness of phoenix laws using the DEFEAT test	Anil Hargovan and Bill Butcher
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

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

Candidate	Thesis topic	Supervisor(s)
Candidate	Thesis topic	Supervisor(s)
Timothy Beale	Transfer Pricing	John Taylor and Nolan Sharkey
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 the use of trade restrictive measures?	Bill Butcher and Binh Tran-Nam
Adele Coetzee	The legitimisation of the discretion of trustees of discretionary trusts through the streaming provisions contained in Division 6E of Part III of the Income Tax Assessment Act 1936 (Cth)	John Taylor and Yuri Grbich
Peter Dixon	Conversations about a new tax system: narrative analysis of how the regime was introduced	Neil Warren, Helen Hodgson, then Jenny Buchan and Yuri Grbich
Yan Liu [Converted to PhD in 2013]	International Tax: An Examination of China's Tax System and its Influence on the Global Tax Development	Nolan Sharkey
Dianne Miller [Converted to MPhil in 2011]	Clean Energy: The Taxing Problem of Greenhouse Gas Reduction, An analysis of the Taxation Implications during the Fixed Charge Years of the <i>Clean Energy Act 2011</i> (Cth)	Bill Butcher and Fiona Martin
Kristopher Riordan	Taxation certification and advice in the Australian Financial Planning Industry	Gordon MacKenzie and Dimity Kingsford-Smith
Appadu Santhariah	The impact of GST compliance costs on the implementation of GST on small and medium size enterprises in Malaysia	Binh Tran-Nam and Dale Boccabella
Hao Wu	An analysis of direct and indirect costs of tax complexity in Australia	Binh Tran-Nam and Philip Lignier

13. Postgraduate Research Degree Supervision

Dale Boccabella	<p>PhD: Anthony Hunter, 'Taxation of Trusts'</p> <p>PhD: John Minas, 'The operation and implications of the capital gains tax discount'</p> <p>MTax(Research): Appadu Santhariah, 'The impact of GST compliance costs on the implementation of GST on small and medium size enterprises in Malaysia'</p>
Jenny Buchan	<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>MTax(Research): Peter Dixon 'Conversations about a new tax system: narrative analysis of how the regime was introduced'</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 the environment by the use of 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>
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>
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: John Minas, 'The operation and implications of the capital gains tax discount'</p> <p>PhD: Suek Ha Woung, 'The study of income tax morale in Malaysia'</p>

	PhD: Hanna Maria Zakowska, 'Standard business reporting and its implications on reporting burden'
Yuri Grbich	MTax(Research): Peter Dixon, 'Conversations about a new tax system: narrative analysis of how the regime was introduced' MTax(Research): Adele Coetzee, 'The legitimisation of the discretion of trustees of discretionary trusts through the streaming provisions contained in Division 6E of Part III of the Income Tax Assessment Act 1936 (Cth)'
Andrew Halkyard	PhD: Kathrin Bain, 'The taxation of cross-border profits in ASEAN: a re-conceptualisation'
Anil Hargovan	PhD: Shine Wong, 'Assessing the effectiveness of phoenix laws using the DEFEAT test'
Helen Hodgson	MTax(Research): Peter Dixon, 'Conversations about a new tax system: Narrative analysis of how the regime was introduced'
Gordon Mackenzie	PhD: Ian Ross-Gowan, 'The identification of opportunities to better harmonise tax legislation and accounting standards post the introduction of IFRS and the tax consolidations regime' PhD: Jeffrey Scott, 'Taxation of life insurance and superannuation' MTax(Research): Kristopher Riordan, 'Taxation Certification and advice in the Australian Financial Planning Industry'
Fiona Martin	MPhil: Dianne Miller, 'Climate change taxation: will the introduction of the Australian Emissions Trading Scheme result in a need for substantive tax reform?'
Margaret McKerchar	PhD: Jason Kerr, 'Improving taxpayer morale by simplified filing' PhD: Catriona Lavermicocca, 'Tax risk management as a corporate governance issue in Australia and its impact on income tax compliance by large corporate taxpayers' PhD: Vincent Mangioni, 'Codifying value in the assessment of land value taxation' PhD: Victoria Roberts, 'Reforming R&D tax concessions and their impact on global food security' PhD: Afida Sapari, 'The influence of personal, social and institutional factors on tax compliance behaviour of Malaysian individual taxpayers' – at Universiti Teknologi Malaysia PhD: Robert Whait, 'The conception and promulgation of co-operative compliance in Australian taxation policy: A historical study' – at University of South Australia

- Nolan Sharkey**
- PhD: Kathrin Bain, 'The taxation of cross-border profits in ASEAN: a re-conceptualisation'
 - 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: Timothy Beale, 'Transfer Pricing'
 - MPhil: Theresa Bostle, 'The impact of economic and accounting concepts on the development and interpretation of tax law'
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- John Taylor**
- PhD: Enrico Mercuri, 'Tax havens and the challenge to sovereignty'
 - MPhil: Timothy Beale, 'Transfer Pricing'
 - MPhil: Theresa Bostle, 'The impact of economic and accounting concepts on the development and interpretation of tax law'
 - MTax: Adele Coetzee, 'The legitimisation of the discretion of trustees of discretionary trusts through the streaming provisions contained in Division 6E of Part III of the Income Tax Assessment Act 1936 (Cth)'
- Binh Tran-Nam**
- PhD: Sally Joseph, 'Tax and sustainability'
 - 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'
 - MPhil: Selina Cheng, 'Can Australia step further in protecting the environment by the use of trade restrictive measures?'
 - MTax(Research): Appadu Santhariah, 'The impact of GST compliance costs on the implementation of GST on small and medium size enterprises in Malaysia'
 - MPhil: Hao Wu, 'An analysis of direct and indirect costs of tax complexity in Australia'
- 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, 'The quest for the holy grail of taxpayer certainty – the history of the law and administration of Australian tax rulings'
 - PhD: Anthony Hunter, 'Taxation of Trusts'
 - PhD: Matthew Leighton-Daly, 'The effect of criminal law on tax compliance'
 - 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'
MTax (Research): Peter Dixon, 'Conversations about a new tax system: Narrative analysis of how the regime was introduced'
- Robin Woellner** PhD: Matthew Leighton-Daly, 'The effect of criminal law on tax compliance'
- Frank Zumbo** PhD: Pornchai Wisuttisak, 'Competition law and the development and regulation of the Thai Electricity Sector'

14. Research Theses Marking

- Margaret McKerchar** Jo'Anne Langham, Good intentions aren't good enough: The role of administrative effectiveness in predicting tax compliance behaviour – MPhil University of Queensland.
Nor Raihana Mohd Ali, The Influence of Religiosity on Tax Compliance in Malaysia - PhD Curtin University.
Biagio Marco Pizzacalla, Developing a better design benchmark for the taxation of small to medium size enterprises - PhD Monash University.
- Michael Walpole** Sharon Smulders, An evaluation of tax compliance costs and concessions for small businesses in South Africa – PhD Pretoria University.
Gregory Morris, Tax-related behaviour and corporate responsibility – PhD Nottingham University.

15. Funded Research Projects

Below is a list of funded research projects undertaken by the School's staff members in 2012.

