TAX REFORM AND THE USE OF OVERSEAS TAX MATERIALS IN AUSTRALIA

COLIN FONG

Colin Fong is a part time lecturer at the University of New South Wales and a research librarian at the University of Sydney Law Library.

INTRODUCTION

One of my first assigned jobs as a library assistant at the University of Sydney Law Library was to file the Commerce Clearinghouse (CCH) US Standard Federal Tax Reporter. I must have been destined to continue working in the tax area because many years later, I am still working in the tax area. I cannot say filing loose-leaf pages of a service, which I never saw anyone use, was any stimulation to that job. I think the only persons using this loose-leaf service were lawyers working on matters for the big end of town. The subscription costs certainly weren’t borne by them. Later on, I used to encourage library staff by reminding them, whilst loose-leaf filing, that they were updating the law!

Back then the CCH US Standard Federal Tax Reporter was over 10 volumes, whereas the local CCH Australian Federal Tax Reporter, was only a few volumes. Now the tide has turned and the local reporter resembles the US version of 30 years ago. The familiar black and gold binders have been prominent in many professional offices of accountants, lawyers and tax academics. The rival publisher, Australian Tax Practice, has a similar number of volumes for its income tax service.

Are overseas materials used much in contemporary Australian tax research? The materials being used and the problems in acquiring the same will be examined. This paper focuses on legal materials though other materials are relevant, for example, international accounting standards.

Of particular interest I noted the CCH Daily Email Alert for 9 December 2003, which featured the following headlines:
– Austria: Taxation Bill 2003 passed
– Austria: Real Estate Investment Fund Act comes into effect
– Denmark: Changes to joint taxation rules
– Malaysia: Liberalisation of Foreign Investment Committee Guidelines
– Philippines: Tax incentives under Barangay Micro Business Enterprises Act

1 One of my diary entries reads: ‘Vol 5 and 6 CCH took about 5 minutes each to file … Volume 9 took about 3 hours (monotonous)’.

2 Now in 12 volumes plus ancillary volumes such as the Australian Federal Income Tax Reporter, Bills, Australian International Tax Agreements etc.
On the next day, were the following foreign stories:
- Luxembourg and the EU Savings Tax Directive
- UK tax legislation facing challenge in the ECJ
- Denmark: Changes to thin-capitalisation rules
- France: Finance Bill 2004 adopted
- Germany: Proposed tax changes for 2004
- Malaysia: 2004 Budget measures and economic stimulus package
- US Fed maintains expansionary monetary policy

Prior to these dates, I don’t recall much interest in overseas jurisdictions.

I THE ASPREY AND MATHEWS REPORTS

The 1970s were marked by blatant tax schemes such as the bottom of the harbour schemes. The Asprey Report, formally known as the Report of the Taxation Review Committee, was commissioned by the federal government in 1972, and its report was published in 1975. Amongst the many recommendations of the Asprey Report, was a recommendation of the introduction of an Australian value added tax (VAT). Something the federal government followed up on, 25 years later. Obviously overseas models of VAT were examined.

Chapter 16 dealt with company income tax; Chapter 17 dealt with international aspects of income taxation; Chapter 23 dealt with capital gains tax and Chapter 27 dealt with taxation of goods and services. Notably there were comparisons with overseas jurisdictions such as the United Kingdom, Canada and the OECD. The report has been out of print for many years, but since July 2003 it is now available on the web at http://setis.library.usyd.edu.au/oztexts/parsons.html. Unfortunately the timing of the release of the Asprey Report was caught up with the political turmoil of 1975, including the Dismissal of Gough Whitlam as the Prime Minister, and hence shelved.

The Mathews Report on Inflation and Taxation3 was commissioned to make recommendations regarding adjustments, which should be made to taxable income for business taxpayers so as to remove the distortions arising from inflation. There was some legislative response, which dealt with cost of sales valuation adjustment.

These reports were preceded by earlier government reports on taxation: Kerr (1920), Ferguson (1932), Spooner (1950), Ligertwood (1961). The Kerr Report dealt with wartime expenditure, state/federal rivalry, welfare agencies, churches and social security. The Ferguson Report dealt with simplification, standardisation involved in the tax debate. There was a debate on how much you can spend and this depends on how much you can raise, with different lobby groups entering the picture. Put also into the picture, the Treasury mindset which was distrustful of business.

