



Taxation and Business Law 2013 Research Report

Never Stand Still

Business School

Taxation and Business Law

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1. Preface

This annual collection of the research outputs of the School of Taxation and Business Law continues to display a pleasing trend in the increase of quality of research undertaken by the members of the School. Relevant information about the School's research has been provided elsewhere for the purposes of the Higher Education Research Data Collection process and this Report includes both that information and other information demonstrating the School's capacity for innovative research that has an impact on the disciplines to which the researchers contribute.

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2. Introduction

The School of Taxation and Business Law (incorporating Atax), within the UNSW Business School, enjoys an international reputation 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 both by face to face classes and by various flexible means including intensive face-to-face teaching, Summer School courses, audio-conferencing, print-based materials and lectures and workshops via the Internet (webinars) with at least one MOOC¹ in prospect.

The School has 25 permanent academic staff members, supported by adjunct and professional 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 undertake 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. School of Taxation and Business Law Research Goals

The School places great 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.

¹ Massive Open Online Course

4. Achieving the Research Mission

The School of Taxation and Business Law and the UNSW Business School 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 internationally
- 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, the International Fiscal Association and the International Network for Tax Research; and other avenues (including UNSW media, BusinessThink, and Thought Leadership Seminars) 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 2013 that contribute to achieving the above strategies. The research success evident in this report is testament to the significant contribution our staff continue to make to 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 2013 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.²

		2011	2012	2013
		HERDC Points	HERDC Points	HERDC Points
	A1 Book - Scholarly Research	5	5	5
	B1 Chapter - Scholarly Research	10	18.75	3.25
	C1 Journal - Refereed & Scholarly Article	24.17	32.50	30
	E1 Conference - Full Paper Refereed	2.33	0	1
Total number of HERDC Points		41.50	56.25	39.25

Total number of unweighted HERDC Points per full-time equivalent staff of 24.5 for 2013 was 1.60.

² The data were obtained from The University of New South Wales’ Research Publications database as at 25 May 2014 which collects research publications data.

The table below lists the percentage distribution of publications by type. The numbers reflect a shift in the past 3 years towards C1- Refereed and Scholarly articles as the preferred publication medium.

		2011	2012	2013
	A1 Book - Scholarly Research	2.67%	1.91%	2.84%
	B1 Chapter - Scholarly Research	36.67%	35.89%	9.22%
	C1 Journal - Refereed & Scholarly Article	64.45%	62.20%	85.10%
	E1 Conference - Full Paper Refereed	6.21%	0%	2.84%

The table below lists the percentage distribution of C1 publications by ranking. The publications were classified based on the highest ranking the Journal obtained amongst three rankings being: Excellence in Research for Australia 2010 ranking; Australian Business Deans Council 2013 ranking; and the Council of Australian Law Deans 2009 ranking. The data shows a trend over the past three years towards more publications in higher quality Journals.

		2011	2012	2013
	A*	1.50%	7.25%	13.33%
	A	32.16%	42.02%	50.00%
	B	21.11%	28.99%	23.33%
	C	18.09%	15.94%	13.33%
	Unranked	27.14%	5.80%	0.00%

The non-HERDC research outputs of the School for 2013 as set out in the table below.

Number of non-HERDC publications for 2013 by full-time equivalent staff and adjunct professors:³

A3 (Book – edited)	0
A5 (Book - textbook)	5
B2 (Chapter – other research)	1
B3 (Chapter – encyclopaedia entries)	0
B5 (Chapter – textbook)	2
C3 (Journal – non-refereed article)	4
C4 (Journal – letter or note)	4
E2/E3 (Conference - non-refereed/abstract)	12
E4 (Conference Proceedings Editor)	0
E5 (Conference – Presentation not published)	0
R1 (Government Report)	0
R2 (Technical Report)	1
TOTAL number of non-HERDC publications for 2013	29
TOTAL number of non-HERDC publications per full-time equivalent staff of 24.5 for 2013	1.18

³ This report also records research publications that for the purpose of reporting are not included in this table.

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
- Consumer protection
- Corporations law
- Cross Border Corporate Taxation
- Environmental taxation
- Franchising law and policy
- Insolvency law and policy
- 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

Dr Chris Evans Appointed Extraordinary Professor, University of Pretoria, January 2013.

Dr Helen Hodgson Appointed President, Australasian Tax Teachers Association, 2013

Dr Fiona Martin Australasian Tax Teachers Association CCH Doctoral Thesis Award for her PhD thesis "An evaluation of existing income tax regimes for mining payments made pursuant to the *Native Title Act* and the *Aboriginal Land Rights (Northern Territory) Act* and of five proposals for legal reform".

Dr Margaret McKerchar Appointed Panel Chair (Business Law and Taxation) by the Australian Business Deans Council, 2013 Journal Quality Review

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 memberships for all full time members of staff employed during 2013.

