TABL5580

Current Research Problems in Taxation

Course Outline
Semester 1, 2016

Part A: Course-Specific Information
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PART A: COURSE-SPECIFIC INFORMATION

1 ABOUT THE LECTURER

Neil Warren
BCom Hon(Econ), PhD UNSW

Neil Warren is a Professor of Taxation and former Head of School at Atax. Prior to joining Atax in February 1998, he was Associate Director of the Centre for Applied Economic Research, UNSW and a Senior Lecturer in the School of Economics, Faculty of Commerce and Economics, UNSW. Prior to that he worked at the Institute for Fiscal Studies in London.

Neil's training is as an economist and his research interests lie in the area of public sector economics with a special focus on taxation policy and distributional issues. His research interests are broad and take in the specific areas of tax and welfare reform issues, tax incidence and fiscal federalism.

He has authored or co-authored many articles on taxation issues in academic journals and conference volumes, as well as having published a number of books, government reports and many discussion and conference papers.

As a consultant, he has been involved in the preparation of numerous reports for political parties, government departments, welfare and industry groups as well as being an expert witness in a number of tax related Court cases.

In 1985 he was seconded EPAC in the lead up to the 1985 National Tax Summit. Between 1989 and 1992, he was involved in the preparation of Fightback Mark I (November 1991) and Mark II (December 1992). In the 1990s, he held team leader roles in two AusAID projects, one in Vanuatu (1994) and the other in Tonga (1999–2001). In the lead up to the introduction of the GST in 2000, he was joint author of two reports commissioned by the Senate Select Committee on the New Tax System. In 2002 he prepared a report the NSW Government into NSW workers compensation and payroll tax compliance and in 2006, wrote a report on benchmarking intergovernmental financial arrangements in Australia. In 2007–08, he was appointed an Independent Regulatory and Pricing Tribunal (IPART) Commissioner in a public inquiry into a NSW Review of State Taxation which released its Final Report in 2008. Between 2006 and 2009, he was also Head of the Australian School of Taxation at the University of New South Wales.

For more details see https://www.business.unsw.edu.au/our-people/neilwarren.
2 LETTER OF INTRODUCTION

Welcome to the course. TABL5580 Current Research Problems in Taxation is not like other courses you may have studied with the School of Taxation and Business Law (Atax) as it is essentially research-based and stand-alone. You will need to identify a research topic very early in the Semester, and submit your proposal to me by Monday, 21 March, 2016. I will then allocate you to a colleague who will be responsible for the supervision of your research. You will be required to submit a research plan by Monday, 11 April, 2016 and a research paper of 10 000–15 000 words by Monday, 30 May, 2016, and so it is vital that you work steadily throughout the Semester and do not leave it until the last moment.

Feel free to contact me at any stage in the Semester, but particularly at the outset if you wish to discuss your research proposal.

Good luck with your research.

Neil Warren

2.1 Staff Contact Details

Lecturer-in-charge: Professor Neil Warren
Phone No: +61 (2) 9385 9542
Email: n.warren@unsw.edu.au

Consultation Times – by appointment

3 COURSE DETAILS

3.1 Units of Credit
The course is worth 6 units of credit.

3.2 Suggested Study Commitment
You should plan to spend an average of 10–12 hours per week on this course to perform well.

3.3 Summary of Course
This course is designed primarily to give students the opportunity to explore the full depth of the research literature in a significant and challenging area of tax research.

3.4 Course Presentation
This course is different from the other courses that you will do as part of the Master of Taxation degree program. It is a research based course, and as such, study materials are not provided as part of the course. Also, there are no audio conferences. You are expected to work on your own with minimal support from your research supervisor (see below).

3.5 Research supervision
Once you have submitted your research proposal to the Course Coordinator, a research supervisor will be allocated to you. This person will have particular expertise in the area of
your proposed research project, and can be used as a sounding board for ideas and for other guidance that you may require.

