



# Research

Annual Report  
1999

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## Preface

The Australian Taxation Studies Program (ATAX) at the University of New South Wales occupies a unique position in Australian universities by teaching specialist taxation degrees at both the undergraduate and postgraduate level. This teaching program has brought together a multidisciplinary team of lawyers, accountants, economists, tax and finance specialists. What has resulted is an academic staff whose tax teaching and research skills are highly respected both domestically and internationally.

This report details the research activities of ATAX staff members during 1999.

What will be clear from this report is the breadth, depth and quality of the research output of ATAX staff members. Activities as diverse as organising numerous conferences, participating in industry "think tank", undertaking commissioned professional training and skilling programs, administering ARC projects and undertaking contracted research are undertaken by ATAX and its staff members.

Staff members are also often called upon to be expert witnesses at government inquiries and public hearings, are called upon to prepare government reports and are invited as members of various government committees and to speak to the professions.

The high public standing of ATAX staff members is reflected in the numerous requests from the media for comment by ATAX staff members on controversial tax issues. It will also be clear from this report that ATAX staff hold numerous editorial positions in a range of professional journals.

Reading this report clearly reflects the success of ATAX as an academic tax research institution of the highest standing which makes a significant ongoing contribution to tax policy and tax technical discussion in Australia and internationally.

Professor Bob Deutsch  
Director ATAX

Associate Professor Neil Warren  
Convenor, ATAX Research Committee

May 2000

## Introduction

The Australian Taxation Studies Program (ATAX) within the Faculty of Law at The University of New South Wales is nationally and internationally recognised as a leading institution in the teaching of and research into taxation issues. With over 1200 students undertaking its undergraduate and postgraduate flexible education programs, ATAX is a leader in tax education in Australia. This is in no small measure due to the dedication and high calibre of its 18 full-time academic staff, its support staff and to the part-time lecturers and tutors who provide invaluable assistance.

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. ATAX clearly contributes to this mission through its education program and its strong focus on developing research excellence.

## ATAX Research Goals

ATAX attaches considerable importance to its research profile and the research program of its academic staff members. The ATAX research mission is:

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

## Achieving the Research Mission

To achieve the ATAX research mission, ATAX focuses on a number of strategies designed to further promote its already well established strong academic reputation.

- Undertake and widely promote a *Seminar Series* targeted at communicating ATAX research for ATAX and visiting academic staff.
- Initiate and promote an *ATAX Visiting Fellowship Scheme* which is available to leading international tax experts and is designed to promote linkages with other academic institutions and to encourage these *Visiting Fellows* to mentor junior academic staff members.
- Develop a vibrant culture of discourse and collegiality amongst *PhD candidates* through a PhD seminar and networking program.
- Develop *Research Groups* amongst ATAX staff to facilitate collaborative research and mentoring.
- Organise *Research Workshops* focused on showcasing ATAX staff research and promoting interaction with other academic institutions.

- Succeed in attracting *ARC research grants*, commissioned research and consultancies targeted at funding fundamental research.
- Promote ATAX research activities by developing a research focused area on the *ATAX Website*. Staff papers, ATAX Discussion Papers and links to important staff works will be an important part of this website.
- Develop a concerted program to promote ATAX's research activities including an Annual Research Report, publicity for research outputs and greater community interaction through the media.

This report details the various research activities which ATAX academic staff members have undertaken during 1999 that are designed to achieve the above objectives. ATAX's research success will be clearly evident in this report as will the significant contribution ATAX staff make to the tax literature both nationally and internationally.

## Academic Members of ATAX

ATAX academic staff teach and research across a broad range of tax issues. Briefly outlined below are the general areas of research interest of staff in 1999.

	<i>Position</i>	<i>Research Interests</i>
R. Deutsch	Professor, Director	International tax; superannuation
Y. Grbich	Professor	Entity taxation; anti-avoidance; tax policy
C. Evans	Associate Professor	Compliance costs; capital gains tax; tax policy; tax accounting
P. Gallagher	Associate Professor	GST; sales tax, TLIP; and Part IVA
N. Warren	Associate Professor	GST; tax policy; tax incidence; tax modeling; electronic commerce
M. Cashmere	Senior Lecturer	Entity taxation; commercial law; debt financing
A. Greenbaum	Senior Lecturer	GST; tax administration; tax policy
J. Raneri	Senior Lecturer	GST; international tax; trusts
W. Scholtz	Senior Lecturer	GST; entity taxation
C. Spicer	Senior Lecturer	GST; entity taxation
B. Tran-Nam	Senior Lecturer	Economics; tax compliance costs
M. Walpole	Senior Lecturer	Trusts, tax compliance costs; stamp duty
S. Abadee	Lecturer	Tax accounting; real estate taxation; superannuation
M. Blissenden	Lecturer	International tax, company law; administrative law
K. Emmerton	Lecturer	International tax; tax collection
P. Macmullen	Lecturer	Communication skills; training development and design
J. McManus	Lecturer	Financial accounting; FBT; international tax
D. Schabe	Lecturer	Trusts; tax litigation; capital gains tax
C. Fong	Librarian	Tax research guides
T. Rumble	Visiting Fellow	Taxation of innovative financial products
P. Gerber	Professor (part-time)	Tax administration; tax litigation
J. MacMullen	Lecturer (part-time)	Management accounting

## **Awards, Appointments, and Honours by ATAX Staff**

Deutsch, R., Editor, Investment and Tax Bulletin, Prospect Publishing, Sydney.

Evans, C., Academic Convenor and member of Adjudication Panel for the Commissioner's Award for Research in Taxation.

Evans, C., Consultant to ATO on a number of matters including (a) CGT Main residence summit, Perth April 1999, and (b) Technical Quality Assurance Review of Excise Business Line.

Evans, C., Consulting Editor of Australian Capital Gains Tax Planner, published by CCH.

Evans, C., Editorial Board, Legal Issues in Business (refereed journal from School of Business Law, Curtin University).

Evans, C., Member of the Tax Centre of Excellence for the Australian Society of Certified Practising Accountants (ASCPA).

