Prepared by:

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Taxation and Business Law
(incorporating Atax)
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       UNSW Business School
       UNSW Australia
       Kensington, NSW, 2052
       Australia
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<tr>
<td>Chapter - Other Research</td>
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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.

Professor John Taylor  
Head of School

Email: c.taylor@unsw.edu.au

Professor Michael Walpole  
Associate Head of School (Research)

Email: m.walpole@unsw.edu.au
2. Introduction

The School of Taxation and Business Law (incorporating Atax), within the 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 MOOC\(^1\) 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

<table>
<thead>
<tr>
<th></th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>HERDC Points</td>
<td>HERDC Points</td>
<td>HERDC Points</td>
</tr>
<tr>
<td>A1 Book - Scholarly Research</td>
<td>5</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>B1 Chapter - Scholarly Research</td>
<td>10</td>
<td>18.75</td>
<td>3.25</td>
</tr>
<tr>
<td>C1 Journal - Refereed &amp; Scholarly Article</td>
<td>24.17</td>
<td>32.50</td>
<td>30</td>
</tr>
<tr>
<td>E1 Conference - Full Paper Refereed</td>
<td>2.33</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td><strong>Total number of HERDC Points</strong></td>
<td><strong>41.50</strong></td>
<td><strong>56.25</strong></td>
<td><strong>39.25</strong></td>
</tr>
</tbody>
</table>

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

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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.

<table>
<thead>
<tr>
<th></th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1 Book - Scholarly Research</td>
<td>2.67%</td>
<td>1.91%</td>
<td>2.84%</td>
</tr>
<tr>
<td>B1 Chapter - Scholarly Research</td>
<td>36.67%</td>
<td>35.89%</td>
<td>9.22%</td>
</tr>
<tr>
<td>C1 Journal - Refereed &amp; Scholarly Article</td>
<td>64.45%</td>
<td>62.20%</td>
<td>85.10%</td>
</tr>
<tr>
<td>E1 Conference - Full Paper Refereed</td>
<td>6.21%</td>
<td>0%</td>
<td>2.84%</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Rank</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>A*</td>
<td>1.50%</td>
<td>7.25%</td>
<td>13.33%</td>
</tr>
<tr>
<td>A</td>
<td>32.16%</td>
<td>42.02%</td>
<td>50.00%</td>
</tr>
<tr>
<td>B</td>
<td>21.11%</td>
<td>28.99%</td>
<td>23.33%</td>
</tr>
<tr>
<td>C</td>
<td>18.09%</td>
<td>15.94%</td>
<td>13.33%</td>
</tr>
<tr>
<td>Unranked</td>
<td>27.14%</td>
<td>5.80%</td>
<td>0.00%</td>
</tr>
</tbody>
</table>
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.\(^3\)

<table>
<thead>
<tr>
<th>Classification</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>A3 (Book – edited)</td>
<td>0</td>
</tr>
<tr>
<td>A5 (Book - textbook)</td>
<td>5</td>
</tr>
<tr>
<td>B2 (Chapter – other research)</td>
<td>1</td>
</tr>
<tr>
<td>B3 (Chapter – encyclopaedia entries)</td>
<td>0</td>
</tr>
<tr>
<td>B5 (Chapter – textbook)</td>
<td>2</td>
</tr>
<tr>
<td>C3 (Journal – non-refereed article)</td>
<td>4</td>
</tr>
<tr>
<td>C4 (Journal – letter or note)</td>
<td>4</td>
</tr>
<tr>
<td>E2/E3 (Conference - non-refereed/abstract)</td>
<td>12</td>
</tr>
<tr>
<td>E4 (Conference Proceedings Editor)</td>
<td>0</td>
</tr>
<tr>
<td>E5 (Conference – Presentation not published)</td>
<td>0</td>
</tr>
<tr>
<td>R1 (Government Report)</td>
<td>0</td>
</tr>
<tr>
<td>R2 (Technical Report)</td>
<td>1</td>
</tr>
</tbody>
</table>

**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

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\(^3\) 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.