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*

Faculty Research Grants

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

Other Research Grants

Buchan, J., Frazer, L., and Qu, C. *Franchisors "in administration": profiles, factors and impacts*, Institute of Chartered Accountants in Australia

Carlton, S., **Evans C.**, and Holland, K., *Tax Knowledge Management*, Institute of Chartered Accountants in 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 in Australia

Nguyen, T. and **Tran-Nam, B.**, *Effects of natural resource revenue sharing and investment arrangements on economic growth and poverty reduction in low- and middle-income*, AusAID

Tran-Nam, B., *International economic integration, child poverty and transfer policy in Vietnam*, Academy of the Social Sciences in Australia/DIISR

Tran-Nam, B. and **Carlton, S.**, *Corporate practice of Australia's leading companies: Taxes paid* Catalyst Australia

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 Forum 2011*, collaborative funding from the Victoria State Government to fund the holding of the national forum in Canberra.

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 2012 follow.

eJournal of Tax Research

The eJournal was, in 2012, jointly edited by Binh Tran-Nam and Nolan Sharkey, together with Kathrin Bain (Volume 10, Number 2) and Edmond Wong (Volume 10, Number 2 and 3). Two special issues were published: Volume 10, Number 1, 2012 was edited by Neil Warren and Volume 10, Number 2, 2012 was edited by Margaret McKerchar, Michael Walpole and Binh Tran-Nam.

The 17-member Editorial Board includes eminent academics and tax specialists from Australia and around the world. The eJournal is a double blind and peer refereed journal. It has been evaluated and accepted for listing in the American Economic Association electronic indexes, which are included in Journal of Economic Literature on CD, e-JEL and EconLit. It has also been rated B on the ARC Register of Refereed Journals in the Humanities, and Creative Arts and rated A on the list of the Council of Australian Law Deans. The eJournal was made available via AUSTLII in 2006 as part of the Australasian Law Journals Project.

In 2012, 3 issues of Volume 10 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 10.

Membership of Editorial Board of Journals

Bill Butcher	Critical Issues in Environmental Taxation
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)
Mary Ip	The Chinese Economy
Gordon Mackenzie	Australian Superannuation Law Bulletin
Margaret McKerchar	eJournal of Tax Research (Guest Editor in 2012) Journal of the Australasian Tax Teachers Association Journal of Financial Reporting and Accounting
Michael Peters	Journal of Tourism Law

Binh Tran-Nam eJournal of Tax Research (Joint Chief Editor)
 Journal of Development and Conflict (Joint Chief Editor)
 Journal of Chinese Tax and Policy (Editorial Board Member)
 Development and Policies Research Center (DEPOCEN) Working Paper Series (Member of the Editorial Council and Editorial Board)

Michael Walpole Australian Tax Review (General Editor)
 eJournal of Tax Research (Guest Editor 2012)

Neil Warren eJournal of Tax Research

Refereeing of Journal Articles, Chapters and Conference Papers

Jenny Buchan International Society of Franchising Conference

Chris Evans Australian Tax Forum
 British Tax Review
 eJournal of Tax Research
 Journal of the Australasian Tax Teachers Association
 National Tax Journal

Anil Hargovan University of New South Wales Law Journal

Margaret McKerchar Australian Tax Forum
 Accounting, Auditing & Accountability Journal
 Australian Tax Review
 eJournal of Tax Research
 Journal of Applied Accounting Research
 Journal of Financial Reporting and Accounting

John Taylor Australian Tax Forum
 Journal of the Australasian Tax Teachers Association
 Sydney Law Review

Nolan Sharkey Asian Journal of Asian Law
 Australian Journal of Asian Law
 British Tax Review
 Europe-Asia Studies
 Routledge (Taylor and Francis)
 Sydney Law Review

Michael Walpole Australian Tax Forum
 eJournal of Tax Research

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.

Listed below are the publications by the School's academic staff during 2012 as well as conference papers presented.

Book - Scholarly Research

Cejnar, L 2012, *Competition law issues facing the Australian banking sector: an examination of Australia's position in the global context*, Lambert Academic Publishing, Saarbrücken, Germany.

Book - Edited

Sharkey, NC (ed) 2012, *Taxation in ASEAN and China*, Routledge, Oxford.

Book - Textbook

Cooper, G. and **Evans, C.** *Cooper and Evans on CGT*, 2012, 4th edition, Thomson Reuters, Sydney.

Deutsch, RL, & Chikarovski 2012, *Accounting for Non-Accountants. A Question and Answer Handbook*, The Federation Press.

Deutsch, R, Friezer, M, Fullerton, I, Hanley, P and Snape, T, 2012, *The Australian Tax Handbook 2012*, Thompson Reuters, Sydney.

Gilders, F, **Taylor, C John, Walpole, M,** Burton, M & Ciro, T, 2012, *Understanding Taxation Law 2012*, Reed International Books Australia Pty Limited, Australia.

Peters, MK 2012, *Australian Tourism Law*, Law Press Asia, Sydney.

Peters, MK 2012, *Commercial Principles and the Law*, LPA Books, Sydney.

Woellner, R, Barkoczy, S, Murphy, S, **Evans, CC,** and Pinto, D., 2012, *Australian Taxation Law*, CCH, Sydney.

Chapter - Scholarly Research

Bain, KE, Krever, R, & O'Connor, A 2012, *Australia, The Impact of the OECD and UN Model Conventions on Bilateral Tax Treaties* (1, pp. 68 - 109), Cambridge University Press, Cambridge.

Bain, KE, & Krever, R 2012, *Australia, Tax Rules in Non-Tax Agreements* (1, pp. 27 - 50), IBFD, Amsterdam.

Buchan, J 2012, *Government Policy to Support Franchisees, Government, SMEs and Entrepreneurship Development: Policies, Tools and Challenges* (1st, pp. 227 - 240), Gower publishing (UK), United Kingdom.

Buchan, J, & Wilcox, T 2012, *Preparing Doctoral Students in Social Sciences for a Future in Academe: Perspectives on Publishing During Candidature*, Canadian Legal Education Annual Review/ Revue de l'Enseignement du Droit au Canada (pp. 35 - 58), Carswell, Montreal.

Butcher, CW, Sprohge, H, Tavallali, R, & Kreiser, L 2012, *Lower carbon energy: the case of hydraulic fracturing for natural gas, Carbon Pricing, Growth and the Environment* (1st, pp. 87 - 99), Edward Elgar, United Kingdom and the United States.

Evans, C, & Collier, K 2012, *The Delphi Technique, Taxation A fieldwork Research handbook* (1st, pp. 228 - 241), Routledge, Oxford.

Ip, M 2012, *Recent Developments in Chinese Consumer Law - The "Three Represents", Commercial Law of the People's Republic of China* (1st, pp. 181 - 203), Thomson Reuters, Sydney.

Loo, E, & **McKerchar, MA** 2012, *Self-assessment system in Malaysia: performance to date and challenges ahead, Taxation in ASEAN and China* (1st, pp. 97 - 109), Routledge, Oxford.

Martin, FA 2012, *The income tax exempt charitable structure as a vehicle for holding Australian native title interests Some lessons from New Zealand, Community Futures, Legal Architecture: Foundations for Indigenous Peoples in the Global Mining Boom* (1st, pp. 195 - 209), Routledge.