II TAX REFORM IN THE 1980s

Tax reform was often equated with tax cuts. This period was a mixed one, consisting of both the federal Coalition Government from 1975–83 then the Australian Labor Party Government from 1983–96. One noticeable feature was the escalating growth of income tax legislation. The 1980 edition of the *Australian Income Tax Assessment Act*, was one volume.\(^4\) The 1982 edition of the *Australian Income Tax Assessment Act* was in two volumes, including the regulations, Rating Acts, international agreements and other legislation.

By 1985, this had become three volumes, then by 1989 consisted of four volumes (as Volume 1A, 1B, 2 and 3). Notable was the *Reform of the Australian Tax System*, statement by the then Treasurer on 19 September 1985, announcing momentous changes to the Australian tax system including capital gains tax, fringe benefits tax, controlled foreign corporations legislation, etc.\(^5\)

In July 1985 the Tax Summit was held which tried to set a national agenda on tax reform with many different parties and organisations in attendance.\(^6\) This was preceded by the *Reform of the Australian Tax System: Draft White Paper*.\(^7\)

III TAX REFORM IN THE 1990s

This period was a mixture of the Australian Labor Party Government from 1983–96, then the federal Coalition Government from 1996 onwards.

The Tax Law Improvement Project (TLIP) was an ideal, with initial proposals of replacing the *Income Tax Assessment Act 1936* (ITAA36) with a new *Income Tax Assessment Act 1997* (ITAA97). The ITAA97 was enacted, however the ITAA36 still remains in force then as it does today. TLIP was followed by A New Tax System (ANTS) in 1998, then the Ralph Review of Business Taxation in 1999 (Ralph Review). In July 1999, the GST legislation was passed, with major amendments by the federal houses of parliament. Following this were the introduction of GST rulings and call centres. In 1999 with respect to the Ralph Review, the specific anti-avoidance measures were announced, along with several retrospective measures.

The growth in legislation has not abated, and now the CCH and ATP versions of the income tax legislation are each five volumes, and these volumes are much thicker than the ones of the late 1980s. Having said this, noticeably between 1999–2003 there was a decline in the number of tax bills introduced from around 70 to about 30–40.


Note the following contemporary comments:

Report after report for the commonwealth has earnestly rehearsed Adam Smith’s taxation golden rules of equity, economy and simplicity, and government after government has piled tax on tax, concession on concession, and ruling on ruling to create a 10,000-page monster that no practitioner can master.8

“We’ve got the Taxation Act of 13,000 pages. I would say, if I were the treasurer, I want that reduced by 50 per cent in three years. That’s your KPI [key performance indicator] – do it!” he spits.

“You can do these things if you really put your foot down. Of course, you’d have every vested interest saying you can’t. There’d be lawyers and tax accountants and specialists and the taxation Commissioner all out with their worry beads saying we can’t do it, minister. Well, you can do it. Just make it happen!”9

IV TAX REFORM POST-2000

The move to tax reform has not abated. The new millennium was marked with the introduction of a goods and services tax, reforms to corporate taxation, etc. Fortunately, we had a lot of research on which to base our goods and services tax with overseas models such as those in the United Kingdom, Canada, Europe, and New Zealand.10 By examining the Ralph Review, we can discern the use of overseas materials in the compilation of the discussion papers and final report. One of the objectives of the Ralph Review was to improve competitiveness and efficiency and to provide a secure source of revenue. Other aims were to enhance stability of tax arrangements, to improve simplicity and transparency and to reduce costs of compliance.11

From 2000, the GST started, PSI rules started along with non-commercial losses. There were personal tax cuts, PAYG, BAS and ABNs. The Board of Taxation was established.