Evans, C., Tutor for Australian Society of CPA's Taxation Professional Program.

Fong, C., Legal Information Standards Council (Law Foundation of New South Wales), Member.

Gallagher, P., Member, CCH GST Panel

Greenbaum, A., Advisory Board Member, Bond University Revenue Law Journal

Greenbaum, A., Director, Australian Tax Forum

Greenbaum, A., Editorial Committee, National Law Review

Greenbaum, A., President, Australasian Tax Teachers Association 1999

Greenbaum, A., Taxation Editor, Australian Business law Review

McManus, J., Senior Project Officer, NSW Legislative Council, General Purpose Standing Committee No 1

Raneri, J., Co-editor, GST & Indirect Taxation Bulletin", Prospect Publishing

Raneri, J., Co-editor, Retirement & Estate Planning Bulletin, Prospect Publishing

Raneri, J., Contributing Editor, "Investment & Taxation Bulletin", Prospect Publishing

Warren, N., *Business Coalition for Tax Reform*, Tax Advisor, Melbourne, 1998 to present

Warren, N., Co-editor, *GST and Indirect Taxes Monthly*, Prospect Publishing

Warren, N., *Member, Small Business Consultative Committee, Commonwealth of Australia* Dec 1998 - Dec 2000

Warren, N., *Project Director, Management and Technical Strengthening of Revenue Departments, Ministry of Finance, Tonga* March 2000-Feb 2002

Warren, N., *Research Director, Australian Tax Research Foundation*, 1994 to present

## Expert witness testimony by Staff

Walpole, M., Evidence on Taxation Compliance Costs of GST for Senate Select Committee on A New Tax System, Sydney 16 March 1999 (Submission 1392).

Warren, N., 8 April 1999 (9.30-5.00pm), Provided evidence to *Senate Select Committee on a New Tax System* jointly with Professor Ann Harding, NATSEM, University of Canberra

Evans, C., Inquiry Into Business Taxation Reform, Senate Finance and Public Administration References Committee, November 1999. Expert Witness Evidence

## Research Groups

ATAX places great importance on a collegiate environment as the stimulus to joint research and mentoring of junior staff. An important part of this strategy is the formation of a number of informal research groups that focus on specific areas of tax research. Currently, three groups are operational and reflect the three areas where ATAX has a strong research presence.

Compliance Costs	Chris Evans, Binh Tran-Nam, Jackie McManus, Mike Walpole
Capital Gains Tax	Chris Evans, Wouter Schoultz, Stevern Abadee, Bob Deutsch, John Raneri
GST	Patrick Gallagher, Mike Walpole, Cathy Spicer, Neil Warren, Jacqui McManus, John Raneri and Abe Greenbaum.

## Visitors Program and Fellowships

ATAX received a number of eminent visitors during 1999 as noted below.

- Emeritus Professor Sijbren Cnossen, Erasmus University, Netherlands.
- Professor Bob Joss, Dean, Stanford Graduate School of Business, Stanford University, California, USA.
- Tevita Lavemaau, Revenue Administrator, Revenue and Administrative Services, Ministry of Finance, Government of Tonga, Tonga.
- Emeritus Professor Cedric Sandford, University of Bath, Bath, UK.
- Professor Liu Rong Cang, Senior Research Fellow and Leader of a Chinese Delegation from the Institute of Finance and Trade Economics, Chinese Academy of Social Sciences, Beijing.

During the second half of 1999, considerable effort was put into developing an ATAX Visiting Fellowship Scheme. The fellowship scheme will be open to taxation academics and others working in taxation and related disciplines in Australia or overseas. Each applicant is to be assessed on his or her abilities to be able to contribute to the success of the ATAX research profile.

It is anticipated that two fellowships will be offered each year and it is expected that successful applicants will spend three weeks working at ATAX on mutually agreed areas of research.

## PhD Program

Developing and expanding the postgraduate research program at ATAX has been a natural focus of activity during 1999. Considerable interest has been shown in the ATAX PhD program and numerous student inquiries have been taken into the possibility of undertaking PhD's at ATAX.

The list of PhD students in the ATAX PhD program at the end of 1999 is outlined below:

Tony Rumble, ATAX, University of NSW and PricewaterhouseCoopers, Supervisor: Prof. RL Deutsch, Title: *Synthetic equities and franked debt: capital markets saving cures* (since awarded)

Nabil Orow, Monash University, Supervisor: Prof. RL Deutsch, Title: *Solving the mystery of tax avoidance: A comparative study of general anti-avoidance rules* (since awarded)

Evans, C, University of NSW: Supervisors: Professor Cedric Sandford and Professor Yuri Grbich, Title: *An evaluation of the impact of aspects of capital gains tax design on the burden of compliance costs of taxpayers*

Walpole, M., University of NSW; Supervisor: Prof. RL Deutsch, Title: *Taxation of Goodwill*.

McKerchar, M., Sydney University - Orange, Supervisor: A/Prof Chris Evans and A/Prof Ian Wallschutsky, Title: *The effect of rewriting the income tax laws upon compliance levels in Australia*

Rankine, C., Supervisor: Prof. RL Deutsch, Title: *The costs and burdens imposed by the Australian tax system on small investors*

## Postgraduate Degrees being undertaken by ATAX staff

A number of ATAX staff are also undertaking PhD's as outlined below.

Blissenden, M., PhD degree, Sydney University; Commenced 1995, Supervisor: Professor Margaret Allars.

Evans, C, PhD degree, University of NSW: Commenced mid 1997, Supervisors: Professor Cedric Sandford and Professor Yuri Grbich, Title: *An evaluation of the impact of aspects of capital gains tax design on the burden of compliance costs of taxpayers*

Walpole, M., PhD degree, University of NSW; Commenced July 1998, Supervisor: Prof. RL Deutsch, Title: *Taxation of Goodwill*

Greenbaum, A., PhD degree, Osgoode Hall Law School, York University, *Comparative Tax Administration*.