McKerchar, MA, & Coleman, C 2012, *Avoiding Evasion: An Australian Historical Perspective, Studies in the History of Tax Law* (Volume 5, pp. 381 - 392), Hart Publishing, Oxford and Portland Oregon.

McKerchar, MA 2012, *Designing and administering surveys, Taxation A fieldwork Research handbook* (1st, pp. 34 - 42), Routledge, Oxford.

McKerchar, MA 2012, *Using quantitative approaches, Taxation A fieldwork Research handbook* (1st, pp. 43 - 49), Routledge, Oxford.

Sharkey, NC 2012, *Considering Different Approaches to Tax Law in China and ASEAN: A Political, Philosophical and Pragmatic Rationale, Taxation in ASEAN and China*, Routledge, Oxford.

Sharkey, NC 2012, *Default Tax Assessments in different Institutional Environments, Tax Strategies in Economic Substance and protection of Taxpayer's Rights* (1st, pp. 631 - 672), Yuan Zhao, Taipei.

Sharkey, NC 2012, *Enterprise Income Tax in China: Simplicity to Complexity through Institutional Context, Commercial Law of the People's Republic of China*, Thompson Reuters, Sydney.

Sharkey, NC 2012, *Greater China and South East Asia: A Taxing Problem?, Taxation in ASEAN and China*, Routledge, Oxford.

Sharkey, NC, Grbich, YF, & Wong, E 2012, *Impact of a regions tax systems on the changing world order, Taxation in ASEAN and China*, Routledge, Oxford.

Sharkey, NC 2012, *Localization of Central Taxation in China, Taxation in ASEAN and China*, Routledge, Oxford.

Sharkey, NC, & **Bain, KE** 2012, *Tax Residence and Regions: Addressing South East Asian Transnationalism through ASEAN, Taxation in ASEAN and China*, Routledge, Oxford.

Taylor, C John 2012, *Australia, Taxation of Intercompany Dividends under Tax Treaties and EU Law* (pp. 203 -278), IBFD Publications BV, Amsterdam.

Taylor, C John 2012, *The Negotiation and Drafting of the 1967 United Kingdom - Australia Taxation Treaty, Studies in the History of Tax Law* (Volume 5, pp. 427 - 502), Hart Publishing, Oxford and Portland Oregon.

Tran-Nam, B 2012, *Tax Reform and Economic Development in Vietnam, Taxation in ASEAN and China* (1st, pp. 126 - 146), Routledge, Oxford.

Warren, NA 2012, *Designing Intergovernmental Grants to Facilitate Policy Reform, Tomorrow's Federation: Reforming Australian Government* (pp. 131 - 151), Federation Press, Australia.

Chapter - Other Research

Buchan, J, & Buberis, P 2012, *Franchising in Australia, Deutscher Franchise Verband E.V. Jahrnuch Franchising 2012* (1st, pp. 234 - 249), ZAP Verlag, Germany.

Cejnar, L 2012, *Administrative Investigations before the Antitrust Authority (Initiative and Powers), Competition Law in Australia* (1st, pp. 139 - 143), Kluwer Law International BV, The Netherlands.

Cejnar, L 2012, *Consequences of Violations and Enforcement Institutions (Administrative Enforcement), Competition Law in Australia* (1st, pp. 52 - 59), Kluwer Law International BV, The Netherlands.

Encyclopaedia Entries

Halkyard, A, Leung, S, & Chow, W (ed) 2012, *Encyclopaedia of Hong Kong Taxation: Income Tax*, LexisNexis Butterworths, Singapore.

Halkyard, A (ed) 2012, *Encyclopaedia of Hong Kong Taxation: Income Tax*, LexisNexis Butterworths, Singapore.

Halkyard, A (ed) 2012, *Encyclopaedia of Hong Kong Taxation: Stamp duty*, LexisNexis Butterworths, Singapore.

Chapter - Textbook

Mackenzie, G 2012, *Superannuation and Eligible Termination Payments, Australian Tax 2012* (pp. 489 - 513), LexisNexis, Australia.

Journal - Refereed & Scholarly Article

Boccabella, D 2012, 'An ordered approach to the tax rules for problem solving in a first Australian income taxation law course can improve student performance', *eJournal of Tax Research*, 10, pp. 621 - 656.

Buchan, J, & Wilcox, T 2012, 'Preparing Doctoral Candidates for a Future in Academe: Exploring the Benefits and Disadvantages of Publishing During Candidature', *Canadian Legal Education Annual Review/ Revue de l'Enseignement du Droit au Canada*, 2012, pp. 35 - 57.

Cejnar, L 2012, 'Competition law developments and the Australian banking sector: the aftermath of the global financial crisis', *International Trade and Business Law Review*, XV, pp. 135 - 151.

Cejnar, L, & Land, J 2012, 'Counterfactual Analysis in Merger Reviews', *New Zealand Universities Law Review*, 25, pp. 103 - 123.

Cejnar, L 2012, 'Student learning in business law: a critical reflection', *Macquarie Journal of Business Law*, 9, pp.214 - 222.

Evans, C 2012, 'Reviewing the Reviews: A Comparison of Recent Tax Reviews in Australia, The United Kingdom and New Zealand or A Funny Thing Happened on the way to the Forum', *Journal of Australian Taxation*, 14, pp. 146 - 182.

Evans, C 2012, 'Tax Governance Issues: Managing System Complexity', *Economic Papers*, 31, pp. 30 - 35.

Evans, C, & Kerr, J 2012, 'Tax Reform and Rough Justice: Is it Time for Simplicity to Shine?', *Australian Tax Forum*, 27, pp. 387 - 410.

Freudenberg, **B**, **Tran-Nam, B**, Karlinsky, S, & Gupta, R 2012, 'A comparative analysis of tax advisers perception of small business tax law complexity: United States, Australia and New Zealand', *Australian Tax Forum*, 27, pp. 677 - 718.

Guglyuvatyy, E 2012, 'Australia's carbon policy a retreat from core principles', *eJournal of Tax Research*, 10, pp. 552 - 572.

Hargovan, AC 2012, 'Dual role of General Counsel and Company Secretary: walking the legal tightrope', *Australian Journal of Corporate Law*, 27, pp. 112 - 121.

Hashimzade, N, & **Tran-Nam, B** 2012, 'Application of Behavioural Economics to Tax Evasion', *Journal of Economic Surveys*, pp2-37.

