FOREWORD

The papers included in this edition of the Journal of the Australasian Tax Teachers Association (JATTA) were presented at the 28th Annual Conference of the Australasian Tax Teachers Association (ATTA). The ATTA conference was held from 20 to 22 January 2016 and hosted by the School of Taxation & Business Law, UNSW Business School.

The theme of the conference was ‘Tax and Time Travel: Looking Backwards and Looking Forwards’. Many of the papers at the conference and in JATTA 2016 focused on this theme, but some also dealt with other important issues relating to tax policy, tax design and tax administration. We hope that the papers published here will make a significant contribution to the literature on the diverse range of topics they deal with.

Plenary presentations and dinner speeches at the ATTA conference were given by Professor Diane Ring, Boston College Law School; Greg Smith, Chairman of the Commonwealth Grants Commission; Jan Farrell, former Deputy Commissioner of the Australian Taxation Office (ATO); Andrew Mills, Second Commissioner of the ATO; The Honourable Justice William Young KNZM, Judge of the Supreme Court of New Zealand; Ross Gittins, Economics Editor of The Sydney Morning Herald; and the Patron of ATTA, Professor Gordon Cooper.

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