## Research Program Funding

ATAX staff have been active in seeking funding from a range of different sources for their research activities. Grants received from the Australian Research Council and other institutions with a research focus are noted below.

Tran-Nam, B., ARC Small Grants (Faculty of Law), *Tax Simplification and the Operating Costs of the Australian Tax System*, Funding: \$8,000.

Walpole, M., Team member ARC (SPIRT) grant team investigating the effect of the Tax Law Improvement Project on taxation compliance costs. co-researchers Prof. R Woellner (UWS), Ass. Prof. C Coleman (USyd), Ms M. McKerchar (USyd Orange), Ms J Zetler (UTS), Funding: \$38,000 p.a.

Evans, C., and Walpole, M., ATRF funded research into the *Use and Usefulness of Taxation Impact Statements in the OECD*, Funding: \$10,000.

## Special Projects

ATAX and its academic staff are amongst Australia's leading researchers in the field of taxation. It is not surprising therefore that they are often commissioned to undertake research for various private sector organisations and government authorities. These projects generate funding for ATAX, foster the research activities of its staff and highlight their capabilities and breadth of expertise.

Detailed below is commissioned research undertaken by ATAX during 1999.

### **Private sector commissioned research**

Australian Vice-Chancellors' Committee, "*Universities as Tax Earner*":  
Contact - Gallagher, P. and Tran-Nam, B.

NSW Taxpayers Association, "*The Impact of GST on NSW State Taxes*":  
Contact - Tran-Nam, B.

Revenue Analysis Branch, Australian Taxation Office, "*Updating Total Tax Compliance Costs in Australia*": Contact - Evans, C., Clark, J. and Tran-Nam, B.

*Overview of tax system for school leavers*, Information Package Smart Start, Hobson Press: Contact - Blissenden, M.

### **Projects commissioned by Government authorities**

Australian Tax Office, GST and PAYG Skilling; Contact - Deutsch, R., Evans, C., and Gallagher, P.

Tonga Ministry of Finance, AusAID funded *Institutional Strengthening Project* undertaken jointly by ATAX and UNSW International Projects; Contact - Warren, N.

Tasmania Office of State Revenue, Skills Training Materials Tasmania Revenue Office (6 days presentation); Contact - Walpole, M.



Department of Agriculture, Fisheries and Forestry - Australia, GST Training Program for Farmers; Contact - Deutsch, R.

GST lectures for Attorney General's Department, March 1999; Contact - Gallagher, P

China Academy of Social Sciences and ATAX: AusAID funded Australia-China Institutional Links Program, "*Tax System Reform in China and Australia: Third Millennium Tax Reconstruction*"; Contact - Gallagher, P

Australia Centre, Potsdam University and ATAX Joint Conference Programs; Contact - Gallagher, P.

## **Conferences Organised by ATAX**

ATAX maintains a very active professional education program. An important part of that program is the organisation of a number of conferences on current and topical issues. A list of the conferences organised during 1999 and the ATAX staff involved is outlined below.

### **New Tax Issues for Share Investments**

Date: 20 April 1999

Academics Involved: John Raneri (Convenor)

Maurice Cashmere

Cathy Spicer

### **GST Master Class**

Date: 24 to 26 May 1999

Academics Involved:

Neil Warren (Co-Convenor)

Patrick Gallagher (Co-Convenor)

Cathy Spicer

Michael Walpole

### **11<sup>th</sup> Annual GST & Indirect Tax Weekend Workshop**

Date: 15 to 17 July 1999

Academic Involved: Patrick Gallagher (Convenor)

### **The GST Law National Seminars**

Date: August/September 1999 (nine locations)

Academics Involved:

Patrick Gallagher (Convenor)

Michael Blissenden

Jacqui McManus

John Raneri

Michael Walpole

**Reform of Tax & Tax Transfers in Germany & Australia - and Ralph**

Date: 1 to 3 September 1999

Academics Involved:

Patrick Gallagher (Convenor)  
Bob Deutsch  
Abe Greenbaum  
Binh Tran-Nam  
Neil Warren

**Australian Business Tax Reform Seminar**

Date: 18 October 1999

Academics Involved:

Tony Rumble (Convenor)  
Bob Deutsch  
Chris Evans  
Yuri Grbich

**ATAX Research Publications**

The above information clearly indicates the breadth of research activities undertaken by ATAX staff. What has not yet been outlined is the prolific publication record of ATAX's relatively small number of academic staff. This is detailed in the tables below.

Authors	Title	Year	Parent Document Name	Publisher	Place of Publication	Journal Volume/ date of Publn	Start Page	End Page	Total Number of Chapters by same Author(s)	Total Number of Chapters in Book	Primary Calculating Chapter Y/N	ISBN/ISSN
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**Books - Authored Research**

C. Evans and M. Walpole	Compliance Cost Control: A Review of Tax Impact Statements in the OECD Australian Tax Research Foundation Research Study No 27	1999		Australian Tax Research Foundation	Sydney							949482684
M. Cashmere	Tax and Corporate Finance into the New Millenium	1999		CCH Australia Limited	North Ryde							1864680482

**Books - Authored other**

R. Hamilton, R. Deutsch and J. Raneri	Guidebook to Australian International Taxation	1999		Prospect Media Pty Ltd	St Leonards							1863160450
A. Harding and N. Warren	Who Pays the Tax Burden in Australia? Estimates for 1996-97, Discussion Paper No 39	1999		National Centre for Social and Economic Modelling, University of Canberra.	Canberra							085889761X
B.Hughes and N. Warren	GST Wages and Compensation	1999		Australian Industry Group	Sydney							N/A
S. Lamert and N. Warren	STINMOD-STATAx: a comprehensive model of the incidence of taxes and transfers in Australia, Technical Paper No 16.	1999		National Centre for Social and Economic Modelling, University of Canberra.	Canberra							0858897687
R. Hamilton, D. Fischer	Tax Planning Manual, Over 80 Successful Business Strategies	1999		Thomson Legal & Regulatory Group Asia Pacific Ltd trading as ATP	Sydney							864601492
R. Deutsch, S. Gates, M. Gibson, P. Hanley, G. Payne, and W. Plummer	Australian Tax Handbook 1999	1999		Thomson Legal & Regulatory Group Asia Pacific Ltd trading as ATP	Sydney							864601182
C. Evans and A. Ryan	Tax Reform Issues for Small Business, A Report prepared for The Australian Society of Certified Practising Accountants	1999		The Australian Society of Certified Practising Accountants	Melbourne							N/A