- Ip, M** 2012, 'The Global Financial Crisis - Role of Law in China', *The Chinese Economy*, 45, pp. 8 - 23.
- Joseph, S 2012, 'Environmental protection provisions - how useful are they?', *Australian Tax Review*, 41, pp. 29 - 41.
- Kemp, MC, & **Tran-Nam, B** 2012, 'The Gains from International Trade and International Aid in the Presence of Public Goods', *Global Journal of Economics*, 1, pp. 1250008-1 - 1250008-9.
- Kewley 2012, 'Eliminating the impossible Australian GST, residential premises, and the improbable solution', *Australian GST Journal*, 12, pp. 174 - 185.
- Lignier, P, & **Evans, C** 2012, 'The Rise and Rise of Tax Compliance Costs for the Small Business Sector in Australia', *Australian Tax Forum*, 27, pp. 615 - 672.
- Manwaring, K** 2012, 'A shift in time saves no-one: mobile technologies and the NRL v Optus Decision', *Journal of the Australasian Law Teachers Association*, 5, pp. 83 - 95.
- Martin, FA** 2012, 'Advocacy in Charity: A Breakaway from the Common Law', *Social Space*, 2012, pp. 76 - 81.
- Martin, FA, & Tran-Nam, B** 2012, 'An Analysis of the Mining Withholding Tax from a Tax Policy Perspective: It may be Simple but is it Equitable?', *Australian Tax Forum*, 27, pp. 149 - 174.
- Martin, FA** 2012, 'An Indigenous Economic Development Corporation: How does this compare to a Charity?', *Indigenous Law Bulletin*, 7, pp. 12 - 16.
- Martin, FA, & Hannah, F** 2012, 'Some Legal Issues in Austen', *Sensibilities*, 44, pp. 69 - 81.
- McKerchar, MA, & Hansford, A** 2012, 'Achieving innovation and global competitiveness through research and development tax incentives: lessons for Australia from the UK', *Australian Tax Forum*, pp. 4 - 23.
- McKerchar, MA, & Loo, E** 2012, 'Understanding Tax Compliance in Malaysia: The Significance of Fairness, Enforcement, Risk Personality and Taxpayer Type', *Asia Pacific Journal of Taxation*, 16, pp. 90 - 112.
- Memon, N 2012, 'Looking for suitable presumptive income tax design for large informal economies in terms of principles of a good tax system', *Australian Tax Forum*, 27, pp. 907 - 939.
- Russell, T 2012, 'Tax benefits, Part IVA and treaty tourism - evaluating the ATO's assault on foreign private equity', *Australian Tax Review*, 41, pp. 62 - 99.
- Sharkey, NC** 2012, 'China's Tax Integrity in Context of the Emerging International Tax System', *Chinese Economy*, 45, pp. 56 - 75.
- Sharkey, NC** 2012, 'International Tax as International law and the impact of China', *British Tax Review Journal*, 1, pp. 269 - 282.
- Taylor, C John** 2012, 'Factors Influencing Australian taxation treaty practice 1946 - 1976', *Australian Tax Forum*, 27, pp. 571 - 614.
- Tran-Nam, B** 2012, 'An Extended Ricardian Model Incorporating a Consumption Time Constraint', *Review of International Economics*, 20, pp. 1046 - 1051
- Tran-Nam, B, & Walpole, M** 2012, 'Access to tax justice: how costs influence dispute resolution choices', *Journal of Judicial Administration*, 22, pp. 3 - 28.
- Tran-Nam, B, & Walpole, M** 2012, 'Independent Tax Dispute Resolution and Social Justice in Australia', *University of New South Wales Law Journal*, 35, pp. 470 - 500.
- Walpole, M** 2012, 'The New 'Option 2'? The Henry Review's Broad Based Cash Flow Tax', *Journal of Australian Taxation*, 14, pp. 122 - 145.

Warren, NA 2012, 'Fiscal Federalism under Review (at Speed)', *eJournal of Tax Research*, 10, pp. 5 - 11.

Warren, NA 2012, 'Fiscal equalisation and State incentive for policy reform', *eJournal of Tax Research*, 10, pp.165 - 181.

Warren, NA 2012, 'State Taxes: From a problem acknowledged to a problem addressed?', *Australian Tax Forum*, 27, pp. 307 - 329.

Warren, NA 2012, 'States ponder own-tax reform options post Forum', *Economic Papers*, 31, pp. 8 - 12.

Wisuttisak, P 2012, 'Regulation and competition issues in Thai electricity sector', *Energy Policy Journal*, 44, pp.185 - 198.

Woellner, R 2012, 'Plutarch's Paradox - or the case of the interminable trust', *Australian Tax Review*, 41, pp. 203 - 224.

Zumbo, F 2012, 'Mandatory industry codes of conduct: The next frontier', *Australian Journal of Competition and Consumer Law*, 20, pp. 190 - 195.

Zumbo, F 2012, 'Penalties for breaches of the Franchising Code of Conduct: A Western Australian perspective', *Australian Business Law Review*, 40, pp. 387 - 391.

Zumbo, F 2012, 'Promoting a more diverse and competitive Australian supermarket sector', *Australian Journal of Competition and Consumer Law*, 20, pp. 25 - 35.

Zumbo, F 2012, 'The rise and rise of small business commissioners', *Australian Journal of Competition and Consumer Law*, 20, pp. 93 - 97.

Journal - Non Refereed Article

Boccabella, D 2012, 'Another skirmish on the discretionary trust battlefield', *Weekly Tax Bulletin*, 47, pp. 1710 - 1714.

Hargovan, AC 2012, 'Constitutional validity of examination power exercised by receiver and mortgagees in possession', *Insolvency Law Bulletin*, 13, pp. 55 – 57.

Hargovan, AC 2012, 'Downer for CEO - Serious misconduct ruling by appellate court on the Downer case', *Keeping good companies*, 2012, pp. 666 – 668.

Hargovan, AC 2012, 'Company officers in the judicial spotlight', *Keeping good companies*, 2012, pp. 365 - 367.

Hargovan, AC 2012, 'Natural justice and the examination power under Pt.5.9 of the Corporations Act', *Insolvency Law Bulletin*, 2012, pp. 79.

Hargovan, AC 2012, 'Raising the bar for General Counsel and Company Secretaries - High Court decision in James Hardie', *Keeping good companies*, 2012, pp. 260 – 262.

Mackenzie, G 2012, 'Recent Tax Changes', *Australian Superannuation Law Bulletin*, 23, pp. 184 - 186.

Peters, M 2012, 'Regulating Supa: Regulation you can bank on?', *Law and Business Review*, 1(2) pp. 5- 8.

Journal - Letter or Note

Evans, C, & Walpole, M 2012, 'Editorial - Tax Law Change: The Next Big Wave', *Australian Tax Review*, 41, pp. 59 - 61.

Evans, C 2012, 'Editorial: A Matter of Trust', *Australian Tax Review*, 41, pp. 117 - 118.

Ip, M 2012, 'The Global Financial Crisis and Beyond: Legal Responses and Special Topics Guest Editors Introduction', *Chinese Economy*, 45, pp. 3 - 7.

Mackenzie, G 2012, 'The Big Picture', *Charter*, 83, pp. 14 - 18.

Walpole, M 2012, 'Editorial: Reforms and more reforms in tax lie ahead', *Australian Tax Review*, 41, pp. 3 - 4.

Walpole, M 2012, 'Editorial: Renewed community interest in tax: what will it lead to?', *Australian Tax Review*, 41, pp. 171 - 172.

Conference - Full Paper, Not Refereed

Cejnar, L, & Land, J 2012, 'A difference of opinion: What the Metcash case means for mergers in New Zealand', *Competition and Regulation Conference*, Wellington, New Zealand, 28 May 2012.

Cooper, G 2012, 'The Purpose and Reality of a GAAR: musing on the Australian experience', *Chartered Institute of Taxation Asia Pacific Singapore Conference*, Singapore, 27 April 2012.

Cooper, G 2012, 'Vergence and Taxes', *Australasian Tax Teachers' Association 24th Annual Conference*, The University of Sydney, 16 January 2012.