<table>
<thead>
<tr>
<th>Name</th>
<th>Memberships</th>
</tr>
</thead>
</table>
| 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  
<p>|                  | Member, Australasian Tax Teachers Association  |</p>
<table>
<thead>
<tr>
<th>Name</th>
<th>Affiliations</th>
</tr>
</thead>
</table>
| Dr Chris Evans        | Fellow and Chartered Tax Adviser, Tax Institute  
Member, Institute of Chartered Accountants in Australia  
Chartered Tax Adviser, UK Chartered Institute of Taxation  
Chairman, Asia-Pacific and Australasian Branches of the Chartered Institute of Taxation, UK  
International Fellow, Tax Administration Research Centre, University of Exeter/Institute for Fiscal Studies  
International Research Fellow, Oxford University (Centre for Business Taxation)  
Senior Fellow, Taxation Law and Policy Research Institute, Monash University  
Extraordinary Professor, University of Pretoria |
| Bruce Gordon          | Member, Australasian Law Teachers Association  
Member, Committee for Creation of New International Standard for Product Recall ISO/PC 240, International Organization for Standardization |
| Anil Hargovan         | Member, Convener of Company Law Interest Group, Australasian Law Teachers Association  
Member, Corporate Governance Subject Advisory Committee  
Chartered Secretaries Australia  
Barrister of the Supreme Court of South Africa |
| Dr Helen Hodgson      | Fellow, CPA Australia  
Fellow, Tax Institute  
President, Australasian Tax Teachers Association  
Registered Tax Agent  
Member, Superannuation Professionals Association of Australia  
Advisor, National Foundation for Australian Women Social Policy Committee |
| Mary Ip               | Member, China Working Group of the International Legal Services Advisory Council, Federal Attorney General’s Department  
Inaugural and Committee Member, China Focus Group, Law Council of Australia  
Member, China Law Network, Melbourne Law Faculty  
Member, Australasian Law Teachers Association |
| Gordon Mackenzie      | Chartered Tax Adviser, Tax Institute  
Fellow, Finsia  
Member, Australasian Tax Teachers Association  
Member, Education Board and Tax Technical Committee, Institute of Chartered Accountants in Australia  
Member, Financial Planning Academic Forum  
Member, Law Society of New South Wales  
Member, Management Committee of Centre for Pensions and Superannuation  
Member, Self-Managed Superannuation Funds Association of Australia |
| Kayleen Manwaring     | Member, Corporate Law Teachers Association |
| Dr Fiona Martin       | Chartered Tax Adviser, Tax Institute  
Member, Tax Research Network UK  
Member, Australasian Tax Teachers Association  
Member, Australasian Law Teachers Association  
Member, International Society of Third Sector Research  
Member, Law and Society Association |
| Dr Margaret McKerchar | Fellow, CPA Australia  
Adjunct Professor, University of South Australia  
Chartered Tax Adviser, Tax Institute  
Member, Australasian Tax Teachers Association  
Member, Taxation Research Network UK  
Registered Tax Agent |
<table>
<thead>
<tr>
<th>Name</th>
<th>Affiliations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Michael Peters</td>
<td>Member, Australasian Mutuals Institute&lt;br&gt;Member, Law Society of New South Wales&lt;br&gt;Member, Business Law Committee and Competition and Consumer Subcommitte&lt;br&gt;and President’s Arbitration Panel, Law Society of New South Wales&lt;br&gt;Member, International Bar Association&lt;br&gt;Member, Economics and Business Educators Association&lt;br&gt;Member, Australasian Law Teachers Association&lt;br&gt;Member, LAWASIA Association&lt;br&gt;Member, Commonwealth Legal Education Association&lt;br&gt;Member, Copyright Agency Limited&lt;br&gt;Member, The Society of Legal Scholars&lt;br&gt;Member, Tourism Focus Group</td>
</tr>
<tr>
<td>Dr Nolan Sharkey</td>
<td>Member, Institute of Chartered Accountants in Australia&lt;br&gt;Registered Tax Agent&lt;br&gt;China Associate, ITSAPT Association UK&lt;br&gt;Member, Australasian Tax Teachers Association&lt;br&gt;Member, Chinese Studies Association of Australia&lt;br&gt;Member, ARC Asia Pacific Futures Research Network</td>
</tr>
<tr>
<td>John Taylor</td>
<td>Member, Australasian Tax Teachers Association&lt;br&gt;Member, Australasian Law Teachers Association&lt;br&gt;Member, International Fiscal Association&lt;br&gt;Member, Society For Legal Scholars, UK&lt;br&gt;Member, Taxation Research Network, UK</td>
</tr>
<tr>
<td>Dr Binh Tran-Nam</td>
<td>Member, Australasian Tax Teachers Association&lt;br&gt;Member, Economic Society of Australia&lt;br&gt;Member, Taxation Research Network, UK&lt;br&gt;International Fellow, Tax Administration Research Centre, University of Exeter/Institute for Fiscal Studies&lt;br&gt;Adjunct Research Fellow, Taxation Law and Policy Research Institute, Monash University&lt;br&gt;Member, Development and Policies Research Center (DEPOCEN)</td>
</tr>
<tr>
<td>Dr Michael Walpole</td>
<td>Chartered Tax Adviser, Tax Institute&lt;br&gt;International Research Fellow, Oxford University (Centre for Business Taxation)&lt;br&gt;Adjunct Fellow, Taxation Law and Policy Research Institute Monash University&lt;br&gt;Member, NSW Education Committee and Technical Committee, Taxation Institute of Australia&lt;br&gt;Member, Australasian Tax Teachers Association&lt;br&gt;Member, Society of Legal Scholars UK&lt;br&gt;Member, Taxation Research Network, UK&lt;br&gt;Member, Tax Specialist Accreditation Committee, Law Society of New South Wales</td>
</tr>
<tr>
<td>Dr Neil Warren</td>
<td>Tax Advisor, Business Coalition for Tax Reform&lt;br&gt;Australian Research Council: International Reviewer&lt;br&gt;Member, Economic Society of Australia&lt;br&gt;Member, Australasian Tax Teachers Association&lt;br&gt;Member, Taxation Research Network, UK</td>
</tr>
<tr>
<td>Frank Zumbo</td>
<td>Member, Australasian Law Teachers Association</td>
</tr>
</tbody>
</table>
9. **Adjunct Professors and Emeritus Professor**