Authors	Title	Year	Parent Document Name	Publisher	Place of Publication	Journal Volume/ date of Publn	Start Page	End Page	Total Number of Chapters by same Author(s)	Total Number of Chapters in Book	Primary Calculating Chapter Y/N	ISBN/ISSN
C. Evans and J. McManus	Tax Reform Issues for Small Business: Discussion Paper on "A Tax System Redesigned" (Ralph Review of Business Taxation), A report prepared for The Australian Society of Certified Practising Accountants	1999		The Australian Society of Certified Practising Accountants	Melbourne							N/A
C. Evans and J. McManus	A Report on Section 17 of "A Tax System Redesigned" (Ralph Review of Business Taxation), prepared for the Business Council of Australia and the Corporate Taxpayers Association 1999	1999		Business Council of Australia and the Corporate Taxpayers Association	Melbourne							N/A

**Books - Edited**

N. Warren	State Taxation: Repeal, Reform or Resignation, Conference Series No 21, Australian Tax Research Foundation	1999		Australian Tax Research Foundation	Sydney							0949482706
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**Book Chapters - other book chapters (not refereed)**

M. Blissenden	Primary Production Concessions	1999	1999 Australian Master Tax Guide	CCH Australia Limited	North Ryde		924	956	2	42	y	1864680091
M. Blissenden	Mining and Quarrying Industry Concessions	1999	1999 Australian Master Tax Guide	CCH Australia Limited	North Ryde		957	974	2	42	n	1864680091
N. Warren, A. Harding, S. Lamert, M. Robinson and G. Beer	Distributional Impact of Possible Tax Reform Packages	1999	Senate Select Committee on A New Tax System: Main Report	Commonwealth of Australia	Canberra		445	508	1	16	y	642251991
N. Warren	Taxation and tax policy in Australia.	1999	Australian Economy	Allen and Unwin	Sydney		146	180	1	12	y	1864487836

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**Journal Articles - Refereed article in a scholarly journal**

B. Tran-Nam	Assessing the Revenue and Simplification Impacts of the Government's Tax Reform.	1999	Journal of Australian Taxation	CCH Australia Ltd and Monash University	North Ryde	2(5)	329	343				14400405
B. Tran-Nam	Tax Reform and Tax Simplification: Some Conceptual Issues and A Preliminary Assessment.	1999	Sydney Law Review	Sydney Law School & The Law Book Company Ltd	Sydney	21(3)	500	522				00820512
B. Tran-Nam	Economic Liberalization and Vietnam's Long-term Growth Prospects.	1999	Journal of the Asia Pacific Economy	Routledge	London	4(2)	233	257				13547860
C. Evans and C. Sandford	Capital Gains Tax – The Unprincipled Tax.	1999	British Tax Review	Sweet and Maxwell Limited	London	5	387	405				00071870
M. Walpole	When is Goodwill Not Goodwill?	1999	Journal of Australian Taxation	CCH Australia Ltd and Monash University	North Ryde	2(1)	48	61				14400405
M. Walpole, C. Evans, K, Ritchie and B. Tran-Nam	Taxation Compliance Costs: Some Lessons From 'Down-Under'	1999	British Tax Review	Sweet and Maxwell Limited	London	4	244	271				00071870

**Journal Articles - Non-refereed article in a scholarly or professional journal**

M. Blissenden	The general administration power of the Commissioner: limits to reviewability	1999	Weekly Tax Bulletin	Thomson Legal & Regulatory Group Asia Pacific Limited trading as ATP	Sydney	18	427	430				N/A
M. Blissenden	Issuing s 264 notices – Do you have a right to be warned?	1999	Weekly Tax Bulletin	Thomson Legal & Regulatory Group Asia Pacific Limited trading as ATP	Sydney	27	635	636				N/A
M. Blissenden	Commissioner's use of s 264 – What are your expectations?	1999	Tax Week: CCH Federal and State Tax News	CCH Australia Limited	North Ryde	3	29	31				13209426
M. Blissenden	When are you residing in Australia? – The problem of the shifting sands	1999	Asia-Pacific Focus	BNA International Inc	Washington DC	3(1)	20	22				14607050
M. Blissenden	Tax consequences of changes to trust estates – Are the principles settled?	1999	Weekly Tax Bulletin	Thomson Legal & Regulatory Group Asia Pacific Limited trading as ATP	Sydney	30	719	722				N/A