During 2001 we had the small business ‘simplified’ tax system, uniform capital allowances, thin capitalisation, debt/equity rules and company tax cuts. In 2002 we had value shifting, consolidations and imputation changes. During 2003, the Inspector-General of Taxation commenced work, financial arrangements were codified, and small


10 Useful local and overseas publications dealing with either GST or VAT, are listed in C Fong, ‘Research Guide to GST 2003’ (2003) 19 Australian Tax Forum 287–326.

tax rate reductions. Still to come are international tax reforms and private company loans.\textsuperscript{12}

Discarded along the way have been:
- Alternative minimum tax
- Business tax charter
- Entity tax – Option 2
- Imputation credits for foreign dividend withholding tax (DWT)
- Expatriate tax improvements
- Business tax charter
- Retrospective proposals
- Discretionary trust proposals
- GST on food
- An integrated tax code\textsuperscript{13}

V SOME DIFFICULTIES IN FINDING OVERSEAS MATERIALS

Sometimes there are difficulties in finding materials on overseas subscription websites. Recently I was asked to find \textit{McNiven v Westmoreland Investments}. During December 2003, I went onto Lexis keying in ‘mcniven v westmoreland investments’ in the UK Cases, Combined Courts Library and could only locate the Carnwath J decision in the Chancery Division, as reported in \textit{The Times} 19 August 1997, (transcript), hearing and judgment date of 24 July 1997. Ironically, I tried the British and Irish Association Legal Information Institute (BAILII) and found the 2001 House of Lords decision at \url{http://www.bailii.org/uk/cases/UKHL/2001/6.html}

This is no different to missing information on local databases. In \textit{Taxation of Australia} was a four-part article, yet the online version via the Taxation Institute of Australia only yielded three of the four parts. Likewise the Australasian Legal Information Institute holds the \textit{University of New South Wales Law Journal} back to 1997. I was disappointed to discover a forum, ‘Legal perspectives on the state of the Australian tax system’ (2000) 23 (2) \textit{University of New South Wales Law Journal}, is not there.

VI THE LINGO PROBLEM!

There are many difficulties in finding overseas materials for tax research purposes. One of the many difficulties is the language barrier. The following was posted on the International Law Librarians discussion list, on 8 December 2003, and is typical of many people’s enquiries:

One of the professors here is looking for cases and/or legislation of EU member countries that recognize, or do not recognize, same-sex unions. I found several in the UK on Lexis, but had trouble with the France databases since they are in French.

\textsuperscript{12} Above n 11.

\textsuperscript{13} Ibid.
If you know of any relevant cases or statutes that are either available in English, or that you can summarize in English for me, please pass along the citations. Thank you for your help.

On the same discussion list, posted 12 December 2003, was the following:

For those interested in English translations of the civil codes of European countries, there is a new English translation of the Greek Civil Code made available by its publisher.

Some of us in our research have found useful materials only to find the material is not in English. There are many translation websites such as http://translator.go.com or http://babelfish.altavista.com/translate.dyn or http://www.FreeTranslation.com however whether they can translate tax technical materials is another thing. Sometimes large firms have translations of various documents but these are not enough as they are often restricted to internal staff or to their clients.

You may have found a reference by doing a web search using a search engine such as Google or Alta Vista. Or you may have seen a reference in a journal, book or conference paper. Sometimes you may be fortunate in having someone with the requisite language skills in your school, department or faculty. Other times, by serendipitous fortune, you may have some students with the appropriate language skills.

Sometimes there are publications that translate the original into English, including, for example, the following:
China Law and Practice
Chinese Law and Government
International Legal Materials
Soviet Law and Government

The loose-leaf service, China Laws for Foreign Business, published by CCH, is one of the notable services that provides an English translation to all relevant Chinese business legislation.

In bilingual Canada, we are often fortunate in being able to see both the French language version alongside the English translation and vice versa.

VII THE USE OF THE INTERNET

There are now many sources to find tax information. How can you tell these sources are genuine and accurate? The major legal and tax publishers have reliable websites. What about the numerous spam emails regarding lowering your mortgage, or tax planning advice? There is no shortage of tax websites. Ones associated with universities are often more authoritative than ones which may be a cover for shonky businesses.
VIII AustLII, BAILII, WorldLII AND ALL THAT JAZZ

The Australasian Legal Information Institute (AustLII) commenced in 1995. In the past few years, AustLII personnel were instrumental in establishing the British and Irish Legal Information Institute (BAILII) and other websites such as the Hong Kong Legal Information Institute (HKLII); the Pacific Legal Information Institute (PacLII); the South African Legal Information Institute (SAFLII) and the World Legal Information Institute (WorldLII). The latter have been useful tools in providing links to many overseas web sites, many in English and many in the country’s native language. One of the advantages of these is the one stop shopping environment. Here you can find a myriad of sources, without having to go to numerous websites.