Kathrin Bain	Chartered Tax Adviser, Tax Institute Member, Australasian Tax Teachers Association Member, Canadian Tax Foundation Member, National Tax Association (USA)
Dale Boccabella	Chartered Tax Adviser, 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 Member, Law Society of New South Wales
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	<p>Fellow and Chartered Tax Adviser, Tax Institute</p> <p>Member, Institute of Chartered Accountants in Australia</p> <p>Chartered Tax Adviser, UK Chartered Institute of Taxation</p> <p>Chairman, Asia-Pacific and Australasian Branches of the Chartered Institute of Taxation, UK</p> <p>International Fellow, Tax Administration Research Centre, University of Exeter/Institute for Fiscal Studies</p> <p>International Research Fellow, Oxford University (Centre for Business Taxation)</p> <p>Senior Fellow, Taxation Law and Policy Research Institute, Monash University</p> <p>Extraordinary Professor, University of Pretoria</p>
Bruce Gordon	<p>Member, Australasian Law Teachers Association</p> <p>Member, Committee for Creation of New International Standard for Product Recall ISO/PC 240, International Organization for Standardization</p>
Anil Hargovan	<p>Member, Convener of Company Law Interest Group, Australasian Law Teachers Association</p> <p>Member, Corporate Governance Subject Advisory Committee Chartered Secretaries Australia</p> <p>Barrister of the Supreme Court of South Africa</p>
Dr Helen Hodgson	<p>Fellow, CPA Australia</p> <p>Fellow, Tax Institute</p> <p>President, Australasian Tax Teachers Association</p> <p>Registered Tax Agent</p> <p>Member, Superannuation Professionals Association of Australia</p> <p>Advisor, National Foundation for Australian Women Social Policy Committee</p>
Mary Ip	<p>Member, China Working Group of the International Legal Services Advisory Council, Federal Attorney General's Department</p> <p>Inaugural and Committee Member, China Focus Group, Law Council of Australia</p> <p>Member, China Law Network, Melbourne Law Faculty</p> <p>Member, Australasian Law Teachers Association</p>
Gordon Mackenzie	<p>Chartered Tax Adviser, Tax Institute</p> <p>Fellow, Finsia</p> <p>Member, Australasian Tax Teachers Association</p> <p>Member, Education Board and Tax Technical Committee, Institute of Chartered Accountants in Australia</p> <p>Member, Financial Planning Academic Forum</p> <p>Member, Law Society of New South Wales</p> <p>Member, Management Committee of Centre for Pensions and Superannuation</p> <p>Member, Self-Managed Superannuation Funds Association of Australia</p>
Kayleen Manwaring	<p>Member, Corporate Law Teachers Association</p>
Dr Fiona Martin	<p>Chartered Tax Adviser, Tax Institute</p> <p>Member, Tax Research Network UK</p> <p>Member, Australasian Tax Teachers Association</p> <p>Member, Australasian Law Teachers Association</p> <p>Member, International Society of Third Sector Research</p> <p>Member, Law and Society Association</p>
Dr Margaret McKerchar	<p>Fellow, CPA Australia</p> <p>Adjunct Professor, University of South Australia</p> <p>Chartered Tax Adviser, Tax Institute</p> <p>Member, Australasian Tax Teachers Association</p> <p>Member, Taxation Research Network UK</p> <p>Registered Tax Agent</p>

Michael Peters	<p>Member, Australasian Mutuals Institute</p> <p>Member, Law Society of New South Wales</p> <p>Member, Business Law Committee and Competition and Consumer Subcommittee and President's Arbitration Panel, Law Society of New South Wales</p> <p>Member, International Bar Association</p> <p>Member, Economics and Business Educators Association</p> <p>Member, Australasian Law Teachers Association</p> <p>Member, LAWASIA Association</p> <p>Member, Commonwealth Legal Education Association</p> <p>Member, Copyright Agency Limited</p> <p>Member, The Society of Legal Scholars</p> <p>Member, Tourism Focus Group</p>
Dr Nolan Sharkey	<p>Member, Institute of Chartered Accountants in Australia</p> <p>Registered Tax Agent</p> <p>China Associate, ITSAPT Association UK</p> <p>Member, Australasian Tax Teachers Association</p> <p>Member, Chinese Studies Association of Australia</p> <p>Member, ARC Asia Pacific Futures Research Network</p>
John Taylor	<p>Member, Australasian Tax Teachers Association</p> <p>Member, Australasian Law Teachers Association</p> <p>Member, International Fiscal Association</p> <p>Member, Society For Legal Scholars, UK</p> <p>Member, Taxation Research Network, UK</p>
Dr Binh Tran-Nam	<p>Member, Australasian Tax Teachers Association</p> <p>Member, Economic Society of Australia</p> <p>Member, Taxation Research Network, UK</p> <p>International Fellow, Tax Administration Research Centre, University of Exeter/Institute for Fiscal Studies</p> <p>Adjunct Research Fellow, Taxation Law and Policy Research Institute, Monash University</p> <p>Member, Development and Policies Research Center (DEPOCEN)</p>
Dr Michael Walpole	<p>Chartered Tax Adviser, Tax Institute</p> <p>International Research Fellow, Oxford University (Centre for Business Taxation)</p> <p>Adjunct Fellow, Taxation Law and Policy Research Institute Monash University</p> <p>Member, NSW Education Committee and Technical Committee, Taxation Institute of Australia</p> <p>Member, Australasian Tax Teachers Association</p> <p>Member, Society of Legal Scholars UK</p> <p>Member, Taxation Research Network, UK</p> <p>Member, Tax Specialist Accreditation Committee, Law Society of New South Wales</p>
Dr Neil Warren	<p>Tax Advisor, Business Coalition for Tax Reform</p> <p>Australian Research Council: International Reviewer</p> <p>Member, Economic Society of Australia</p> <p>Member, Australasian Tax Teachers Association</p> <p>Member, Taxation Research Network, UK</p>
Frank Zumbo	<p>Member, Australasian Law Teachers Association</p>

9. Adjunct Professors and Emeritus Professor

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

10. Research Fellowship Program

While at the School, each Research 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 2013 were:

Professor Malcolm Gammie QC CBE

As a research fellow, Professor Gammie visited the School in July and again in August 2013. Professor Gammie presented a School seminar, 'Judicial attitudes to tax avoidance, purposive construction and the rule of law' and he gave a Thought Leadership Lecture on 15 August 2013 at the premises of Greenwood Freehills entitled 'When is avoiding tax not abusive? Comparative judicial and legislative approaches to a GAAR in Australia and the UK'.

Professor Paul Omar

Nottingham Trent University

The School's 2013 John Raneri Fellow was Professor Paul Omar from Nottingham Trent University. During his visit August 2013 he gave a School seminar on 'The Golden Thread in Cross-Border Insolvency: Principles Governing Judicial Assistance' and he gave a Thought Leadership Lecture on 27 August 2013 at the premises of Henry Davis York on the topic 'Value Preservation for One or for All: The Balance between Contract Disclaimer and Effective Rescue'.

Assistant Professor Susan Morse

University of Texas

The School's 2013 Abe Greenbaum Fellow was Associate Professor Susan Morse of University of Texas Law Faculty. Professor Morse also visited in August 2013 and stayed until September 2013. Her staff seminar was on the topic of 'Startup Ltd.: Tax Planning and Initial Incorporation'.