<table>
<thead>
<tr>
<th>Adjunct Professors</th>
<th>Richard Bird, Gordon Cooper, Michael D’Ascenzo, Judith Freedman, Yuri Grbich, Andrew Halkyard, Richard Highfield, Gary Sturgess and Robin Woellner</th>
</tr>
</thead>
<tbody>
<tr>
<td>Emeritus Professor</td>
<td>Andrew Terry</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Candidate</th>
<th>Thesis topic</th>
<th>Supervisor(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kathrin Bain (School Staff)</td>
<td>The taxation of cross-border profits in ASEAN: a re-conceptualisation</td>
<td>Nolan Sharkey and Andrew Halkyard</td>
</tr>
<tr>
<td>Yuanyuan (Selina) Cheng</td>
<td>Can Australia step further in protecting the environment by using trade restrictive measures?</td>
<td>Bill Butcher and Binh Tran-Nam</td>
</tr>
<tr>
<td>Kalmen Datt (School staff)</td>
<td>A critical evaluation of how aspects of the tax system in Australia are administered and their impact on corporations and directors.</td>
<td>Michael Walpole and Mark Burton</td>
</tr>
<tr>
<td>Lex Fullarton</td>
<td>Miners’ motivation: The mass-marketed tax avoidance schemes of the 1990s in the Pilbara region of Western Australia</td>
<td>Chris Evans and Dale Pinto</td>
</tr>
<tr>
<td>Gaurav Gupta</td>
<td>The development of concessional tax policy in the light of the OECD harmful tax practices initiative</td>
<td>Michael Walpole and Robert Deutsch</td>
</tr>
<tr>
<td>Peter Hill</td>
<td>The quest for the holy grail of taxpayer certainty – the history of the law and administration of Australian tax rulings</td>
<td>Michael Walpole and Mark Burton</td>
</tr>
<tr>
<td>Helen Hodgson (School staff)</td>
<td>A Comparative Study of the Australian and UK Family Tax Transfer Systems from 1972 to 2007</td>
<td>Chris Evans and Bettina Cass</td>
</tr>
<tr>
<td>Sally Joseph</td>
<td>How can the corporate income tax system be modified to facilitate and support environmentally sustainable business practice</td>
<td>Binh Tran-Nam and Lisa Marriott</td>
</tr>
<tr>
<td>Jason Kerr</td>
<td>Improving taxpayer morale by simplified filing</td>
<td>Chris Evans and Margaret McKerchar</td>
</tr>
<tr>
<td>Catriona Lavermicocca</td>
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<td>Fiona Martin (School Staff)</td>
<td>An analysis of the income tax implications of mining payments to traditional land owners and an evaluation of four proposals for reform</td>
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<td>Tax havens and the challenge to sovereignty</td>
<td>Robert Deutsch and John Taylor</td>
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<tr>
<td>John Minas</td>
<td>The operation and implications of the capital gains tax discount</td>
<td>Chris Evans and Youngdeok Lim</td>
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<tr>
<td>Candidate</td>
<td>Thesis topic</td>
<td>Supervisor(s)</td>
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<tr>
<td>Izlawanie Muhammad</td>
<td>Managing Mixed Responsibilities: A Grounded Theory of Malaysian Tax Auditors’ Dispute Resolution Behaviour in Audit Settlement</td>
<td>Binh Tran-Nam and Nolan Sharkey</td>
</tr>
<tr>
<td>Victoria Roberts</td>
<td>Reforming R&amp;D tax concessions and their impact on global food security</td>
<td>Margaret McKerchar and Natalie Stoianoff</td>
</tr>
<tr>
<td>Arifin Rosid</td>
<td>Compliance Behaviour and Social Demographic, and Attitudinal Factors in Indonesia: A Structural Equation Modelling Approach</td>
<td>Chris Evans and Binh Tran-Nam</td>
</tr>
<tr>
<td>Ian Ross-Gowan</td>
<td>The identification of opportunities to better harmonise tax legislation and accounting standards post the introduction of IFRS and the tax consolidations regime</td>
<td>Michael Walpole and Gordon Mackenzie</td>
</tr>
<tr>
<td>Bruce Rowntree</td>
<td>The effective use of offshore financial centres by Australian residents</td>
<td>Robert Deutsch and Nolan Sharkey</td>
</tr>
<tr>
<td>Jeffery Scott</td>
<td>Taxation of life insurance and superannuation</td>
<td>Gordon Mackenzie and Hazel Bateman</td>
</tr>
<tr>
<td>Pornchai Wisutisak</td>
<td>Competition law and the development and regulation of the Thai Electricity Sector</td>
<td>Frank Zumbo and May Fong Cheong</td>
</tr>
<tr>
<td>Shine Shang-Hong Wong</td>
<td>Assessing the effectiveness of phoenix laws using the DEFEAT test</td>
<td>Anil Hargovan and Bill Butcher</td>
</tr>
<tr>
<td>Suek Hua, Woung*</td>
<td>The study of income tax morale in Malaysia</td>
<td>Chris Evans and Binh Tran Nam</td>
</tr>
<tr>
<td>Hanna Maria Zakowska</td>
<td>Standard business reporting and its implications on the reporting burden</td>
<td>Binh Tran-Nam and Chris Evans</td>
</tr>
</tbody>
</table>