These sites also allow you to search under subject or country. So you can find numerous world tax sites from one portal.

VIX SUBSCRIPTION DATABASES AND WEBSITES

There are many subscription databases and websites covering overseas tax materials. One of the problems I encounter in teaching legal research is the over reliance on Google search engine to find information. Google cannot search the contents of subscription websites. Likewise, many search engines cannot penetrate other websites. For example, if I was looking for my telephone number, assuming it is publicly listed, then if I put my name into Google, I won’t find it. However, if I put my name in the electronic Australian White Pages http://www.whitepages.com.au I will find it.

Recently, in looking for the High Court of Australia judgment in Commissioner of Taxation v Hart14 on Google, I found references to the High Court of Australia transcript of the case, numerous commentaries on the case but could not find a reference to the High Court of Australia full text of the judgment!

X INTERNATIONAL TAX

International tax was in the past often perceived as the poor cousin to domestic taxation. This situation has changed with various government reports, discussion papers and commentaries on Australia and international tax.

One of the earliest commentaries on Australian international tax in book format was by E F Mannix titled International Transactions and Australian Income Tax: Being a Commentary on Division 13 of the Income Tax Assessment Act 1936, Together with the Text of the Legislation.15


A major statement made by the Hon Paul Keating, as federal Treasurer, was delivered on 12 April 1989, titled *Taxation of Foreign Source Income: An Information Paper* and also formed part of the *Economic statement*, April 1989.

Commentaries, apart from the sections in the various loose-leaf and electronic services by Australian Tax Practice\(^{16}\) and CCH include:

R L Hamilton, R L Deutsch, and J Raneri, *Guidebook to Australian International Taxation*.\(^{17}\)

L Burns, *Controlled Foreign Companies: Taxation of Foreign Source Income*.\(^{18}\)

More recently, the Board of Taxation issued their *International Taxation: A Report to the Treasurer*.\(^{19}\) Volume 1 consisted of The Board of Taxation’s recommendations and Volume 2 consisted of the *Board of Taxation Consultations with the Community – Summary of Submissions*.

On the horizon is Lee Burns’s proposed book, *Australia in International Tax Law*.\(^{20}\)

A number of completed PhDs and SJDs focussed on international tax and or comparative tax law,\(^{21}\) such as:

Author, Title of thesis, Institution, Supervisor/s, date of completion. * indicates SJD

John Azzi, *The Role of CFC Legislation in Protecting Australia's Domestic Income Tax Base*, University of Sydney Faculty of Law, Prof Richard Vann and Lee Burns, 1995.*


\(^{17}\) 7th student ed, St Leonards, 2001. Also see their loose-leaf service, with the same title.

\(^{18}\) L Burns, *Controlled Foreign Companies: Taxation of Foreign Source Income* Melbourne, Longman Professional, 1992


\(^{20}\) Lee Burns, forthcoming *Australia in International Tax Law* Amsterdam, International Bureau for Fiscal Documentation (expected 2006).

Peter Harris, *Corporate/Shareholder Income Taxation and Allocating Taxing Rights Between Countries: A Comparison of Imputation Systems*, Cambridge University Faculty of Law, Prof John Tiley, 1995, IBFD Publications, 1996.

Murray H Hustler, *Tax Haven Use and Control: A Study of Tax Haven Use by Australian Public Companies and the Development of Controlled Foreign Company Legislation in Australia*, University of Sydney [1993?].

Elaine Lawrence, *Framework Investigations for Harmonizing Global Taxation of Internet Commerce*, Deakin University School of Computing and Mathematics of the Faculty of Science and Technology, 2000.


This area of law is in a state of flux due to the recent introduction of the *New International Tax Arrangements Bill 2003* (Cth). This was foreshadowed in the federal budget 2003.

**XI CIVIL LAW SOURCES**

Australia, being a common law jurisdiction, has tended to use common law precedents in the development of its case law. However, because, as the famous saying goes, ‘no man is an island’, Australia must consider developments occurring in various civil

---


23 John Donne, Meditation XVII, (1572-1631), from *Devotions Upon Emergent Occasions*.

‘All mankind is of one author, and is one volume; when one man dies, one chapter is not torn out of the book, but translated into a better language; and every chapter must be so translated ... As therefore the bell that rings to a sermon, calls not upon the preacher only, but upon the congregation to come: so this bell calls us all: but how much more me, who am brought so near the door by this sickness. ... No man is an island, entire of itself ... any man's death diminishes me, because I am involved in mankind; and therefore never send to know for whom the bell tolls; it tolls for thee.’