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M. Blissenden	Limitations on format of offshore information notices	1999	Weekly Tax Bulletin	Thomson Legal & Regulatory Group Asia Pacific Limited trading as ATP	Sydney	32	775	777				N/A
M. Blissenden	Clarification of Residency Ruling TR 98/17- Is it clear enough?	1999	Weekly Tax Bulletin	Thomson Legal & Regulatory Group Asia Pacific Limited trading as ATP	Sydney	39	996	997				N/A
M. Blissenden	Binding oral advice for simple tax affairs – Is this a simple solution?	1999	Weekly Tax Bulletin	Thomson Legal & Regulatory Group Asia Pacific Limited trading as ATP	Sydney	43	1086	1089				N/A
N. Warren	Reform of Australian Indirect Taxation and GST	1999	GST & Indirect Taxation Bulletin	Prospect Media Pty Ltd	St Leonards	1(1)	2	20				14404540
B. Tran-Nam	Vietnam: Economic Reform is a Long-Term Game.	1999	Asian Analysis < <a href="http://aseanfocus.com.au/analysis/">http://aseanfocus.com.au/analysis/</a> >	Faculty of Asian Studies (ANU) & Asean Focus Group	Canberra	N/A						N/A
B. Tran-Nam	Vietnam: Education Reform	1999	Asian Analysis < <a href="http://aseanfocus.com.au/analysis/">http://aseanfocus.com.au/analysis/</a> >	Faculty of Asian Studies (ANU) & Asean Focus Group	Canberra	N/A						N/A
R. Deutsch	Interest deductibility: searching for clarity in all the confusion	1999	Investment & Taxation Bulletin	Prospect Media Pty Ltd	St Leonards	3(6)	68	72				13268503
R. Deutsch and J. Raneri	Goods and services tax - an overview	1999	Investment & Taxation Bulletin	Prospect Media Pty Ltd	St Leonards	3(8)	81	89				13268503
R. Deutsch and J. Raneri	International and transitional aspects of GST	1999	Investment & Taxation Bulletin	Prospect Media Pty Ltd	St Leonards	3(9)	101	112				13268503
C. Evans	CGT and the Ralph Review: capital punishment for small business?	1999	Tax Week: CCH Federal and State Tax News	CCH Australia Limited	North Ryde	14	213	217				13209426
C. Evans and A. Ryan	GST: what should small businesses be doing now?	1999	Tax Week: CCH Federal and State Tax News	CCH Australia Limited	North Ryde	28	481	488				13209426
C. Evans	The Clayton's roll-over.	1999	CCH CGT Planning News	CCH Australia Limited	North Ryde	3	2	12				N/A
C. Evans and A. Ryan	Why reform CGT?	1999	Weekly Tax Bulletin	Thomson Legal & Regulatory Group Asia Pacific Limited trading as ATP	Sydney	33	1028	1029				N/A
C. Evans	Winners and losers under the Ralph CGT proposals	1999	CCH CGT Planning News	CCH Australia Limited	North Ryde	3A	1	13				N/A
C. Evans and W. Scholtz	Less taxing times for trusts?	1999	CCH CGT Planning News	CCH Australia Limited	North Ryde	4	1	8				N/A

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C. Evans and A. Ryan	GST and small business – what do small businesses need and what should they do now?	1999	The GST Newsletter	CCH Australia Limited	North Ryde	6	7	12				14421062
A. Greenbaum	The Australian GST – A Brave New World for Consumers and Business.	1999	Tax Notes International	Tax Analysts	Washington DC	19	1743	1752				10483306
J. Raneri	Overview of GST and sales tax transitional rules	1999	GST & Indirect Taxation Bulletin	Prospect Media Pty Ltd	St Leonards	1(3)	33	38				14432846
J. Raneri	Bankruptcy, where is thy comfort?	1999	Retirement & Estate Planning Bulletin	Prospect Media Pty Ltd	St Leonards	2(10)	131	132				13294326
J. Raneri	GST & Grandfathering	1999	Retirement & Estate Planning Bulletin	Prospect Media Pty Ltd	St Leonards	2(5)	53	63				13294326
J. Raneri	Impact of Franking Credit Trading Measures on Discretionary Trusts – A Case Study.	1999	Retirement & Estate Planning Bulletin	Prospect Media Pty Ltd	St Leonards	3(1)	1	9				13294326
J. Raneri and N. Warren	Goods and Services tax - an overview	1999	Investment & Taxation Bulletin	Prospect Media Pty Ltd	St Leonards	3(8)	81	89				13268503
J. Raneri	International and transitional aspects of GST	1999	Investment & Taxation Bulletin	Prospect Media Pty Ltd	St Leonards	3(9)	101	112				13268503
C. Fong	Trawling the net for tax information.	1999	National Accountant	Hassel, Hunt & Moore Pty Ltd	Warriewood	15(4)	28	29				1039608X
C. Fong	An Australian and New Zealand tax research guide - who will show me the way	1999	Australian Law Librarian	Australian Law Librarian Group	Brisbane	7(4)	267	274				10396616
A. Rumble	A Framework for Categorizing Innovative Financial Instruments as Debt or Equity (with observations about the clumsiness of this simplistic bifurcation of the tax law)	1999	Derivatives Report	RIA Group	Boston	1(2)	5	14				N/A
A. Rumble	Financial products and tax avoidance.	1999	Weekly Tax Bulletin	Thomson Legal & Regulatory Group Asia Pacific Limited trading as ATP	Sydney	35	866	871				N/A

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**Journal Article - Letter or Note**

M. Blissenden	Capital Idea	1999	Sydney Morning Herald	John Fairfax Publications Pty Ltd	Sydney	16 August 1999	14	14				N/A
M. Blissenden	Christmas comes early for the better off	1999	Sydney Morning Herald	John Fairfax Publications Pty Ltd	Sydney	23 Sept 1999	14	14				N/A
M. Blissenden	Tax reform Misleading	1999	Sydney Morning Herald	John Fairfax Publications Pty Ltd	Sydney	26 Nov 1999	16	16				N/A
M. Blissenden	More GST Talk	1999	Sydney Morning Herald	John Fairfax Publications Pty Ltd	Sydney	5 July 1999	12	12				N/A
N. Warren	Fair but with a short straw	1999	The Australian	Nationwide News Pty Limited	Sydney	1 June 1999	4	4				N/A
N. Warren	Tax plan not exactly the ANTS pants	1999	Australian Financial Review 14 April 99	John Fairfax Publications Pty Ltd	Sydney	14 April 1999	17	17				N/A
N. Warren, A. Harding, S. Lamert, and M. Robinson	GST: The Ultimate Householder's Guide.	1999	The Weekend Australian	Nationwide News Pty Limited	Sydney	19-20 June 1999	P1	P10				N/A
N. Warren	It's change to satisfy political objectives	1999	Australian Financial Review 23 Sept 1999	John Fairfax Publications Pty Ltd	Sydney	23 September 1999	19	19				N/A
C. Evans	A capital idea for taxation reform?	1999	Sydney Morning Herald	John Fairfax Publications Pty Ltd	Sydney	17 February 1999	13	13				N/A
M. Walpole	Letter to the editor on GST Compliance costs	1999	Australian Financial Review	John Fairfax Publications Pty Ltd	Sydney	24 March 1999						N/A
M. Walpole	A review of "The New Wealth of Nations - Taxing Cyberspace" by Arthur J. Cordell, T. Ran Ide, Luc Soete and Karin Kamp	1999	International Journal of Law and Information Technology	Oxford University Press	Oxford	7(1)	100	101				09670769