*Passed away, 2013, after a long illness.*
## 12. MTax (Research) / MPhil (Business Law and Taxation)

<table>
<thead>
<tr>
<th>Candidate</th>
<th>Thesis topic</th>
<th>Supervisor(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timothy Beale</td>
<td>Transfer Pricing</td>
<td>John Taylor and Nolan Sharkey</td>
</tr>
<tr>
<td>Theresa Bostle</td>
<td>The impact of economic and accounting concepts on the development and interpretation of tax law</td>
<td>John Taylor and Nolan Sharkey</td>
</tr>
<tr>
<td>Peter Dixon</td>
<td>Conversations about a new tax system: narrative analysis of how the regime was introduced</td>
<td>Neil Warren, Helen Hodgson, then Jenny Buchan and Yuri Grbich</td>
</tr>
<tr>
<td>Ann Kayis</td>
<td>The Debt/Equity distinction in cross-border corporate investment</td>
<td>John Taylor and Neil Warren</td>
</tr>
<tr>
<td>Yan Liu</td>
<td>International Tax: An Examination of China’s Tax System and its Influence on the Global Tax Development</td>
<td>Nolan Sharkey</td>
</tr>
<tr>
<td>Timothy Russell</td>
<td>Taxing Fiction: reconstruction of taxation law</td>
<td>Chris Evans and Robert Deutsch</td>
</tr>
<tr>
<td>Appadu Santhariah</td>
<td>The impact of GST compliance costs on the implementation of GST on small and medium size enterprises in Malaysia</td>
<td>Binh Tran-Nam and Dale Boccabella</td>
</tr>
<tr>
<td>Hao Wu</td>
<td>An analysis of direct and indirect costs of tax complexity in Australia</td>
<td>Binh Tran-Nam and Philip Lignier</td>
</tr>
</tbody>
</table>
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’