Evans, C 2012, 'Reviewing the reviews: a comparison of recent tax reviews in Australia, the United Kingdom and New Zealand', *Staff Research Seminar, Department of Taxation, University of Pretoria*, Pretoria, South Africa, Feb/Mar 2012.

Evans, C, & Lignier, P 2012, 'The rise and rise of tax compliance costs for the small business sector in Australia', *Atax 10th International Tax Administration Conference*, Sydney, April 2012.

Evans, C, & Lignier, P 2012, 'The rise and rise of tax compliance costs for the small business sector in Australia', *105th Annual Conference on Taxation*, Providence, Rhode Island, 15-17 November 2012.

Evans, C, Lignier, P, Hansford, A, Hasseldine, J, et al, 2012, 'The world is not so different after all: small business tax compliance costs and concessions - a comparative analysis across Australia, Canada, South Africa and the United Kingdom', *Tax Research Network Conference*, London, 6-7 September 2012.

Evans, C, Tran-Nam, B, & Zakowska, HM 2012, 'A Study of Standard Business Reporting and its Impact upon the Tax Reporting Burden', *Atax 10th International Tax Administration Conference*, Sydney, April 2012.

Frecknall-Hughes, J, & **McKerchar, MA** 2012, 'The History and Development of the Taxation Profession in the UK and Australia', *6th History of Tax Law Conference*, Cambridge, 2-3 July 2012.

Gordon, BD 2012, 'Different Forms of Intellectual Property and Allied Rights not created by statute', *The Taxation of Intellectual Property in Australia - An introduction*, *Tax Institute*, Sydney, 21 February 2012.

Gunasekara, G, & **Buchan, J** 2012, 'Public Law Solutions for private law dilemmas: An alternative paradigm for franchising', *Australasian Law Teachers Association*, University of Sydney, 1-4 July 2012.

Hargovan, AC 2012, 'Directors duties following Centro, legal and policy implications', *Corporate Law Teachers Association Conference*, Bond University Law Faculty, Queensland, 2012.

Hargovan, AC 2012, 'The GFC and Corporate Workouts: Throwing light on the law of shadow directorship and creditor liability in Australia', *INSOL International Academics' Group Meeting*, Miami, United States, 2012.

Hasseldine, J, **Evans, C, Hansford, Lignier, P, et al**, 2012, 'A comparative analysis of tax compliance costs and the role of special concessions and regimes for small businesses in Australia, Canada, South Africa and the United Kingdom', *National Tax Association Conference*, Providence, Rhode Island, 15-17 November 2012.

Highfield, R 2012, 'Reducing non-compliance risks with Australia's personal income tax: the case for expanded third party information reporting', *ATAX 10th International Tax Administration Conference*, Sydney, 2-3 April 2012.

Hodgson, HM 2012, 'Women's Voices - A consultation Report', *Australasian Tax Teachers Association 24th Annual Conference*, Sydney NSW, 16 - 18 Jan 2012.

Ip, M 2012, 'Consumer Co-operatives in the People's Republic of China – Past, Present and Future', *Towards a global history of the consumer co-operative movement*, *Labour Movement Archives and Library*, Stockholm, Sweden, 2-4 May 2012.

Ip, M 2012, 'Evolution of Chinese Consumer Law – Through the Lenses of Product Quality Law and Anti-Monopoly Law', *2012 International Conference on the Law and Society*, Hawaii, USA, 6-8 June 2012.

Mackenzie, G 2012, 'Tax Distortions and Retail Investors', *ATTA*, Sydney, 23 January 2012.

Mackenzie, G 2012, 'Essential Tax update for SMSFs, Competitive advantages of SMSFs over industry and retail funds', *ICAA National SMSF Conference 2012*, Sydney, 21 September 2012.

Manwaring, K 2012, 'A shift in time saves no-one: mobile technologies and the Optus v ARL case', *Australasian Law Teachers Association*, University of Sydney, Sydney, 3 July 2012.

Martin, FA 2012, 'A New Income Tax Exempt Entity: The Indigenous Economic Development Corporation', *Indigenous Business, Enterprise and Corporations Conference*, Perth, Western Australia, 3-4 December 2012.

Martin, FA 2012, 'Law Policy and Politics in Australia', *10th International Society for Third Sector Research Conference*, Sienna, Italy, 10-13 July 2012 (with Ann O'Connell and Joyce Kok-Won Chia).

Martin, FA 2012, 'Charities and Unrelated Business Income', *Thomson Reuters Not-for-Profit Law and Regulation Conference*, Sydney 17-19 October 2012 (with Ann O'Connell).

McKerchar, MA 2012, 'Examiners expectations of doctoral theses in taxation: Australasian perspectives', *Australasian Tax Teachers Association 24th Annual Conference*, Sydney NSW, 16 - 18 Jan 2012.

McKerchar, MA, Bloomquist, K, & Pope, J 2012, 'Indicators of Tax Morale: An Empirical Analysis', *21st Tax Research Network Conference*, University of Roehampton, 5-7 September 2012.

Taylor, C John 2012, 'Archival Research As An Aid To The Interpretation Of Tax Legislation', *Tax Research Network Conference*, University of Roehampton, Roehampton, 5th to 7th September 2012.

Taylor, C John 2012, 'GAARS, Tax Avoidance And Tax Policy', *2012 Society For Legal Scholars Conference*, University of Bristol, Bristol, UK, 11th to 14th September 2012.

Taylor, C John 2012, 'Tax Treaties And The Attribution Of Profits To Permanent Establishments: Ectopia Unnoticed', *Victoria-Cornell Colloquium: Jurisprudential Perspectives of Taxation Law*, Cornell University, Ithaca, New York, 24th and 25th September 2012.

Tran-Nam, B, & McKerchar, MA 2012, 'A Study of Regulation of Services Offered by Tax Intermediaries in selected OECD Countries', *21st Tax Research Network Conference*, University of Roehampton, 5-7 September 2012.

Walpole, M 2012, 'Tax as a driver of choice in the location of Intellectual Property', *UK Society of Legal Scholars*, Bristol University, 12 September 2012.

Walpole, M 2012, 'Taxation compliance costs of VAT', *OECD Global Forum on Value Added Tax*, France, 7 November 2012.

Walpole, M, & Salter, D 2012, 'Who guards the guards? Regulation of the tax profession in Australia and the United Kingdom', *Atax 10th International Tax Administration Conference*, Sydney, 2-3 April 2012.

Walpole, M, & Salter, D 2012, 'Regulation of the tax profession in Australia and the United Kingdom', UK Tax Research Network, United Kingdom, 5 September 2012.

Woellner, R 2012, 'Imposition of penalties for taking a position that is not 'reasonably arguable' - the beat goes on', *Australasian Law Teachers Association Conference*, Sydney, 1-4 July 2012.

Woellner, R, & Maples, A 2012, 'Levelling the playing field - the options for reforming protection for tax advice in the United Kingdom: lessons from other jurisdictions', *Atax 10th International Tax Administration Conference*, Sydney, 2-3 April 2012.

Conference - Abstract Only

Martin, FA 2012, 'Issues relating to taxation of Mining Payments to Traditional Owners in the Northern Territory of Australia', *Law and Society Conference*, Hawaii, USA, 6-8 June 2012.