Authors	Title	Year	Parent Document Name	Publisher	Place of Publication	Journal Volume/ date of Publn	Start Page	End Page	Total Number of Chapters by same Author(s)	Total Number of Chapters in Book	Primary Calculating Chapter Y/N	ISBN/ISSN
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**Conference Publications - Full written paper - not refereed**

N. Warren	An Introduction to Australian Indirect Taxation... and GST Post ANTS II.	1999	GST Masterclass	Prospect Media Pty Ltd	St Leonards		1	66				1863161546
N. Warren	Taxing Retirement Savings in Australia: From Hybrid Expenditure Tax to Comprehensive Income Tax?	1999	Tax and Transfer Reform in Australia and Germany	Berliner Debatte Wissenschaftsuerlag	Potsdam		285	304				3931703630
B. Tran-Nam	The Australian Tax-Transfer System in 1999.	1999	Reform of Tax and Tax transfers in Germany and Australia - and Ralph	ATAX, University of New South Wales	Sydney		1	18				0733406947
R. Deutsch	Dissecting and Analysing The Australia / Germany Double Tax Agreements ("DTA"): A Springboard for Further Discussion	1999	Reform of Tax and Tax transfers in Germany and Australia - and Ralph	ATAX, University of New South Wales	Sydney		1	17				0733406947
C. Evans	Taxation of capital gains: Ralph implications for business big and small	1999	Australian Business Tax Reform Tax Laws and Policy: Strategic issues following the Review of Business Taxation	Prospect Media Pty Ltd	St Leonards		65	82				1863161260
C. Evans	CGT the case study way: Creative rollovers	1999	Taxation Institute of Australia 1998-99 Convention Papers Volume 2	Taxation Institute of Australia	Sydney		323	329				13290754
C. Fong	Research guide to GST	1999	GST Masterclass	Prospect Media Pty Ltd	St Leonards		211	225				1863161546
M. Walpole	GST and Tax Reform in Australia - The Challenge of the New Millenium or Countdown to Armageddon?	1999	GST Masterclass	Prospect Media Pty Ltd	St Leonards		165	176				1863161546

Authors	Title	Year	Parent Document Name	Publisher	Place of Publication	Journal Volume/ date of Publn	Start Page	End Page	Total Number of Chapters by same Author(s)	Total Number of Chapters in Book	Primary Calculating Chapter Y/N	ISBN/ISSN
A. Rumble	Taxing Finance and Risk: The Brave New World of Australian Business Tax Reform.	1999	Australian Business Tax Reform Tax Laws and Policy - Strategic issues following the Review of Business Taxation	PricewaterhouseCoopers/Prospect Media Pty Ltd	St Leonards		149	178				1863161260
A. Rumble	Franked Debt: A Capital Markets Savings Cure.	1999	Australian Business Tax Reform Tax Laws and Policy – Strategic issues following the Review of Business Taxation	PricewaterhouseCoopers/Prospect Media Pty Ltd	St Leonards		27	63				1863161260
C. Spicer	GST: real property and construction issues	1999	GST Masterclass	Prospect Media Pty Ltd	St Leonards		195	210				1863161546

**Conference Publications - Edited volume of conference proceedings**

P. Gallagher & H-G Petersen	Tax and Transfer Reform in Germany and Australia	1999	Tax and Transfer Reform in Germany and Australia	Berliner Debatte Wissenschaftsuverlag	Potsdam		1	362				3931703630
P. Gallagher & H-G Petersen	Reform of Tax & Tax Transfers in Germany and Australia – and Ralph	1999	Reform of Tax & Tax Transfers in Germany and Australia – and Ralph	ATAX, University of New South Wales	Sydney		1	540				0733406947
N. Warren and J. Raneri	GST Masterclass	1999	GST Masterclass	Prospect Media Pty Ltd	St Leonards		1	225				1863161546
A. Rumble	Australian Business Tax Reform Tax Laws and Policy: Strategic issues following the Review of Business Taxation	1999	Australian Business Tax Reform Tax Laws and Policy: Strategic issues following the Review of Business Taxation	Prospect Media Pty Ltd	St Leonards		1	179				1863161260

## **Seminar and conference presentations by members of ATAX**

In addition to the publications set out above, ATAX academic staff also presented numerous papers at conferences through 1999. Many of these papers have subsequently been published. A full list of conference publications is detailed below.

Evans, C., *CGT – the unprincipled tax?*, ATTA Conference, Canberra, February 1999.

Evans, C., *CGT The Case Study Way: Creative Rollovers*, Taxation Institute of Australia National Convention, Hobart, March 1999.

Evans, C., *CGT The Case Study Way: Small Business Rollovers and Exemptions*, Taxation Institute of Australia, Perth, 16 July, 1999.

Evans, C., *Taxation of Capital Gains: Ralph Implications for Business Big and Small*, Monday, 18 October, 1999.

Fong C., (with Hutchinson, T) Evaluating Australian legal research guides on the Internet, in Law via the Internet Conference '99, Proceedings, 2nd AustLII Conference on Computerisation of Law via the Internet, 22-23 July 1999, University of Technology, Sydney, Faculty of Law.

Fong C., (with Hutchinson, T) Objectivity and omissions? The current batch of Australian legal research texts reviewed, in: The 8th Asia-Pacific Specials, Health and Law Librarians Conference, Proceedings, Strait to the future, 22-26 August 1999, Hobart, Tasmania <http://www.alia.org.au/conferences/strait/papers/fong.html>

Fong C., An Australian and New Zealand tax research guide - who will show me the way? Australasian Tax Teachers Association 11th Annual Conference. Proceedings. School of Law and National Centre for Corporate Law and Policy, University of Canberra, 7 February 1999.