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’

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 cooperative 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: 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

PhD: Sally Joseph, ‘How can the corporate income tax system be modified to facilitate and support environmentally sustainable business practice’
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’
PhD: Selina Cheng, ‘Can Australia step further in protecting the environment by the use of trade restrictive measures? 
MTax(Research): Appadu Santhariah, ‘The impact of GST compliance costs on the implementation of GST on small and medium size enterprises in Malaysia’
MPhil: Hao Wu, ‘An analysis of direct and indirect costs of tax complexity in Australia’

Michael Walpole

PhD: Kalmen Datt, ‘A critical evaluation of how aspects of the tax system in Australia are administered and their impact on corporations and directors’
PhD: Gaurav Gupta, ‘The development of concessional tax policy in the light of the OECD harmful tax practices initiative’
PhD: Peter Hill, ‘The quest for the holy grail of taxpayer certainty – the history of the law and administration of Australian tax rulings’
PhD: Matthew Leighton-Daly, ‘The effect of criminal law on tax compliance’
PhD: Fiona Martin, ‘An analysis of the income tax implications of mining payments to traditional land owners and an evaluation of four proposals for reform’
PhD: Ian Ross-Gowan, ‘The identification of opportunities to better harmonise tax legislation and accounting standards post the introduction of IFRS and the tax consolidations regime’

Neil Warren

MTax (Research): Peter Dixon, ‘Conversations about a new tax system: Narrative analysis of how the regime was introduced’
M Phil: Ann Kayis, ‘The Debt/Equity distinction in cross-border corporate investment’

Robin Woellner

PhD: Matthew Leighton-Daly, ‘The effect of criminal law on tax compliance’

Frank Zumbo

PhD: Pornchai Wisuttisak, ‘Competition law and the development and regulation of the Thai Electricity Sector’
14. Research Theses Marking

**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**

<table>
<thead>
<tr>
<th>Name</th>
<th>Journal/Role</th>
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<tbody>
<tr>
<td>Jenny Buchan</td>
<td>Journal of Marketing Channels</td>
</tr>
<tr>
<td>Bill Butcher</td>
<td>Critical Issues in Environmental Taxation</td>
</tr>
<tr>
<td>Robert Deutsch</td>
<td><em>eJournal of Tax Research</em></td>
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<td></td>
<td>Retirement and Estate Planning Bulletin</td>
</tr>
<tr>
<td>Chris Evans</td>
<td>Australian Tax Review (General Editor)</td>
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<tr>
<td></td>
<td><em>eJournal of Tax Research</em></td>
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<td></td>
<td>Legal Issues in Business</td>
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<td></td>
<td>The Asian Journal of Business and Accounting</td>
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<td></td>
<td>(Panel of Associate Editors)</td>
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<tr>
<td>Mary Ip</td>
<td>The Chinese Economy</td>
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<tr>
<td>Gordon Mackenzie</td>
<td>Australian Superannuation Law Bulletin</td>
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<tr>
<td>Margaret McKerchar</td>
<td>Journal of the Australasian Tax Teachers Association</td>
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<tr>
<td></td>
<td>Journal of Financial Reporting and Accounting</td>
</tr>
<tr>
<td>Michael Peters</td>
<td>Journal of Tourism Law</td>
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</tbody>
</table>
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


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**


Sydney


**Chapter - Scholarly Research**


**Chapter - Other Research**

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


Chapter - Textbook

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


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


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


**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


**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


**Conference - Full Paper, Refereed**


**Conference - Full Paper, Not Refereed**


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.


Conference - Poster

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


Government Report

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


18. Seminars and Conferences

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

Conferences

<table>
<thead>
<tr>
<th>Conference Name</th>
<th>Date</th>
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<tbody>
<tr>
<td>25th Annual GST Conference</td>
<td>22-23 April 2013</td>
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<tr>
<td>Ethics and Tax Advice Closed Conference</td>
<td>4 November 2013</td>
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</table>