Conference - Proceedings Editor

Warren, NA 2012, 'eJournal of Tax Research', *State Funding Forum*, The Realm Hotel, Canberra ACT, 12-13 September 2011.

Conference - Presentation, not Published

Bain, KE 2012, 'Tax secrecy and transparency in Australia', *Tax Secrecy and tax transparency - the relevance of confidentiality in tax law*, Institute for Austrian and International Tax Law, Vienna University of Economics and Business, Rust (Burgenland), Austria, 5-7 July 2012.

Bain, KE 2012, 'Using the tax system to encourage research and development: a comparison of the Australian and Canadian tax incentive schemes', *The Carter Commission 50 Years Later: A time for reflection and reform*, Schulich School of Law, Dalhousie University, Halifax, Nova Scotia, Canada, 28-29 September 2012.

Boccabella, D 2012, 'Is the Tax Treatment of Discretionary Trusts Really Objectionable? A First Instalment', Faculty of Law, University of Sydney, 24 October 2012.

Boccabella, D 2012, 'Is the Tax Treatment of Discretionary Trusts Really Objectionable? A First Instalment', School of Taxation and Business Law, The University of New South Wales.

Cooper, G 2012, 'Budget Update 2012', *SMSF Professionals' Association of Australia*, Western Sydney Sub-Chapter, 17 May 2012.

Cooper, G 2012, 'Budget Update 2012', *SMSF Professionals' Association of Australia*, ACT State Chapter, Barton, 17 May 2012.

Evans, C 2012, 'Settlements and the exercise of discretion: the case of Australia', *HMRC and the Taxpayer Conference*, Institute for Fiscal Studies, Cambridge, England, 14-15 September 2012.

Evans, C 2012, 'The role of reviews in the policy making process', *Structures, Processes and Governance in Tax Policy-Making: an initial report*, Oxford, England, 8-9 March 2012.

Mackenzie, G 2012, 'Tax distortions and retail investors', *ATTA*, Sydney, 23 January 2012.

Martin, FA 2012, 'The Morality of Charities Carrying on Business', *Income and Issues of Ectopia*, Cornell University, New York, 25 September 2012.

Peters, M 2012, 'Fiduciary duties of financial planners and the impact of the proposed reforms', *Sydney West Financial Planners Seminar*, Parramatta, 18 February 2012.

Peters, M 2012, 'Mandatory Insurance regimes and risk valuation', *Insurance Law Seminar Series*, Western Sydney Lawyers, 26 May 2012.

Peters, M 2012, 'The valuation of risk: The future of mandatory Insurance regimes', *Western Sydney Lawyers Seminar Series*, 26 May 2012.

Peters, M 2012, 'Priority rules and the PPSR Scheme', *Western Sydney Lawyers MCLE Programme Parramatta*, 17 March 2012.

Peters, M 2012, 'Private equity companies: Value adding or vultures?', *Financial Services Symposium, Sydney*, 15 September 2012.

Walpole, M 2012 'The role of tax in choice of location of IP' University of Sydney/Oxford University Centre for Business Tax Conference, Sydney 30-31 March 2012.

Walpole, M 2012, 'Is there a Place for a Cash Flow Tax in the Post-GFC Era?', *Monash University Taxation Law and Policy Research Institute*, Monash University Bologna , 25 September 2012 .

Warren, NA 2012, 'Tax trends post the Henry Review and Tax Forum', *Local Government Rates and Revenue: Leading the Change*, Vibe Hotel Rushcutters Bay, Rushcutters Bay (Sydney), NSW, 15-16 March 2012.

Government Report

Woellner, R, & Balco, T 2012, *Independent Research Report. Implementation of Section 1504.*

Technical Report

Barbone, L, **Bird, RM** & Vazquez-Caro, J 2012, *The Costs of VAT: A Review of the Literature* (CASE Network Reports).

Walpole, M, & Dirkis 2012, *Report to the National Tax Practitioners Board on legal qualifications for Tax Agents.*

Submission to Parliamentary Inquiries / Law Reform

Peters M, *Inquiry into the New South Wales Workers Compensation Scheme*, Joint Select Committee on the NSW Workers Compensation Scheme, NSW Parliament House May 15, 2012.

Peters M, *Inquiry into the Corporations Amendment (Phoenixing and Other Measures) Bill 2012*, Senate Economics Legislation Committee 3 May 2012.

Peters M, *Inquiry into Corporations Amendment (Future of Financial Advice) Bill 2011 and Corporations Amendment (Further Future of Financial Advice Measures) Bill 2011*, The Senate Economics Legislation Committee March 2012.

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

10 th Tax Administration Conference: Risky Business, Sydney, 2-3 April 2012
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24 th Annual GST Conference , 11-13 April 2012

Seminars

Professor Neil Buchanan, The George Washington University Law School, 'Will the United States Government ever again have a functioning budgetary system', March 2012
Professor Kevin Holland, Southampton Management School, University of Southampton, 'Tax planning, corporate governance and firm value', March 2012
Professor Judith Freeman, Faculty of Law, Oxford University, 'Developments of the UK's General Anti-Avoidance Rule' and Ms Nina Olson, National Taxpayer Advocate (Internal Revenue Service, Washington DC), 'Current issues faced by the Internal Revenue Service', April 2012
Associate Professor Gehan Gunasekara, The Business School, Commercial Law Department, The University of Auckland, 'Public Law Solutions for Private Law Dilemmas: An alternative paradigm to good faith in franchising', April 2012
Mr Kalmen Datt, School of Taxation and Business Law, The University of New South Wales, 'The regulation of directors in relation to tax: is this legislative overkill?', May 2012
Professor David Duff, Faculty of Law, University of British Columbia, 'General Anti-Avoidance Rule', July 2012
Assistant Professor Yan Xu, Faculty of Law, Chinese University of Hong Kong, 'China's Tax History and the Institutional Developments', August 2012
Professor Gerard McCormack, School of Law, University of Leeds, 'Australia and the universalist paradigm in International Insolvency Law', August 2012
Associate Professor Dale Boccabella, School of Taxation and Business Law, The University of New South Wales, 'Is the Income Tax Treatment of Discretionary Trusts Really Objectionable? - An Initial Contribution', October 2012
Associate Professor Brett Freudenberg, Griffith Business School, Griffith University, 'Advisors' consideration of tax compliance and other issues of choice of business form', November 2012