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
Yuanyuan (Selina) Cheng	Can Australia step further in protecting the environment by using trade restrictive measures?	Bill Butcher and Binh Tran-Nam
Kalmen Datt (School staff)	A critical evaluation of how aspects of the tax system in Australia are administered and their impact on corporations and directors.	Michael Walpole and Mark Burton
Lex Fullarton	Miners' motivation: The mass-marketed tax avoidance schemes of the 1990s in the Pilbara region of Western Australia	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
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
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
Matthew Leighton-Daly	The effect of criminal law on tax compliance	Michael Walpole and Robin Woellner
Fiona Martin (School Staff)	An analysis of the income tax implications of mining payments to traditional land owners and an evaluation of four proposals for reform	Michael Walpole and Sean Brennan
Enrico Mercuri	Tax havens and the challenge to sovereignty	Robert Deutsch and John Taylor
John Minas	The operation and implications of the capital gains tax discount	Chris Evans and Youngdeok Lim

Candidate	Thesis topic	Supervisor(s)
Izlawanie Muhammad	Managing Mixed Responsibilities: A Grounded Theory of Malaysian Tax Auditors' Dispute Resolution Behaviour in Audit Settlement	Binh Tran-Nam and Nolan Sharkey
Victoria Roberts	Reforming R&D tax concessions and their impact on global food security	Margaret Mc Kerchar and Natalie Stoianoff
Arifin Rosid	Compliance Behaviour and Social Demographic, and Attitudinal Factors in Indonesia: A Structural Equation Modelling Approach	Chris Evans and Binh Tran-Nam
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
Shine Shang-Hong Wong	Assessing the effectiveness of phoenix laws using the DEFEAT test	Anil Hargovan and Bill Butcher
Suek Hua, Woung ⁴	The study of income tax morale in Malaysia	Chris Evans and Binh Tran Nam
Hanna Maria Zakowska	Standard business reporting and its implications on the reporting burden	Binh Tran-Nam and Chris Evans

⁴ Passed away, 2013, after a long illness.

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
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
Ann Kayis	The Debt/Equity distinction in cross-border corporate investment	John Taylor and Neil Warren
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
Timothy Russell	Taxing Fiction: reconstruction of taxation law	Chris Evans and Robert Deutsch
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	MTax (Research): Appadu Santhariah, 'The impact of GST compliance costs on the implementation of GST on small and medium size enterprises in Malaysia'
Jenny Buchan	PhD: Catriona Lavermicocca, 'Tax risk management as a corporate governance issue in Australia and its impact on income tax compliance by large corporate taxpayers' MTax(Research): Peter Dixon 'Conversations about a new tax system: narrative analysis of how the regime was introduced'
Bill Butcher	PhD: Shine Wong, 'Assessing the effectiveness of phoenix laws using the DEFEAT test' PhD: Selina Cheng, 'Can Australia step further in protecting the environment by the use of trade restrictive measures?'
Robert Deutsch	PhD: Bruce Rowntree, 'The effective use of offshore financial centres by Australian residents' PhD: Gaurav Gupta, 'The development of concessional tax policy in the light of the OECD harmful tax practices initiative' PhD: Enrico Mercuri, 'Tax havens and the challenge to sovereignty' MPhil: Timothy Russell, 'Taxing fiction: An analysis of Australia's fiscal reconstruction rules'
Chris Evans	PhD: Lex Fullarton, 'Miners' motivation: The mass-marketed tax avoidance schemes of the 1990s in the Pilbara region of Western Australia' PhD: Helen Hodgson, 'A Comparative Study of the Australian and UK Family Tax Transfer Systems from 1972 to 2007' PhD: Jason Kerr, 'Improving taxpayer morale by simplified filing' PhD: Catriona Lavermicocca, 'Tax risk management as a corporate governance issue in Australia and its impact on income tax compliance by large corporate taxpayers' PhD: John Minas, 'The operation and implications of the capital gains tax discount' PhD: Hanna Maria Zakowska, 'Standard business reporting and its implications on the reporting burden' PhD: Arifin Rosid, 'Compliance Behaviour and Social Demographic, and Attitudinal Factors in Indonesia: A Structural Equation Modelling Approach' MPhil: Timothy Russell, 'Taxing fiction: An analysis of Australia's fiscal reconstruction rules'
Yuri Grbich	MTax(Research): Peter Dixon, 'Conversations about a new tax system: narrative analysis of how the regime was introduced'

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'
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: Victoria Roberts, 'Reforming R&D tax concessions and their impact on global food security' PhD: Afidi Binti Sapari (UTM), 'The influence of personal, social and institutional factors on tax compliance behaviour of Malaysian individual taxpayers' PhD: Robert Whait (UniSA), 'The conception and promulgation of co-operative compliance in Australian taxation policy: A historical study'
Nolan Sharkey	PhD: Kathrin Bain, 'The taxation of cross-border profits in ASEAN: a re-conceptualisation' PhD: Izlawanie Muhammad, 'Managing Mixed Responsibilities: A Grounded Theory of Malaysian Tax Auditors' Dispute Resolution Behaviour in Audit Settlement' 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' MTax(Research): Yan Liu, 'International Tax: An Examination of China's Tax System and its Influence on the Global Tax Development'
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' M Phil: Ann Kayis, 'The Debt/Equity distinction in cross-border corporate investment'