Greenbaum, A., "Taxation of Financial Institutions" Chinese State Administration of Taxation, Beijing and Shanghai, 3-5 February, 1999

Greenbaum, A., "The Australian Constitution and Tax Policy Formulation" guest lecture at the University of Sydney Faculty of Economics, 3 June 1999.

Greenbaum, A., "The Australian Goods and Services Tax – A Study in Political Dysfunction" presentation at the International Tax Program research series, Harvard Law School, 1 October 1999.

Greenbaum, A., "The Australian Goods and Services Tax" guest lecture at the University of Sydney Faculty of Economics, 8 June 1999.

Greenbaum, A., "The Reform of Value Added Taxation in China" Chinese University of Political Science and Law, Beijing, China, 2 February 1999.

McManus J., Blissenden, M., Evans, C., and Raneri, J., Australian Society of Certified Practising Accountants – CPA Program Tax Workshops on fringe benefits tax corporate tax, tax administration and capital gains tax, (April/May and October 1999)

McManus J., Australian Taxation Office Technical Skilling - two day training course on Goods and Services Tax (October 1999)

McManus J., Australian Taxpayer's Association (NSW Branch) - Fringe Benefits Tax Update – 2 hour update session (March 1999)

McManus, J., GST-free, input taxing and anti-avoidance, The GST Law National Conference, August, 1999

McManus J., Department of Agriculture, Fisheries and Forestry Australia Train the Trainer – one day technical training on Goods and Services Tax and trainer presentation skills (November/December 1999 Adelaide, Perth, Melbourne and Brisbane)

McManus J., International taxation workshops – presented one of a two day intensive training workshop on Principles of International Taxation (March 1999)

McManus J., International taxation workshops – presented one of a two day intensive training workshop on Controlled Foreign Corporations (March 1999)

McManus J., Presented a paper on GST administration and some GST special rules at ATAX's national seminar, The GST Law, August/September 1999 in Canberra, Sydney, Adelaide, Darwin and Hobart

McManus J., Tax Litigation Training – presented one of a two day training workshop on gathering evidence (February – March 1999 in Canberra, Adelaide, Perth and Brisbane.)

Raneri J., *Case Study on s177EA & Holding Period Rule*, Proceedings of UNSW ATAX's New Tax Issues for Share Investments - into the Millenium, Sydney, 20 April 1999

Rumble T., "Taxing Finance and Risk: The Brave New World of Australian Business Tax Reform", 18 October 1999, published in Australian Business Tax Reform Tax Laws and Policy - Strategic issues following the Review of Business Taxation.

Rumble T., The Implications of Ralph for Financial Transactions, Insurance & Leasing", presented at Reform of Tax & Tax Transfers in Germany & Australia - and Ralph, ATAX Conference 1,2 & 3 September 1999.

Rumble T., "Franked Debt: A Capital Markets Savings Cure", published in Australian Business Tax Reform Tax Laws and Policy – Strategic issues following the Review of Business Taxation.

Spicer C., GST intensive seminar conducted by ATAX for the Attorney-Generals Department. 'GST: Introduction and key concepts' 31 March 1999, Melbourne

Spicer C., GST Masterclass May 1999 – GST: real property and construction issues.

Spicer C., Presented at a one-day seminar on 'New anti-streaming and related payments rules' Taxation and Corporate Finance, April 1999.

Spicer, C , New anti-streaming and related payments rules, Taxation and Corporate Finance, April, 1999

Spicer, C., "Pay As You Go and Business Activity Statement", ATO Skilling Workshop, October/November 1999.

- Tran-Nam, B., The Impact of the GST on NSW State Taxes, Australia Taxpayers' Associations National Conference, Brisbane, 27-28 March, 1999
- Tran-Nam, B., "Pay As You Go and Business Activity Statement", ATO Skilling Workshop, 1-2 November 1999.
- Tran-Nam, B., Tax Simplification and the Operating Costs of the Australian Tax System, Australasian Tax Teachers' Association Conference, 5-7 February 1999, Canberra
- Tran-Nam, B., "The Economic Foundation of Tax Policy", Vietnamese delegates from General Department of Taxation, 13 December 1999 and Chinese delegates from Guangdong Provincial Office, State Administration of Taxation, 17 December 1999.
- Tran-Nam, B., "The Environment, Externalities and Sustainable Growth in an Overlapping Generations Model", Department of Economics, University of California at Santa Barbara, 3 May 1999.
- Walpole M., "Different Things to Different People - That's What Goodwill Means". Presented at: (a) Australasian Tax Teachers' Association Conference 5-7 February 1999; and (b) Annual Conference of the British Accounting Association, 30 March 1999.
- Walpole M., "GST and Tax Reform in Australia - The Challenge of the New Millenium or Countdown to Armageddon?" ATAX 'GST Master Class' May 1999.
- Walpole M., 11 February 1999, "The Implications of Tax Reform on the Taxation of Trusts" - NSW Taxpayers Association, Sydney.
- Walpole M., 23 July 1999 , "The Implications of Tax Reform on the Taxation of Trusts" - Australian Taxpayers Association, Melbourne.
- Walpole M., 30 April 1999 "The Civil Law's Contribution to Commercial Law - a response to Prof. Charl Hugo". Australian National University Centre for Commercial Law Annual Conference.
- Warren, N, Harding, A, Robinson, M, Lambert, S, (1999), *Distributional impact on households of the Australian Y2K Tax and Transfer reforms?*, Paper presented at a Conference on "Reform of Tax and Tax Transfers in Germany and Australia - and Ralph", UNSW Cliffbrook Campus, Sydney, 1-3 Sept 1999
- Warren, N., "An Introduction to Australian Indirect Taxation... and GST Post ANTS II", Paper presented at a 3 day ATAX Intensive *Master Class on GST* held at the ATAX Cliffbrook Campus, Coogee, 24-26 May 1999
- Warren, N., "International Dimensions to Tax Reform: Comparisons and Transnational Impacts", Paper presented at a conference on *Taxation Reform - Directions and Opportunities* organised by and held at the Centre for Public Policy, University of Melbourne, 18-19 Feb 1999.
- Warren, N., Taxing Retirement Savings in Australia: From Hybrid Expenditure Tax to Comprehensive Income Tax?, Paper presented at a Conference on *Tax and Transfer Reform in Australia and Germany*, Organised by the Australia Centre at the University of Potsdam, Hotel Voltaire, Potsdam, Germany, 27-29 Jan, 1999
- Warren, N., Walpole, M., and Gallagher, P., 1999, *How to Research Tax on the Internet*, ATO Tax Expo, 9 Feb 1999