19. Presentations to Professional Bodies, Government Departments and Academic Departments

Jenny Buchan	January 2012 - University of Rennes - guest lecture on franchise law to the MSc students
Gordon Cooper	12 April 2012 – Westminster Tax Discussion Group – ‘But in this world nothing can be said to be certain, except death and taxes’ 5 September 2012 – Challis Taxation Discussion Group, Sydney – ‘Part IVA: past, present and yet to come’
Chris Evans	February 2012 – Department of Taxation Staff Research Seminar, University of Pretoria – ‘Reviewing the reviews: a comparison of recent tax reviews in Australia, the United Kingdom and New Zealand’, June 2012 – Australian Treasury, Canberra, Staff Research Seminar – ‘A comparative analysis of tax compliance costs and the role of special concessions and regimes for small businesses in Australia, Canada, South Africa and the United Kingdom’
Fiona Martin	18 July 2012 – Melbourne University Law School Conference: ‘Defining, Taxing and Regulating Not-for-Profits in the 21st Century’ - ‘Convergence and Divergence with the Common Law: Charities as a vehicle for the Holding of Traditional Lands’ 19-20 July 2012 - Melbourne University Law School Conference: ‘Defining Taxing and Regulating Not-for-Profits in the 21st Century’ - ‘Convergence and Divergence with the Common Law: The Public Benefit Test and Charities for Indigenous Peoples’ 23-25 September 2012 – Cornell University, Ithaca, New York: Jurisprudential perspectives on tax law colloquium - ‘Is there a moral limit to charities carrying on business?’
Michael Walpole	3 September 2012 - Oxford University Centre for Business Taxation – ‘Compliance costs of tax dispute resolution’ (with Binh Tran-Nam) 14 September 2012 - UK Institute of Fiscal Studies, Cambridge University - ‘Trends in regulation of the tax profession’

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

21. Media (television, radio, newspapers)

Our staff members and students are regularly asked to appear as tax experts in a variety of fora. The full list of media citations of our staff in 2012 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	Lecturer	<ul style="list-style-type: none"> • CGT • GST • Double tax agreements • International taxation • Tax Policy • Taxation in South-East Asia • Transfer Pricing
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 • 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
Kalmen Datt	Senior Lecturer	<ul style="list-style-type: none"> • CGT • Corporations law • Criminal and civil punishment for wrongs committed by taxpayers and particularly corporate taxpayers • GST • Directors and their obligations in a tax context • Regulation • Revenue Administration • Tax Administration • Tax litigation
Robert Deutsch	Professor	<ul style="list-style-type: none"> • CGT • GST • International taxation • Superannuation

Staff Member	Position	Areas of interest
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
Helen Hodgson	Senior Lecturer	<ul style="list-style-type: none"> • Family and tax policy • State taxes • Tax administration • Taxation of trusts
Mary Ip	Lecturer	<ul style="list-style-type: none"> • Chinese commercial law • Chinese consumer co-operatives • Consumer protection
Gordon Mackenzie	Senior Lecturer	<ul style="list-style-type: none"> • Corporate finance tax • Fund management taxation • Superannuation
Kayleen Manwaring	Lecturer	<ul style="list-style-type: none"> • Consumer Law • Contracts • Intellectual Property • Media Law • Technology Law • PhD candidate: 'How Australian law does and should regulate the use of mobile and pervasive information technologies in commercial activities' (Faculty of Law, The University of New South Wales)
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

Staff Member	Position	Areas of interest
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
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)	<ul style="list-style-type: none"> • GST/VAT • International tax and transfer pricing • Stamp duty • Tax administration • Taxation compliance costs • Taxation of goodwill • Taxation of intangible property • Taxation of trusts
Dr Neil Warren	Professor	<ul style="list-style-type: none"> • Intergovernmental fiscal arrangements (including fiscal federalism and grant allocation) • Public sector economics (with a particular focus on tax and welfare policy and tax incidence)
Frank Zumbo	Associate Professor	<ul style="list-style-type: none"> • Business ethics • Competition law • Fair Trading law • Franchising regulation • Retail tenancy law • Unconscionable conduct • Utilities regulation

23. Appendix 2 - Editorial Board and Contents of Vol. 10 *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, **School of Taxation and Business Law, The University of New South Wales**

Professor Chris Evans, **School of Taxation and Business Law, 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 Dale Pinto, **Curtin Business School, Curtin 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, **School of Taxation and Business Law, The University of New South Wales**

Professor Robin Woellner, **School of Taxation and Business Law, The University of New South Wales**

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Companies and taxes in the UK: actors, actions, consequences and responses	p532	John Hasseldine, Kevin Holland and Pernill van der Rijt
Australia's carbon policy – a retreat from core principles	p552	Evgeny Guglyuvatyy
Land taxation: a New Zealand perspective	p573	Jonathan Barrett and John Veal
Reforming the Western Australian state tax anti-avoidance strategy	p589	Nicole Wilson-Rogers
An ordered approach to the tax rules for problem solving in a first Australian income taxation law course can improve student performance	p621	Dale Boccabella

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Editorial	p182	Margaret McKerchar, Michael Walpole and Binh Tran-Nam
Tax compliance costs for the small business sector in South Africa – establishing a baseline	p184	Sharon Smulders, Madeleing Stiglingh, Riel Franzsen and Lizelle Fletcher
Australian business taxpayer rights to compensation for loss caused by tax official wrongs - a call for legislative clarification	p227	John Bevacqua
Findings of tax compliance cost surveys in developing countries	p250	Jacqueline Coolidge
Tax compliance costs for small and medium sized enterprises (SMEs): the case of the UK	p288	Ann Hansford and John Hasseldine
FACTA and Schedule UTP: Are these unilateral US actions doomed unless accepted by other countries?	p304	J. Richard (Dick) Harvey, Jr
Navigating a transition in US tax administration	p329	Kristin Hickman
Behavioural economics and the risks of tax administration	p345	Simon James
Improving tax compliance strategies: can the theory of planned behaviour predict business compliance?	p364	Jo'Anne Langham, Neil Paulsen and Charmine E. J. Härtel
Intervening to reduce risk: identifying sanction thresholds among SME tax debtors	p403	Elisabeth Poppelwell, Gail Kelly and Xin Wang
Developing risk management strategies in tax administration: the evolution of the Australian Tax Office's compliance model	p436	Robert Whait
Tax return simplification: risk key engagement, a return to risk?	p465	Jason Kerr
New dimensions in regulatory compliance – building the bridge to better compliance	p483	Stuart Hamilton

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Fiscal Federalism under Review (at Speed) Editorial	p5	Neil Warren
The Character of Australian Federalism	p12	Alan Fenna
International Lessons in Fiscal Federalism Design	p21	Robin Boadway
Going Beyond a Zero-sum Game: Reforming Fiscal Relations	p49	Hansjörg Blöchliger and Camila Vammalle
Own Revenues in Federations: Tax Powers, Tax Bases, Tax Rates and Collection Arrangements in Five Federal Countries	p65	François Vaillancourt
Sharing Taxes and Sharing the Deficit in Spanish Fiscal Federalism	p88	Violeta Ruiz Almendral
The Way Forward on State Tax Reform: An AFTSR Perspective	p126	Greg Smith
Solidarity and the Design of Equalization: Setting Out the Issues	p138	Bernard Dafflon
Fiscal Equalisation and State Incentive for Policy Reform	p165	Neil Warren

24. Appendix 3 - Media Citations 2012

'Small business slugged more than peers', The Australian Financial Review, 19 December 2012 (Chris Evans)

'Those gasbag retailers have tanked your wallets this year', The Punch, 19 December 2012 (Frank Zumbo)

'Small business's \$12,000 GST compliance burden', Business Review Weekly, 18 December 2012 (Chris Evans)

'A super solution to fix congestion on our roads', The Punch, 5 December 2012 (Frank Zumbo)

'Christmas countdown 23 days to go', The Sunday Telegraph, 2 December 2012 (Frank Zumbo)

'Mortgage insurers 'gouge' on premiums', The Canberra Times, 1 December 2012 (Frank Zumbo)