Binh Tran-Nam	<p>PhD: Sally Joseph, 'How can the corporate income tax system be modified to facilitate and support environmentally sustainable business practice'</p> <p>PhD: Hanna Maria Zakowska, 'Standard business reporting and its implications on the reporting burden'</p> <p>PhD: Izlawanie Muhammad, 'Managing Mixed Responsibilities: A Grounded Theory of Malaysian Tax Auditors' Dispute Resolution Behaviour in Audit Settlement'</p> <p>PhD: Arifin Rosid, 'Compliance Behaviour and Social Demographic, and Attitudinal Factors in Indonesia: A Structural Equation Modelling Approach'</p> <p>PhD: Selina Cheng, 'Can Australia step further in protecting the environment by the use of trade restrictive measures?'</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> <p>MPhil: Hao Wu, 'An analysis of direct and indirect costs of tax complexity in Australia'</p>
Michael Walpole	<p>PhD: Kalmes Datt, 'A critical evaluation of how aspects of the tax system in Australia are administered and their impact on corporations and directors'</p> <p>PhD: Gaurav Gupta, 'The development of concessional tax policy in the light of the OECD harmful tax practices initiative'</p> <p>PhD: Peter Hill, 'The quest for the holy grail of taxpayer certainty – the history of the law and administration of Australian tax rulings'</p> <p>PhD: Matthew Leighton-Daly, 'The effect of criminal law on tax compliance'</p> <p>PhD: Fiona Martin, 'An analysis of the income tax implications of mining payments to traditional land owners and an evaluation of four proposals for reform'</p> <p>PhD: Ian Ross-Gowan, 'The identification of opportunities to better harmonise tax legislation and accounting standards post the introduction of IFRS and the tax consolidations regime'</p>
Neil Warren	<p>MTax (Research): Peter Dixon, 'Conversations about a new tax system: Narrative analysis of how the regime was introduced'</p> <p>M Phil: Ann Kayis, 'The Debt/Equity distinction in cross-border corporate investment'</p>
Robin Woellner	<p>PhD: Matthew Leighton-Daly, 'The effect of criminal law on tax compliance'</p>
Frank Zumbo	<p>PhD: Pornchai Wisuttisak, 'Competition law and the development and regulation of the Thai Electricity Sector'</p>

14. Research Theses Marking

- Chris Evans** Justice Tony Pagone, The general anti-avoidance laws of Australia, PhD, University of Melbourne
- Paolo Rosenblatt, General anti-avoidance rules for major developing countries: A comparative taxation approach, PhD, Institute for Advanced Legal Studies, University of London
- Dorothy Kwagala-Igaga, Direct taxation of profits from business activity in the formal and informal sector in Uganda, PhD, University of Warwick
- Margaret McKerchar** Biagio Marco Pizzacalla, Developing a better design benchmark for the taxation of small to medium size enterprises, PhD Monash University
- Nor Raihana Mohd Ali, The influence of religiosity on tax compliance in Malaysia, PhD, Curtin University
- Binh Tran-Nam** Akm Atiqul Haque, The taxation of small business in developing countries, PhD, Monash University

15. Funded Research Projects

Below is a list of funded research projects undertaken by the School's staff members in 2013:

ARC Grants

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

Evans, C and Tran-Nam, B with Monash University, Curtin University and University of Tasmania *Assessing and addressing tax system complexity*

Other Research Grants

Buchan, J *The regulation and future of retail leases*, NSW Office of Small Business – Commissioned Research

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

Evans, C and Carlon, S with Holland, K (Southampton) *Tax knowledge management in firms*, Institute of Chartered Accountants in Australia

Evans, C and Tran-Nam, B *Regulatory Costs of SMEs in NZ* New Zealand Inland Revenue

Mackenzie, G and McKerchar, M *Measuring Tax Aware Investment in Superannuation Funds*, Institute of Chartered Accountants in Australia

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

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 2013 follow:

eJournal of Tax Research

The eJournal was, in 2013, jointly edited by Binh Tran-Nam (Issues 1-3) with Nolan Sharkey (Issue 1 & 2) and John Taylor (Issue 3), together with production editor Edmond Wong (Issue 1 & 2) and Ashley Cheng (Issue 3).

The 19-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 also ranked A by the Australian Business Deans Council in its 2013 review. The eJournal was made available via AUSTLII in 2006 as part of the Australasian Law Journals Project.

For 2013, 3 issues of Volume 11 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 11.

Membership of Editorial Boards

Jenny Buchan	Journal of Marketing Channels
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	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) New Zealand Journal of Taxation Law and Policy (Editorial Board Member) Working Paper Series (Member of the Editorial Council and Editorial Board)
Michael Walpole	Australian Tax Review (General Editor)
Neil Warren	eJournal of Tax Research

Refereeing of Journal Articles, Chapters, Conference Papers and Research Grants

Academic staff undertook reviews of material for the following outlets in 2013:

Jenny Buchan	International Society of Franchising Journal of Marketing Channels Research Council of Canada
Leela Cejnar:	UNSW Law Journal Legal Issues in Business Curtin University
Chris Evans	Australian Journal of Social Issues, Australian Tax Forum, eJournal of Tax Research, Financial Theory and Practice, InterTax, UBC Law Review, UNSW Law Journal
Margaret McKerchar.	Australian Tax Forum, Journal of Business Ethics, Journal of Economic and Social Policy, Accounting Research Journal, eJournal of Tax Research, Accounting, Auditing & Accountability Journal, Journal of Applied Accounting Research, Journal of Financial Reporting and Accounting
Michael Walpole:	Australian Tax Forum, eJournal of Tax Research.
John Taylor:	Australian Tax Review.

17. Publications

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

Listed below are the publications and conference papers by the School's academic staff during 2013.

Book - Scholarly Research

Buchan J 2013, *Franchisees as Consumers: Benchmarks, Perspectives and Consequences*, Springer

Book - Textbook

Cooper G, **Evans C** 2013, *Australian CGT Handbook 2013-14*, Thomson Reuters

Evans C, Woellner R, Barkoczy S, Murphy S, Pinto D 2013, *Australian Taxation Law*, CCH Sydney

Harris J, **Hargovan A**, Adams MA 2013, *Australian Corporate Law*, 4th Ed, LexisNexis

Coleman C, Hart G, Bondfield B, **McKerchar MA**, McLaren J, Sadiq K, Ting A 2013, *Australian Tax Analysis: Cases, Commentary, Commercial Applications and Questions*, 9th Ed, Thomson Reuters

Gilders F, **Taylor CJ, Walpole M**, Burton M, Ciro T 2013, *Understanding Taxation Law*, 6th Ed, Reed International Books Australia Pty Limited

Chapter - Scholarly Research

Bain KE 2013, *Australia, In Tax Secrecy and Tax Transparency - The Relevance of Confidentiality in Tax Law*. Editors: Kristoffersson E, Lang M, Pistone P, Schuch J, Staringer C, Storck A. (pp 63 – 85) PL Academic Research, Frankfurt