## Press Interviews

A number of ATAX staff also have a high public profile and are frequently called upon to provide public commentary either in the electronic media or the printed press. Just some of the press coverage given to ATAX staff during 1999 is noted below.

### *Evans C*

#### *Television*

ABC, TV News, 7pm, 22 September, 1999 (interview with Philip Laskar)

#### *Radio*

17 Sept, Radio ABC; National Statewide with Georgia Bateman.

17 Sept, "PM Program", 22 September; 2BL; Drive.

23 Sept, Radio National, Australia Talks Back.

23 Nov, National "AM Program", Radio National.

### *Walpole M*

Alan Jones Radio 2UE Breakfast Program, August

### *Warren N*

#### *Television*

8 April, Intensive nationwide TV coverage following Senate evidence; 29 April, ABC Lateline; 28 June, 7.30 Report; 17 August, ABC Lateline; 19 August; Current Affair, Channel 9

#### *Radio*

9 April, 2BL; 11 April, Radio National; 17 April, 2GB; 20 April, 2BL; 4 May, 2CN (ABC); 5 May, Radio National; 12 May, Radio National; 31 May, 5DN; 1 June, 2GB; 20 June, Radio National; 23 June, 5AA; 29 June, 2NC; 2 July, 2CN; 5 July, ABC Radio Darwin; 6 July, 2NC; 9 July, 2BL; 11 July, Radio National; 20 July, 2BL; 22 September, 2BL; 16 Nov, 2BL; 20 Nov, Radio National; 4 Nov, 2CN; 12 Dec, 5AA; 13 Dec, 2CN

## Research Input into the Revision of ATAX Course Materials

The impressive research record of ATAX academic staff would be incomplete without an acknowledgement of the significant research input that goes into the preparation of ATAX Course materials.

Since ATAX courses are taught in a flexible learning environment (using a combination of distance education, audio conferences, tutorials and intensive regional classes), it is necessary to provide students with detailed course materials prior to the beginning of each session.

These material are on average 400-500 pages in length and are in themselves, quite substantial pieces of work which merit consideration as major research works by ATAX staff members.

Moreover, because tax is an ever changing field, ATAX staff are require to continuously review and update these course materials. Set out below is a list of those ATAX subjects which during 1999 were the subject of minor (<10% changed) or major (10-40% changed) revisions or a full re-write (>40% of material changed. New courses and their materials which were started in 1999 are also detailed).

<b>NEW COURSES STARTED IN 1999</b>
ATAX 0022/0222 GST Design & Structure N. Warren and C. Spicer
ATAX 0023/0223 Principles of GST Law J. Raneri, J. McManus, C. Spicer, P. Gallagher

<b>COURSE REWRITES</b>
ATAX 0001/0101 Basic Tax Law and Process Walpole M and Emmerton
ATAX 0301/0401 Tax Policy N. Warren
ATAX 0311/0411 Taxation of Capital Gains, C. Evans

MINOR REVISIONS IN 1999	MAJOR REVISIONS IN 1999
ATAX 0003/0103 Microeconomics and the Australian Tax System B. Tran-Nam	ATAX 0009/0109 Law of Companies, Trusts and Partnerships M.Cashmere
ATAX 0004/0104 Framework of Commercial Law M Cashmere	ATAX 0011 Macroeconomics, Government and the Economy B. Tran-Nam
ATAX 0005/0105 Wealth and Income: Introduction to Accounting J. McManus	ATAX 0017/0117 Tax Accounting Systems J. McManus
ATAX 0008/0108 Principles of Capital Gains Taxation S. Abadee	ATAX 0021 Indirect & Business Taxes J. Raneri
ATAX 0010/0110 Contemporary Accounting Practice J. McManus	ATAX 0021 Indirect & Business Taxes J. Raneri
ATAX 0013 Taxation of Companies, Trusts and Partnerships M. Blissenden	ATAX 0055/0355 Taxation of Real Estate S. Abadee
ATAX 0014 Tax Policy Framework B. Tran-Nam	ATAX 0303/0403 Taxation of Corporations C. Spicer
ATAX 0016/0116 Critical Perspectives and Ethics P. Gallagher	ATAX 0305/0405/0605 Taxation of Trusts M. Walpole
ATAX 0018 Tax Litigation D. Schabe	ATAX 0307/0407/0607 Taxation of Corporate Finance C. Spicer
ATAX 0058 Quantitative Analysis B. Tran-Nam	ATAX 0308/0408 International tax: Anti Avoidance J. Raneri
ATAX 0306/0406 Current Problems in Tax Decision Making A. Greenbaum	ATAX 0951 Advanced Legal Research and Writing C. Fong
ATAX 0307/0407 Taxation of Corporate Finance C. Spicer	



<b>MINOR REVISIONS IN 1999</b> <i>(continued)</i>	<b>MAJOR REVISIONS IN 1999</b> <i>(continued)</i>
ATAX 0314/0414/0614 Selected Problems in Stamp Duty M. Walpole	
ATAX 0315/0415 Taxation of Specific Industries S. Abadee	
ATAX 0318/0418 Partnerships and Complex Structures J. Raneri	
ATAX 0321/0421 Taxation of Innovative Financial Products C. Spicer C	
ATAX 0416 Current Research Problems in Taxation C. Evans	