'Amazing invisible tax man', The Australian, 28 November 2012 (Neil Warren)

'Federal mediator too far away from ACT action', The Canberra Times, 28 November 2012 (Frank Zumbo)

'Petrol companies keeping the profits', The Cairns Post, 20 November 2012 (Frank Zumbo)

ABC Questions and Answers, 19 November 2012 (Kathrin Bain)

Radio 2GB, Money News programme, 19 November 2012 (Dale Boccabella)

'\$100 All you need to dress your family of four', The Sunday Telegraph, 18 November 2012 (Dale Boccabella)

'Jordan's hard lesson in reform', The Australian Financial Review, 13 November 2012 (Neil Warren)

'Who's sticking up for Tasmanian small businesses?', Hobart Mercury, 13 November 2012 (Frank Zumbo)

'Raise or broaden and by how much', The Australian Financial Review, 12 November 2012 (Neil Warren and Chris Evans)

'ACCC puts brakes on sale of faulty products – businesses pay \$19.4m in penalties', The Sunday Mail, 11 November 2012 (Frank Zumbo)

'Dodgy, dangerous – and now banned', The Sunday Mail, 11 November 2012 (Frank Zumbo)

'There are better options than expanding the GST net to online sales', The Conversation, 9 November 2012 (Dale Boccabella)

'Treasurers to consider GST on net', The Age, 6 November 2012 (Neil Warren)

'Tech the fight to petrol stations', The Canberra Times, 26 October 2012 (Frank Zumbo)

'Put fuel prices online', The Warwick Daily News, 18 October 2012 (Frank Zumbo)

'Advertising imprints on young, warns expert brand power taps in to little brains', The Advertiser, 13 October 2012 (Frank Zumbo)

'Franchise shake-up to take in state law', The Advertiser, 8 October 2012 (Frank Zumbo)

'High Court win fails to clarify rules for boards', News, 3 October 2012 (Anil Hargovan)

'Sharp message to ASIC as Forrest wins High Court appeal', The Conversation, 2 October 2012 (Anil Hargovan)

'Fortescue triumphs against ASIC in High Court ruling', Leading Company, 2 October 2012 (Anil Hargovan)

'Your money taking care of business', Townsville Bulletin, 1 October 2012 (Frank Zumbo)

'Why ASIC wants to read your personal emails and text messages', Leading Company, 28 September 2012 (Frank Zumbo)

'Small business wants tax cuts, not breaks', The Australian Financial Review, 20 September 2012 (Chris Evans)

'Call to raise GST wins backing', The Australian Financial Review, 20 September 2012 (Neil Warren)

'Lifting GST rate to 15pc could net extra \$25bn', The Age, 18 September 2012 (Neil Warren)

'Bowser blues drag on longer', Geelong Advertiser, 11 September 2012 (Frank Zumbo)

'Despite a recent drop in petrol prices, experts predict', Central Western Daily, 28 August 2012 (Frank Zumbo)

'Online shopping is winning our hearts and minds', The Canberra Times, 17 August 2012 (Frank Zumbo)

'Families stay home as cinema prices soar movies get the flick', The Sunday Telegraph, 12 August 2012 (Frank Zumbo)

'Insider victory as ASIC lifts its game', The Australian, 1 August 2012 (Michael Peters)

'Stop overcharging rent or all of our shops will close', The Canberra Times, 30 July 2012 (Frank Zumbo)

'Driving down prices in a battle for even bigger slice of the pie', The Sydney Morning Herald, 28 July 2012 (Frank Zumbo)

'Shops outgunned in land of the giants', The Canberra Times, 25 July 2012 (Frank Zumbo)

'Slimming down our cumbersome tax system will take more than a few nips and tucks', The Australian, 14 July 2012 (Chris Evans)

'Swan claim on tax 'deceptive' ', The Australian Financial Review, 9 July 2012 (Chris Evans)

'12 cents a litre: the extra you pay for petrol crude oil price falls but no relief at Bundy bowzers', The News Mail, 20 June 2012 (Frank Zumbo)

'Beat the carbon tax part 1 share energy lessons', The Advertiser, 30 June 2012 (Frank Zumbo)

'Tamworth fuel third dearest in the state', Northern Daily Leader, 27 June 2012 (Frank Zumbo)

'A Sydney academic has completed his latest study ...', Western Advocate, 27 June 2012 (Frank Zumbo)

'Bowser prices still up', The Warwick Daily News, 21 June 2012 (Frank Zumbo)

'Experts say we're being taken for fuels at pump', Northern Territory News/Sunday Territorian, 20 June 2012 (Frank Zumbo)

'Tamworth motorists are being ripped off at the petrol bowser', Northern Daily Leader, 20 June 2012 (Frank Zumbo)

'How stores are paying for our fear', The Sunday Telegraph, 17 June 2012 (Frank Zumbo)

'Awards you can buy for right price', The Sunday Telegraph, 3 June 2012 (Frank Zumbo)

'Warning on petrol price sharing info sharing', The Australian, 30 May 2012 (Frank Zumbo)

'Why petrol is dearer in capital', The Canberra Times, 22 May 2012 (Frank Zumbo)

'Hardie ruing can't be ignored', The Australian Financial Review, 5 May 2012 (Anil Hargovan)

'ACCC investigators put petrol prices back under the microscope', The Sydney Morning Herald, 4 May 2012 (Frank Zumbo)

'It's justice, but at what price?', Hobart Mercury, 2 May 2012 (Frank Zumbo)

'Book-keeping burden for small business', Canberra Times, 29 April 2012 (Chris Evans)

- 'Retailers woo shoppers', The Sunday Telegraph, 29 April 2012 (Frank Zumbo)
- 'Stakes keep mounting in GST fight', The Australian Financial Review, 26 April 2012 (Neil Warren)
- 'Oh, the irony: red tape ties up the lines at government Small Business support line', 10 April 2012 (Chris Evans)
- 'Traders in a bind call out for help', The Courier-Mail, 9 April 2012 (Chris Evans)
- 'How much time you are really losing to tax red tape each year', 3 April 2012 (Chris Evans)
- 'Deconstructing infrastructure', Charter, April 2012 (Gordon MacKenzie)
- 'Trap Attack', National Australia Bank Business View, April 2012 (Helen Hodgson)
- 'The people have spoken: just get the city moving. We're for Sydney', The Daily Telegraph, 26 March 2012 (Frank Zumbo)
- 'Woolies fronts Costco in the battle of giants', The Canberra Times, 29 March 2012 (Frank Zumbo)
- 'It's much ado about nothing', The Australian, 16 March 2012 (Robert Deutsch)
- ABC News: 'Rinehart woes spark calls for family trust review', 14 March 2012 (Dale Boccabella)
- 'Is Telstra split 'back to the future' ', The Australian Financial Review, 2 March 2012 (Michael Peters)
- 'Who pays, who benefits: should child care be tax deductible', In the Black, 1 February 2012 (Helen Hodgson)
- 'Bank profiteering demands inquiry', The Canberra Times, 21 January 2012 (Frank Zumbo)
- 'Swan threatens states on GST', The Australian Financial Review, 9 January 2012 (Neil Warren)
- 'Business watchdog with teeth', The Canberra Times, 6 January 2012 (Frank Zumbo)