Buchan J 2013, *The failure of pre-purchase disclosure to protect franchisees of a franchisor in administration*, In *Network Governance : Alliances, Cooperatives and Franchise Chains* Editors: Ehrmann T, Windsperger J, Cliquet G, Hendrikse G. (pp 313-334) Physica-Verlag, A Springer company, Germany

Butcher CW, Sprohge H, Tavallali R, Kreiser L 2013, *Incentives for the use of natural gas powered vehicles in the United States, New Zealand and Australia*, In *Market Based Instruments. National Experiences in Environmental Sustainability*, Editors: Kreiser L, Duff D, Milne J, Ashiabor H. (pp 179 – 191) Edward Elgar Publishing Limited, Great Britain

Hargovan AC 2013, *Aggrieved shareholders as creditors: an unmapped coordinate in the cartography of Australian insolvency law*, In *International Insolvency Law: Reforms and Challenges*, Editors: Omar P. (pp 145 – 170) Ashgate Publishing Group, England

Frecknall-Hughes J, **McKerchar MA** 2013, *The History and Development of the Taxation Profession in the UK and Australia*, In *Studies in the History of Tax Law*, Editors: Tiley J. 6th Ed, (pp 421 – 448) Hart Publishing, Oxford

Chapter - Other Research

Cejnar, L 2013 'The lenses of learning: a reflection on large group teaching in business law' in *Disciplines: the lenses of learning* Editors: Coleman, KS and Flood A Common Ground, Champaign, Illinois: Common Ground Publishing LLC, University Press

Encyclopaedia entries

Halkyard A 2013, 'Issue 20 to Volume 1', In *Encyclopaedia of Hong Kong Taxation*, LexisNexis Butterworths, Singapore

Halkyard A, Leung S, Chow W 2013, 'Issue 25 to Volume 3 and 4', In *Encyclopaedia of Hong Kong Taxation Income Tax*, LexisNexis Butterworths, Singapore

Halkyard A, Leung S, Chow W 2013, 'Issue 26 to Volume 3 and 4', In *Encyclopaedia of Hong Kong Taxation Income Tax*, LexisNexis Butterworths, Singapore

Woellner R 2013, *Tax Administration*, In *Laws of Australia*. Thomson Reuters, Australia

Chapter - Textbook

Mackenzie G 2013, *Superannuation and eligible termination payments*, In *Australian Tax 2013* (pp 497 – 452). Lexis Nexis, Australia

Journal – HERDC Approved Article

Boccabella D 2013, 'Extinguishment of tax attributes (e.g. losses) on death under Australia's income tax is anomalous and inequitable', *Australian Tax Forum*, 28(3), pp 233-271

Boccabella D 2013, 'CGT Event K7 provides loss recognition for personal consumption expenditure; History, anomalies and policy basis', *Australian Tax Review*, 42, pp 182 – 205

Buchan J 2013, 'Franchising: A Honey Pot in a Bear Trap', *Adelaide Law Review*, 34(2), pp 283 – 315

Carlson SA, Tran A, **Tran-Nam B** 2013, 'How close are taxable income and accounting profit? An empirical study of large Australian companies', *Australian Tax Forum*, 28(3), pp 641 – 678

Cejnar LC, Duke A 2013, 'Competition policy and the banking sector: the need for greater international co-operation' *ECLR: European Competition Law Review*, 34(11), pp 583 – 589

Duke A, **Cejnar L** 2013, 'Competition and the banking sector: friend or foe?', *Law and Financial Markets Review*, 7(3), pp 152 – 158
Datt KH 2013, 'The role of the criminal law for serious non-compliance', *Australian Tax Forum*, 28 pp 233-256

Evans C, Chatalova N 2013, 'Too rich to rein in. Wealth – the forgotten tax base', *eJournal of Tax Research*, 11(3), pp 434 - 452

Evans C, Wallace M, Hart G 2013, 'An Evaluation of the Contribution of Justice Hill to the Provisions for the Taxing of Capital Gains in Australia' *Australian Tax Forum*, 28(2), pp 123 – 136

Halkyard A 2013, 'Tax incentives to encourage migration of skilled labour: Another tax expenditure or a failure of tax residence?', *eJournal of Tax Research*, 11(1), pp 23 – 39

Hargovan AC, Harris J 2013, 'For Whom the Bell Tolls: Directors' Duties to Creditors after Bell', *The Sydney Law Review*, 35(2), pp 433 – 450

Hodgson HM 2013, 'Retirement savings and gender: an Australasian comparison', *Australian Tax Forum*, 28, pp 725 – 752

Kewley N 2013, 'The old, the new, and the ugly: a comparative analysis of the UK, South African and Australian CGT small business concessions - with recommendations for Australia', *Australian Tax Forum*, 28(2), pp 257 – 274

Mackenzie G 2013, 'Not so sure that is the way that Part 8 works', *Australian Superannuation Law Bulletin*, 24(7), pp 158 – 160

Mackenzie G 2013, 'Taxation of Superannuation: 2012 in review', *Australian Superannuation Law Bulletin*, 24(5), pp 122 – 123

Mackenzie G 2013, 'Want to know how to run a pension fund? Ask the ATO', *Australian Superannuation Law Bulletin*, 25(3), pp 48 – 50

Mackenzie G, Forman J 2013, 'Optimal Rules for Defined Contribution Plans: What can we learn from the U.S. and Australian Pension Systems?'. *The Tax Lawyer*, 66(3), pp 613 – 651

Martin FA 2013, 'Aboriginal and Torres Strait Islander Peoples' use of charities as a structure to receive mining payments: An evaluation of the rationale through three case studies', *Griffith Law Review*, 22(1), pp 205 – 237

Martin FA 2013, 'Does CGT event C2 apply when a beneficiary's interest in a trust ends?', *Taxation in Australia*, 48(6), pp 318 – 320

Martin FA 2013, 'A history of the Australasian Tax Teachers Association', *Journal of the Australasian Tax Teachers Association*, 8(1), pp 31 – 55

Martin FA 2013, 'The Tanami Gold NL Mining Agreement with Tjurabalan: An Example of How a Small Native Title Group Invests its Mining Funds', *Indigenous Law Bulletin*, 2013(6), pp 22 – 26