One of the legal journal indexes relevant to finding civil law taxation information is the *Index to Foreign Legal Periodicals*. This has been going since 1964 and is available electronically. Fortunately it is in English, however, unfortunately some of the articles it indexes are not in English.

**XII NETWORKING CONTACTS**

Australian academics and the tax profession were for many years insular in their approach to networks. With the advent of cheaper airfares, this has meant many tax academics have had opportunities to spend study leave abroad or to attend overseas conferences. Overseas academics are also finding Australia an attractive place to spend time to either attend a conference, or to do research. There appear to be a number of Australian tax academics who both present at and attend the Tax Research Network Conference, held annually in the UK.

Sometimes, there are advertisements about professional conferences in, for example, Aspen, Colorado or the Greek islands. I recall a tax partner in a major law firm once revealed the Inland Revenue Service, in the United States, took a dim view of a professional conference held aboard a cruise ship, where it held that the prime purpose of the time aboard was not professional. Another time, I sat in on some sessions of the International Bar Association when it was last held in Sydney. I noticed some officious gentlemen who I later discovered were from the US Inland Revenue Service, ensuring US delegates were actually attending conference sessions, and not just admiring the sights of Sydney.

In the past, Atax has organised conferences whereby German delegates visited Sydney and Canberra then later Australian delegates visited Potsdam, Germany. During 2003, the Fourth Annual Global Conference on Environmental Taxation: Experience and Potential, and the International Fiscal Association 57th Congress were both held in Sydney. In early 2004, the World Tax Conference was also held in Sydney.

---


25 Note the biannual Tax Administration Conferences, which have been organised by Atax, University of New South Wales. The Environmental Taxation Conference, was held in May 2003. The International Fiscal Association Congress 2003 was held in Sydney, during August–September and the 4th World Tax Conference, 25–27 February 2004.

26 The Australian Taxation Studies Program (Atax) has an annual fellowship awarded to visitors from overseas. Likewise San Jose University has an annual fellowship awarded to visitors from overseas as well.

There are numerous email discussion lists one could join and contribute to. I am a member of both a local Australian and New Zealand law librarians’ discussion list and an international law librarians’ discussion list. On the 23 December 2003, I posted the following query:

One of my colleagues is after the English translation of the following French tax case, Conseil d’Etat, Case SA Schneider Electric, which was decided I think in early 2001 and mid-2002. It dealt with controlled foreign corporations and double taxation agreements.

There is a series, *International Tax Reports*, which I do not have access to, which may have reprinted the case. I have found numerous commentaries on the case.

Just prior to Christmas 2003, I received a reply from a law librarian who generously provided an unofficial translation of the case.  

During an ATTA conference, one of the speakers discussed taxation of foreign source income and, during the session, one of the delegates informed the speaker of a US source the speaker did not know about.

**XIII LOCAL AND OVERSEAS COURSES**

There is a myriad of courses Australians can attend either locally or overseas regarding comparative tax law and/or international tax law. Here is a sample of courses offered. This is by no means complete.

_A Australian_

Atax, the University of New South Wales Master of International Tax, from 2005. Prior to this, there are many international tax subjects available via the Master of Taxation.

[http://www.atax.edu.au](http://www.atax.edu.au)

University of Melbourne, Faculty of Law, Graduate Diploma in International Tax; Master of International Tax


University of Sydney, Faculty of Law, Master of Taxation.

---

28 The original French version of the case can be found at [http://www.conseil-etat.fr/ce/jurispd/index_ac_ld0215.shtml](http://www.conseil-etat.fr/ce/jurispd/index_ac_ld0215.shtml)

B Overseas

Boston University Graduate Tax Program  
http://www.bu.edu/bulletins/gtax/item06.html

Harvard University International Tax Program  
http://www.law.harvard.edu/programs/itp/core.html

International Bureau of Fiscal Documentation.