Seminars

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

<table>
<thead>
<tr>
<th>Name</th>
<th>Presentation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Michael Peters</td>
<td>‘Impact of Workers Compensation NSW on the profession’ - Western Sydney Lawyers CPD 2013</td>
</tr>
<tr>
<td>Michael Walpole</td>
<td>‘Who guards the guards?: Regulation of Tax practitioners in Australia and United Kingdom’ – Presented to Tax Institute “Macquarie” Tax Discussion Group 9 April 2013</td>
</tr>
<tr>
<td>Michael Walpole</td>
<td>‘The role of tax in choice of location of IP’ - Presentation to ATO Intensive Seminar series Hurstville 20 May 2013</td>
</tr>
<tr>
<td>Michael Walpole</td>
<td>‘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</td>
</tr>
<tr>
<td>Michael Walpole</td>
<td>‘Discovering causes of VAT/GST compliance costs’ ATO (Sydney) Tax Discussion Group 14 November 2013</td>
</tr>
<tr>
<td>John Taylor</td>
<td>‘An Examination Of Some Alternative Approaches To Cross Border Corporate-Shareholder Taxation For Australia’ Commonwealth of Australia, Department of the Treasury, April 2013.</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Staff Member</th>
<th>Position</th>
<th>Areas of interest</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kathrin Bain</td>
<td>Lecturer</td>
<td>• CGT&lt;br&gt;• GST&lt;br&gt;• Double tax agreements&lt;br&gt;• International taxation&lt;br&gt;• Tax Policy&lt;br&gt;• Taxation in South-East Asia&lt;br&gt;• Transfer Pricing</td>
</tr>
<tr>
<td>Dale Boccabella</td>
<td>Associate Professor</td>
<td>• Aggressive tax planning&lt;br&gt;• Anomalies within the current tax structure&lt;br&gt;• Structural aspects of Australia's tax regime</td>
</tr>
<tr>
<td>Dr Jenny Buchan</td>
<td>Senior Lecturer</td>
<td>• Evidence based law and policy&lt;br&gt;• Franchising law and policy&lt;br&gt;• Insolvency as it affects franchise networks&lt;br&gt;• Property law&lt;br&gt;• Stakeholder participation in regulatory reform</td>
</tr>
<tr>
<td>Bill Butcher</td>
<td>Senior Lecturer and Associate Head of School (Education)</td>
<td>• International sales contracts&lt;br&gt;• Environmental taxation&lt;br&gt;• World trade organisation constraints on domestic legislation</td>
</tr>
<tr>
<td>Shirley Carlon</td>
<td>Senior Lecturer</td>
<td>• Agency theory and accounting policy choice</td>
</tr>
<tr>
<td>Maurice Cashmere</td>
<td>Senior Lecturer</td>
<td>• Anti-avoidance&lt;br&gt;• Corporate finance&lt;br&gt;• Entity taxation</td>
</tr>
<tr>
<td>Dr Leela Cejnar</td>
<td>Senior Lecturer</td>
<td>• Banking law&lt;br&gt;• Competition and consumer law&lt;br&gt;• Corporations law&lt;br&gt;• International trade law</td>
</tr>
<tr>
<td>Kalmen Datt</td>
<td>Senior Lecturer</td>
<td>• CGT&lt;br&gt;• Corporations law&lt;br&gt;• Criminal and civil punishment for wrongs committed by taxpayers and particularly corporate taxpayers&lt;br&gt;• GST&lt;br&gt;• Directors and their obligations in a tax context&lt;br&gt;• Regulation&lt;br&gt;• Revenue Administration&lt;br&gt;• Tax Administration&lt;br&gt;• Tax litigation</td>
</tr>
<tr>
<td>Robert Deutsch</td>
<td>Professor</td>
<td>• CGT&lt;br&gt;• GST&lt;br&gt;• International taxation&lt;br&gt;• Superannuation</td>
</tr>
<tr>
<td>Staff Member</td>
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</table>
| Dr Chris Evans     | Professor      | • 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       | • Copyright  
• Consumer protection  
• Contract formation on the internet  
• Insolvency and voluntary administration  
• Patents                                                                                   |
| Anil Hargovan      | Associate Professor | • Corporate governance (Directors and officers duties)  
• Corporate groups and personality (corporate veil issues)  
• Insolvency (creditors and shareholders rights)  
• Shareholders remedies                                                                     |
| Helen Hodgson      | Senior Lecturer | • Family and tax policy  
• State taxes  
• Tax administration  
• Taxation of trusts                                                                         |
| Mary Ip            | Lecturer       | • Chinese commercial law  
• Chinese consumer co-operatives  
• Consumer protection                                                                       |
| Gordon Mackenzie   | Senior Lecturer | • Corporate finance tax  
• Fund management taxation  
• Superannuation                                                                             |
| Kayleen Manwaring  | Lecturer       | • 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) |
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<tr>
<th>Staff Member</th>
<th>Position</th>
<th>Areas of interest</th>
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</table>
| Fiona Martin          | Senior Lecturer                               | • 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                                     | • Compliance behaviour  
• Environmental taxation  
• Tax administration  
• Tax and small business  
• Tax history  
• Tax policy  
• Tax reform |
| Michael Peters        | Lecturer                                      | • Banking and finance law  
• Competition law  
• Corporate governance  
• Finance law  
• Tourism law |
| Dr Nolan Sharkey      | Senior Lecturer                               | • International tax  
• Social institutions and taxation/cultural perspectives on tax  
• Taxation in China |
| John Taylor           | Professor and Head of School                  | • 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                           | • Development economics  
• International Trade  
• Public finance  
• Tax compliance costs |
| Dr Michael Walpole    | Professor and Associate Head of School (Research) | • GST/VAT  
• International tax and transfer pricing  
• Stamp duty  
• Tax administration  
• Taxation compliance costs  
• Taxation of goodwill  
• Taxation of intangible property  
• Taxation of trusts |
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<td>Dr Neil Warren</td>
<td>Professor</td>
<td>• Intergovernmental fiscal arrangements (including fiscal federalism and grant allocation)</td>
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<td>• Public sector economics (with a particular focus on tax and welfare policy and tax incidence)</td>
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<td>Frank Zumbo</td>
<td>Associate Professor</td>
<td>• Business ethics</td>
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<td>• Unconscionable conduct</td>
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<td>• Utilities regulation</td>
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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 Grabiner 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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Editorial Announcement p245 Binh Tran-Nam
Introduction to the 10th anniversary issue of the eJournal of Tax Research p246 Binh Tran-Nam and C John Taylor
Buenas notches: lines and notches in tax system design p259 Joel Slemrod
Designing tax policy: constraints and objectives in an open economy p284 Richard M. Bird and J. Scott Wilkie
The European Union constitution and the development of tax policy p321 Nigar Hashimzade and Gareth Myles
Far east tax policy lessons: good and bad stories from Hong Kong p342 Richard Cullen
Crossed lines: two cases of tax policy incoherence p375 Sheila Killian
Conduit companies, beneficial ownership, and the test of substantive business activity in claims for relief under double tax treaties p386 Saurabh Jain, John Prebble and Kristina Bunting
Too rich to rein in? The under-utilised wealth tax base p434 Natalia Chatalova and Chris Evans