Martin FA, O'Connell A 2013, 'Charities: Commercial Activity, Competitive Neutrality and Tax', *The Tax Specialist*, 16(3), pp 98 – 103

Martin FA, O'Connell A, Chia J. 'Law, policy and politics in Australia's recent not-for-profit sector reforms', *Australian Tax Forum*, 28(2), pp 289 – 314

Martin FA, Murray I 2013, 'The 'Direct' Requirement for a Public Benevolent Institution - Does the Hunger Project Case confirm it never applied?', *Journal of Australian Taxation*, 15(2), pp 161 – 183

McKerchar MA, Bloomquist K, Pope J, 'Indicators of tax morale: An exploratory study', *eJournal of Tax Research*, 11(1), pp 5 – 22

Frecknall-Hughes J, **McKerchar MA** 2013, 'Historical perspectives on the emergence of the tax profession: Australia and the UK', *Australian Tax Forum*, 28(2), pp 275 – 288

Lavermicocca C, **McKerchar MA** 2013, 'The impact of managing tax risk on the tax compliance behaviour of large Australian companies', *Australian Tax Forum*, 28(4) pp 707 – 723

Mangioni V, **McKerchar MA** 2013, 'Strengthening the validity and reliability of focus group as a method in tax research', *eJournal of Tax Research*, 11(2), pp 5 – 22

Minas J, Shimeld S, Bingham S 2013, 'Using one-on-one interviews in tax teaching', *Journal of the Australasian Tax Teachers Association*, 8(1), pp 55- 76

Minas J and Lim Y, 2013 'Taxing capital gains – views from Australia, Canada and the United States', *eJournal of Tax Research*, 11(2), pp 191 – 215

Sharkey NC 2013, 'An International Organisation for Tax in SE Asia', *British Tax Review*, 2013(2), pp 175 – 191

Taylor CJ 2013, 'The Negotiation and Drafting of the First Australia-Canada Taxation Treaty (1957)', *Canadian Tax Journal*, 61(4), pp 915 – 987

Hashimzade N, Myles GD, **Tran-Nam B** 2013, 'Applications of behavioural economics to tax evasion', *Journal of Economic Surveys*, 27(5), pp 941 – 977

Walpole M 2013, 'The Henry Review's Tax on Financial Services: An Alternative Approach For Australia', *International VAT Monitor*, 24(1), pp 17 – 21

Warren N 2013, 'National fiscal consolidation and the challenge to Australian federalism', *The Economic and Labour Relations Review*, 24(2), pp 161 – 180

Eccleston R, **Warren N**, Woolley T 2013, 'Beyond the Blame Game: Political Strategies for State Funding Reform' *Australian Journal of Public Administration*, 72(1), pp 14 – 30

Rahim MM, **Wisuttisak P** 2013, 'Corporate Social Responsibility-Oriented Compliances and SMEs Access to Global Market: Evidence from Bangladesh', *Journal of Asia-Pacific Business*, 14(1), pp 58 - 83

Zumbo F 2013, 'Resolving business to business disputes: A new specific role for mandatory industry codes of conduct', *Australian Journal of Competition and Consumer Law*, 21(4), pp 276 – 280

Zumbo F 2013, 'Proposals for an ACCC makeover', *Australian Journal of Competition and Consumer Law*, 21(2), pp 109 – 116

Zumbo F 2013, 'The 2013 Review of the Federal Franchising Code of Conduct: Challenges and opportunities', *Australian Business Law Review*, 41(1), pp 48 - 54

Journal - Non Refereed Article

Boccabella D. 2013, 'The Oswal Case: difficulty of streaming a notional net capital gain to a beneficiary who has a vested interest in the asset', *Weekly Tax Bulletin*, 52, pp 2079-2082

Boccabella D. 2013 'Removal of FBT statutory formula for valuing car fringe benefits is "just" the removal of a tax concession', *Weekly Tax Bulletin*, 32, pp1339-1343

Hargovan AC 2013, 'Negotiated Settlement and Penalties in AWB Scandal', *Keeping Good Companies*, 65(5), pp 288 – 291

Hargovan AC 2013, 'Caution Against Board Groupthink - Civil Penalties in James Hardie', *Keeping Good Companies*, 65(1), pp 36 – 38

Journal - Letter or Note

Evans C 2013, 'If it wasn't broken, why try to fix it?', *Australian Tax Review*, 42(4), pp 211 - 212

Evans C 2013, 'Posturing and politics', *Australian Tax Review*, 42(3), pp 147 – 148

Evans C 2013, 'Testing times for tax advisers', *Australian Tax Review*, 42(2), pp 77 – 78

Tran-Nam B 2013, 'Editorial Announcement', *eJournal of Tax Research*, 11(3), pp 245

Tran-Nam B, Sharkey N 2013, 'Editorial Announcement', *eJournal of Tax Research*, 11(2), pp 114 – 114

Tran-Nam B, Taylor CJ 2013, 'Introduction to the 10th Anniversary of the eJournal of Tax Research', *eJournal of Tax Research*, 11(3), pp 246 - 258

Walpole, M 2013, 'Editorial', *Australian Tax Review*, 42(1), pp 3 - 4

Conference - Full Paper, Refereed

Atwell C, Buchan J 2013 'The Franchise Seesaw: Thoughts on the balance of power and control in Australian franchises', *27th Annual International Society of Franchising Conference*, Zhuhai, China, 13 Mar 2013 - 16 Mar 2013. International Society of Franchising. pp 1 - 21

Conference - Full Paper, Not Refereed

Bain K, Hansford A, Evans C, Walpole M 2013, 'Time is of the essence: An international comparative analysis of factors affecting VAT compliance costs in the small business sector', *The National Tax Association 106th Conference*, Tampa Bay, Florida, November (presented by K Bain).

Evans C and Tran-Nam B 2013, "Towards the Development of a Tax System Complexity Index", *Joint Exeter University-IFS Tax Administration Research Centre Launch Workshop*, Exeter University, Exeter, 29 January.

Evans C 2013, 'Capital gains tax: update', *Tax Managers Technical Training Conference*, RSM Bird Cameron, Sydney, March.