International Tax Center, Leiden, LLM Program in International Taxation  
http://www.itc-leiden.nl/center_courses.htm

New York University School of Law International Tax Program for Foreign Students  
http://www.law.nyu.edu/programs/tax/acprograms/intl

Vienna University of Economics and Business Administration Postgraduate International Tax Law  
http://www.international-tax-law.at/welcome.shtml

See also:  
Comparative & foreign law guides  
http://www.llrx.com/comparative_and_foreign_law.html
International tax sites  
http://www.pinkernell.de/global.htm
International Tax Law on the Web  
http://www.lemaitre.de/english/index2.html
International Tax Resources  
http://www.taxworld.org/OtherSites/International/international.htm

United States Inland Revenue Service Department of the Treasury  
Income Tax Treaties  

XIV EXAMINING THE CURRENT JOURNALS

Taking a sample of current journals, I decided to look at what foreign material was being cited in the current journals received by the Atax Library.


(2003) 13 Revenue Law Journal. This issue cited overseas material mainly from the UK, US, Canada and the OECD.


From the above sample, it appears overseas materials tend to be cited and referred to in the tax academic journals rather than the practitioner oriented ones. Various OECD reports and drafts have cited many Australian provisions and cases such as the *Acts Interpretation Act 1901* (Cth) and *Thiel v Federal Commissioner of Taxation*.30

**XV CONCLUSION**

This essay attempts to show the myriad of sources available to the researcher interested in overseas materials, which have been used in both Australian tax reform and in tax research. The generation prior to World War II concentrated on developments in the United Kingdom, whereas the post-war generation began to be open to developments in many countries.

Developments in the United States, Europe and elsewhere are likely to be places where tax reform will yield many useful ideas for consideration in our country. The challenge of finding these materials has been made much easier with the advent of the Internet, and the need to be constantly aware of recent developments.

---

FURTHER READING


S Dorsett, and L Godden, Guide to Overseas Precedents of Relevance to Native Title, Canberra, Native Title Research Unit, Australian Institute of Aboriginal and Torres Strait Islander Studies, 1998.


M Roznovschi, Guide to European Legal Databases, Update 5 http://www.llrx.com/features/europenew.htm


APPENDIX A

A List of Some Overseas Tax Texts, Loose-Leaf Services and Electronic Services

Canada


S Hanson, Canada Tax Manual, Scarborough, Ont, Carswell, 1990. (Loose-Leaf)


France


Germany


Japan


International by arrangement with Zaikei Shôhô Sha, Tokyo, c1992


New Zealand


New Zealand Master Tax Guide, CCH (annual)


United Kingdom


United States

R E Andersen, Foreign Tax Credits, RIA.


D K Dolan, US Taxation of International Mergers, RIA.


International Tax Transactions, West Group (Loose-leaf).


M M Levey, US Taxation of Foreign-Controlled Businesses, RIA.


Multi country

In addition to the master tax guides mentioned above, there are also master tax guides for Hong Kong, Singapore, China etc.


Foreign Tax Law, Ormond Beach, Florida http://www.foreignlaw.com Full consolidated legal text of over 100 countries translated into English.

P A Harris, Corporate/Shareholder Income Taxation and Allocating Taxing Rights Between Countries: A Comparison of Imputation Systems, Amsterdam, IBFD Publications BV, 1996.


APPENDIX B

A List of Overseas Tax Journals Available Electronically in Full Text

ABI Inform (Proquest)
There is some duplication with Accounting & Tax (Proquest)

AICPA Tax Division Newsletter
Assessment Journal
Australian Tax Review (1/3/91–1/12/96)
Computer Law and Tax Report
Consolidated Returns Tax Report (1/1/92–1/6/92)
CPA Client Tax Letter
Ernst & Young Washington Tax Reporter (1/11/92–1/11/94)
Executive Briefing/Coopers & Lybrand (1 Dec 1991–1 Dec 1992)
Fiscal Notes /the Comptroller of Public Accounts
Fiscal Studies
Internal Revenue Bulletin
International Tax Digest (1/1/92–1/10/97)
International Tax Journal
International Tax Report (1/9/91–1/11/97)
International Tax Review
Journal of Property Tax Management (Spring 1998–Spring 2001)
Journal of State Taxation
National Tax Journal
Practical Tax Lawyer
Property Tax Journal (1/6/92–1/12/93)
Standard Federal Tax Reports: Taxes on Parade
State Tax Review
Tax Adviser
Tax Executive
Tax Foundation's Tax Features
Tax Management Compensation Planning Journal
Tax Management Estates, Gifts, and Trusts Journal
Tax Management Financial Planning Journal
Tax Management International Journal
Tax Management Memorandum
Tax Management Real Estate Journal
Taxes
Taxline
World Tax Report (1/9/97–1/7/98)

Most of these relate to US taxation. The following are available via the different libraries. If uncertain type in journal by searching Find a Source.