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Editorial Announcement p114 Binh Tran-Nam and Nolan Sharkey
The developing international framework and practice for the exchange of tax related information: evolution or change? p115 Michael Dirkis and Brett Bondfield
Interpreting tax statutes: imposing purpose on a results based test p138 Rodney Fisher
Attitudes toward municipal income tax rates in Sweden: Do people vote with their feet? p157 Niklas Jakobsson
Strengthening the validity and reliability of the focus group as a method in tax research p176 Vince Mangioni and Margaret McKerchar
Taxing capital gains – views from Australia, Canada and the United States p191 John Minas and Youngdeok Lim
Tax experiments in the real world p216 Lisa Marriott, John Randal and Kevin Holmes

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Indicators of tax morale: an exploratory study p 5 Margaret McKerchar, Kim Bloomquist and Jeff Pope
Tax incentives to encourage migration of skilled labour: another tax expenditure or a failure of tax residence? p 23 Andrew Halkyard
Looking at Pakistani Presumptive Income Tax through principles of a good tax? p 40 Najeeb Memon
Tax disputes system design p 79 Sheena Mookhey
The use of discretions in taxation: the case of VAT in Bangladesh p 97 Ahmed Munirus Saleheen
24. Appendix 3 - Media Citations 2013

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‘Rate cut may follow hike’, Gold Coast Bulletin, 2/05/2013 (Neil Warren)

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‘Plugging a $12 billion budget hole’, ABC 24, 30/04/2013 (Neil Warren)

‘Meaningful tax reform? Only if everything is on the table’, The Conversation, 22/04/2013 (Dale Boccabella)

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‘Milk price war’, Stock Journal SA, 31/01/2013 (Frank Zumbo)

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