- Evans C** 2013, 'Wealth taxes: problems and practice around the world', *Centre on Household Assets and Savings Management*, Birmingham University, 1 Apr 2013
- Evans C** 2013, 'Quenching a thirst or drinking to excess? Utilising the CGT small business concessions to maximum effect', *Tax Through the Bottom of a Glass Conference*, Taxation Institute, Tasmania Division, Hobart, May.
- Evans C** 2013, 'Tax compliance costs for the small and medium enterprise business sector: Recent evidence from Australia,' *Tax Administration Research Centre Seminar*, University of Exeter Business School, September.
- Evans C** 2013, 'Tax compliance costs for the small and medium enterprise business sector in Australia,' *Tax Compliance and Drivers of its Cost for SMEs International SMEs Conference*, Istanbul, September.
- Evans C** 2013, 'The tax compliance costs of large corporations: Recent empirical evidence', *The Corporate Institute Forum on Taxation and Regulation*, University of Minnesota Law School, November.
- Evans C**, Lignier P, and **Tran-Nam B** 2013, 'The Tax Compliance Costs of Large Corporation: Recent Empirical Evidence', *106th National Tax Association Annual Conference*, NTA, Tampa, 21-23 November.
- Hargovan AC**, Harris J 2013, 'Directors Duties to Creditors and Commercial Realism: Arising Tensions', *Corporate Law Teachers Conference*, Australian National University, 3 Feb 2013 - 5 Feb 2013
- Hargovan AC**, McCormack G 2013, 'Australia and the International Insolvency Paradigm', *INSOL Conference*, The Hague, 18 May 2013 - 19 May 2013
- Frecknall-Hughes J, **McKerchar MA** 2013, 'Historical perspectives on the emergence of the tax profession: Australia and the UK', *25th Australasian Tax Teachers Association Conference*, University of Auckland, 23 Jan 2013 - 25 Jan 2013
- Lavermicocca C**, **McKerchar MA** 2013, 'Tax risk management and tax compliance behaviour: findings from a study of large Australian companies', *Tax Research Network*, University of Exeter, 3 Sep 2013 - 4 Sep 2013
- Loo EC, **McKerchar MA** 2013, 'The evolution of the Malaysian tax system: from British rule to post-independence', *1st Australasian Tax History Chapter*, QUT, 27 Jun 2013 - 28 Jun 2013
- Taylor C J** 2013, 'An Examination Of Some Alternative Approaches To Cross Border Corporate-Shareholder Taxation For Australia', *Tax Research Network Conference*, University of Exeter, 3 Sep 2013 - 4 Sep 2013
- Taylor C J** 2013, 'Building On The Blocs: An Examination Of What Trading Bloc To Trading Bloc Treaties Might Look Like', *Society For Legal Scholars Conference*, University of Edinburgh, 4 Sep 2013 - 6 Sep 2013
- Taylor C J** 2013, 'Send A Strong Man To England – Capacity To Put Up A Fight More Important Than Intimate Knowledge Of Income Tax Acts And Practice': Australia And The Development Of The Dominion Income Tax Relief System Of 1920.' *Australasian Tax History Chapter meeting*, Queensland University of Technology, 27 Jun 2013
- Tran-Nam B**, **Evans C**, and Lignier P 2013, "Personal Taxpayer Compliance Costs: Recent Evidence from Australia", *22nd Annual Conference of the Tax Research Network*, Exeter University, Exeter, 3 Sep 2013 - 4 Sep 2013.
- Warren NA** 2013, 'A taxonomic framework for making sense of personal income tax relief and its reform', *2013 Tax Research Network Conference*, University of Exeter, Exeter EX4 4PU, UK, 3 Sep 2013 - 4 Sep 2013

Conference - Poster

Martin FA, Connor M 2013, 'The learning pathway: Online feedback using Grademark', *Learning and teaching forum: Engaging students in the blended learning landscape*. 1 Nov 2013

Conference – Presentation only

Bain K, 2013 'Transfer pricing in ASEAN: is harmonisation possible, and is it desirable?', *Australasian Tax Teachers Association Conference*, University of Auckland, New Zealand, 23 Jan 2013 - 25 January 2013

Buchan J, 2013 'Franchisor and Franchisee Failure' *Franchise Law Conference*, Law Society of South Australia and The University of Adelaide, 11 April 2013

Buchan J, Frazer L 2013, 'The implications of franchisor failure for franchisees: A literature review', *Economics and Management of Networks Conference*, Agadir, Morocco, 21 Nov 2013 - 23 Nov 2013.

Evans C, 'Capital and wealth taxation around the world: A comparative analysis', London, Curtin University, July.

Evans C, 'Unravelling the mysteries of the oracle: Using the Delphi methodology in tax research', Faculty of Economics and Management Sciences Research Seminar, University of Pretoria, October.

Ip M 2013, 'Anti-Unfair Competition Law is passé for consumer protection in China', 3rd *East Asia Law and Society*, Shanghai Jiao Tung University, China, 22 Mar 2013 - 25 Mar 2013

Mackenzie G 2013, 'Self-Managed Superannuation Funds', *Chartered Accounts Self-Managed Superannuation Funds Specialisation Workshop*, 20 Mar 2013 – 23 Mar 2013

Martin FA 2013, 'Tax issues relating to charities and not-for-profits' *Conference of the Australasian Tax Teachers Association*, Auckland, New Zealand, 23 Jan 2013 - 25 Jan 2013

Government Report

Evans C and **Tran-Nam B**, 2013, *Scoping Report for the Study of Regulatory Costs of Small and Medium Sized Enterprises in New Zealand*, Inland Revenue, Wellington, New Zealand.