**Tax journals selected from the various academic law reviews:**
- Akron Tax Journal
- American Law Review
- New York University Tax Review
- NYU Annual Institute on Federal Taxation
- Quinnipiac Probate Law Review
- Tax Law Review
- University of Florida Tax Review
- Virginia Tax Review

**American Bar Association**
- Practical Tax Lawyer
- Tax Lawyer

**Aspen Publishers**
- Journal of Property Tax Management
- Journal of State Taxation
BNA (Bureau of National Affairs)

BNA Daily Tax Report
BNA Daily Tax News and Development Update
BNA Tax Management Compensation Planning Journal
BNA Tax Management Estates, Gifts and Trust Journal
BNA Tax Management Financial Planning Journal
BNA Tax Management International Journal
BNA Tax Memorandum
BNA Tax Management Multistate Tax Report
BNA Tax Management Real Estate Journal
BNA Tax Management Transfer Pricing Report
BNA Tax Management Weekly Report
BNA Tax Management Weekly State Tax Report

Tax Analysts:

E-Commerce Tax eReport
Estate Tax eReport
Estate Tax Report
Exempt Organization Tax Review Magazine
Insurance Tax Review Magazine
Letter Ruling Review Magazine
State Tax Notes Magazine
State Tax Today
Tax Notes International
Tax Notes Today
Tax Notes Weekly
Tax Practice and Controversies
Worldwide Tax Daily

Miscellaneous:

Canadian Current Tax
Journal of Property Tax Management
Journal of Taxation of Financial Institutions (Delta Hedge Publications)
Journal of Taxation of Investments (Delta Hedge Publications)
Practical Tax Strategies
Tax Adviser

Accounting & Tax (Proquest)

Although this database lists these as having full text, some of them may not have much full text, for example, Canadian Tax Journal.

Canadian Tax Journal
Corporate Business Taxation Monthly
Corporate Taxation
Internet Tax Advisor
Journal of New York Taxation
Journal of Property Valuation and Taxation
Journal of Taxation of Financial Institutions
Journal of Taxation of S Corporations
Taxation for Exempts
Taxation for Lawyers
Taxline
United States. Internal Revenue Bulletin

LegalTrac
National Tax Journal
Tax Adviser
Tax Executive
ScienceDirect
*Journal of International Accounting, Auditing & Taxation*

Westlaw
*Akron Tax Journal*
*American Journal of Tax Policy*
*Australian Tax Review*
*BNA's International Tax Monitor*
*Federal Bar Association Section of Taxation Reports*
*Florida Tax Review*
*Houston Business and Tax Law Journal*
*International Tax Journal*
*International Tax Review*
*Journal of Corporate Taxation*
*Journal of International Taxation*
*Journal of Multistate Taxation*
*Journal of Partnership Taxation*
*Journal of Real Estate Taxation*
*Journal of Taxation*
*Journal of Taxation of Employee Benefits*
*Journal of Taxation of Exempt Organizations*
*Practical Tax Lawyer*
*Practical Tax Strategies*
*Tax Law Review*
*Tax Lawyer*
*Tax Management Compensation Planning Journal*
*Tax Management Estates, Gifts, and Trusts Journal*
*Tax Management Financial Planning Journal*
*Tax Management International Journal*
*Tax Management Memorandum*
*Tax Management Real Estate Journal*
*Tax Management Transfer Pricing Report*
*Tax Management Weekly Report*
*Tax Management’s Weekly State Tax Report*
*Taxation for Accountants*
*Virginia Tax Review*

Acknowledgement: To Victor Barajas, internee from Mexico City, with Atax during early 2004 for making some suggestions.