Technical Report

Walpole M, Dirkis M, **Mackenzie G** 2013, *Report to the National Tax Practitioners Board on tax qualifications for financial planners*

Submissions to Government Enquiries

Bain K, **Boccabella D**, **Sharkey N**, **Taylor J**, **Walpole M** 2013, *Submission on "Implications of the Modern Global Economy for the Taxation of Multinational Enterprises" Issues Paper/Consultation Paper*, Treasury, May 2013

Bain K, **Boccabella D**, **Taylor J** 2013, *Submission to Reform to Deductions for Education Expenses Discussion Paper*, Treasury, July 2013

Peters M, 2013, *Submission on behalf of the Law Society of NSW on the Exposure Draft Charities Bill (Exposure Draft Bill) and Charities (Consequential Amendments and Transitional Provisions) Bill 2013*, Treasury, 3 May 2013

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

25 th Annual GST Conference , 22-23 April 2013
Ethics and Tax Advice Closed Conference, 4 November 2013

Seminars

Boccabella D, Bain K (UNSW) 'GST and Low Value Imported Goods: Current Position, Options and Constraints', University of New South Wales, 15 May 2013
Boccabella D, Bain K (UNSW) 'GST and Low Value Imported Goods: Current Position, Options and Constraints', University of Sydney, 21 May 2013
Adrian Sawyer (Canterbury, NZ), <i>Recent international 'cooperative' initiatives that impact upon Australia and New Zealand</i> , University of New South Wales, 27 March 2013
Lisa Marriot (Victoria University of Wellington), <i>Tax Evasion, Welfare Fraud and the Justice System: A comparison of investigation, prosecution and sentencing in New Zealand and Australia</i> , University of New South Wales, 21 March 2013
Jing Li (Beijing Institute of Technology), <i>A storm of foreign direct investment and antidumping investigations: the case of China</i> , University of New South Wales, 11 April 2013
Bruce Gordon (UNSW), <i>Acceptance by conduct in e-commerce transactions</i> , University of New South Wales, 9 May 2013
Simon James (Exeter), <i>The Importance of Fairness in Tax Policy: Behavioural Economics and the UK Experience</i> , University of New South Wales, 2 August 2013
Malcom Gammie QC (Chambers of Lord Grabiner, UK), <i>Judicial attitudes to tax avoidance, purposive construction and the rule of law</i> , University of New South Wales, 6 August 2013
Malcolm Gammie QC (Chambers of Lord Grabiner, UK), <i>When is avoiding tax not abusive? Comparative judicial and legislative approaches to a GAAR in Australia and the UK</i> , Greenwood Freehills, 15 August 2014 (Thought Leadership Seminar)
Paul Omar (Nottingham Trent), <i>The Golden Thread in Cross-Border Insolvency: Principles governing Judicial Assistance</i> , University of New South Wales, 22 August 2013
Paul Omar (Nottingham Trent), Jenny Buchan and Anil Hargovan (UNSW), <i>Bucolic Dream or Arboreal Fantasy? The Willmott Saga, Insolvency Disclaimers and the Contract/Property Dichotomy</i> , University of New South Wales, 27 August 2013
Paul Omar (Nottingham Trent), <i>Value Preservation for One or for All: The Balance between Contract Disclaimer and Effective Rescue</i> , Henry Davis York, 27 August 2013 (Thought Leadership Seminar)
Susan Morse (Texas at Austin), <i>Startup Ltd.: Tax Planning and Initial Incorporation</i> , University of New South Wales, 26 September 2013
Michael D'Ascenzo (UNSW), <i>BEPS: Thinking Inside or Outside the Box?</i> , Greenwood and Freehills, 19 November 2013 (Thought Leadership Seminar)

Helen Anderson (Melbourne), *Who should be the super police? Detection and recovery of unremitted superannuation*, University of New South Wales, 27 November 2013

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

Michael Peters	'Impact of Workers Compensation NSW on the profession' - Western Sydney Lawyers CPD 2013
Michael Walpole	'Who guards the guards?: Regulation of Tax practitioners in Australia and United Kingdom" – Presented to Tax Institute "Macquarie" Tax Discussion Group 9 April 2013
Michael Walpole	'The role of tax in choice of location of IP' - Presentation to ATO Intensive Seminar series Hurstville 20 May 2013
Michael Walpole	'The overlap between Permanent Establishment in income tax and Fixed Establishment in VAT' – Keynote Presentation to OECD/IRAS Regional Forum on VAT Singapore 22 – 23 May 2013
Michael Walpole	'Discovering causes of VAT/GST compliance costs' ATO (Sydney) Tax Discussion Group 14 November 2013
John Taylor	'An Examination Of Some Alternative Approaches To Cross Border Corporate-Shareholder Taxation For Australia' Commonwealth of Australia, Department of the Treasury, April 2013.

20. Court and Government Committees

Jenny Buchan	Member, Franchising Consultative Committee, Australian Competition and Consumer Commission (ACCC)
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 2013 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	Senior 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)

Staff Member	Position	Areas of interest
Fiona Martin	Senior Lecturer	<ul style="list-style-type: none"> • Learning and Teaching Taxation Law • Taxation of charities and not-for-profits • Taxation and human rights • Taxation of property • The history of charity law
Dr Margaret McKerchar	Professor	<ul style="list-style-type: none"> • Compliance behaviour • Environmental taxation • Tax administration • Tax and small business • Tax history • Tax policy • Tax reform
Michael Peters	Lecturer	<ul style="list-style-type: none"> • Banking and finance law • Competition law • Corporate governance • Finance law • Tourism law
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

Staff Member	Position	Areas of interest
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. 11 *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
Professor Cynthia Coleman	University of Sydney Business School
Professor Graeme Cooper	Faculty of Law, University of Sydney
Professor Robert Deutsch	School of Taxation and Business Law (Atax), UNSW Australia
Professor Chris Evans	School of Taxation and Business Law (Atax), UNSW Australia
Professor Judith Freedman	Faculty of Law, Oxford University
Professor Malcolm Gammie	Chambers of Lord Gribiner QC, London
Professor John Hasseldine	Paul College of Business and Economics, University of New Hampshire
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 Adrian Sawyer	Department of Accounting and Information Systems, University of Canterbury
Professor Joel Slemrod	University of Michigan Business School
Professor Jeffrey Waincymer	Faculty of Law, Monash University
Professor Neil Warren	School of Taxation and Business Law (Atax), UNSW Australia
Professor Robin Woellner	School of Taxation and Business Law (Atax), UNSW Australia

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24. Appendix 3 - Media Citations 2013

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