4 TEXTBOOKS AND REFERENCES

4.1 Prescribed Textbook/s

Considering the individualised nature of this course, there are no specific texts or references prescribed for all students. Your research supervisor will be able to recommend references relevant to your research topic, and your own legal research skills will be vital in developing your own research paper. A guide to taxation research is provided later in this Outline.

4.2 Citation and Style Guide

In presenting written work for assessment in this course you must use an appropriate and consistent style for referencing and citation. The following is a selection of acceptable citation and style guides, which you may use as the basis for your written work. You must purchase or have access to one of the following publications.

Australian guide to legal citation (Melbourne University Law Review Association & Melbourne Journal of International Law, 3rd ed, 2010). Available from http://law.unimelb.edu.au/mulr/aglc (This is free to download and is the citation style guide used by the majority of Australian legal journals.)


Note that in disciplines other than law (ie, Accounting, Economics and Computing) the literature in these courses has, for the most part, been written in the Harvard style and in these courses you may prefer to use the Harvard style of referencing. Guides to using the Harvard style can be accessed at the following websites:

https://student.unsw.edu.au/referencing

In this course, it is acceptable to use either one of the prescribed legal styles, or the Harvard style. However, whatever style you adopt must be used consistently and correctly—you must not mix one style with another.

5 SUPPORTING YOUR LEARNING

5.1 Tax Flexible Delivery Student Guide

The Tax Flexible Delivery Student Guide is a vital source of information for students studying tax flexible learning courses. It provides information about your enrolment, the School of Taxation and Business Law and details on webinars and audio conferences. You can access the 2016 Guide from your Moodle course website(s).
6 ASSESSMENT

Your research plan and final research paper must be submitted electronically through Moodle. Note, however, that your initial research proposal and synopsis should not be submitted through Moodle (see ‘Choosing a topic’ below). Please refer to Appendix A for guidelines on assignment preparation and rules for electronic submission of assignments (as well as information on deadlines and penalties for late submission).

Assessment for Masters students undertaking this course will be on the basis of:
(a) Research Plan (incl. detailed synopsis and reading list) 10%  
(b) Final submission of research paper 90%

In order to pass this course, a student enrolled at Masters level must obtain 50 per cent or more of the total marks available in the course.

Assignments
Assignment submission dates
There are 2 assignments:

Assignment 1 (Research Plan)
Submission date: Monday, 11 April 2016  
Weighting: 10%  
Word limit: 2–3 pages

Assignment 2 (Research Paper)
Submission date: Monday, 30 May 2016  
Weighting: 90%  
Word limit: 10 000–15 000 words

Research paper guidelines
You are required to submit two pieces of written work for assessment in this course. Both must be submitted electronically through Moodle.

1. Firstly, you must submit by Monday, 11 April 2016, a Research Plan for your approved topic (see ‘Choosing a topic’ below), which is structured along guidelines provided below.

2. The completed research paper of 10 000–15 000 words must be submitted to the School of Taxation and Business Law by Monday, 30 May 2016.

The following guidelines have been developed to assist you to plan and complete your paper.

1. Choosing a Topic

You should submit a one page synopsis of the proposed topic to the Course Coordinator, Neil Warren, by email to n.warren@unsw.edu.au as soon as possible at the start of the Semester, but no later than Monday, 21 March 2016. The Course Coordinator will then allocate you a research supervisor who will discuss the topic with you and/or agree your topic.
You may find that you are able to draw upon your work experience and this should enhance the quality of the research paper. However, you should remember your obligation to disclose fully any reliance on earlier work (both your own and that of others).

2. **Submit a Research Plan**

On **Monday, 11 April 2016** you must submit via Moodle, the following information:

(a) a research plan (which should be 2–3 pages in length and will consist of a draft table of contents and some brief scoping of the main sections in the report)

(b) a detailed synopsis, and

(c) a proposed reading list.

The Research Plan will be marked and returned to you and will be worth 10% of the final mark in this course.

3. **Planning the research**

Be aware that the Semester is very short and that there is no flexibility in the date for submission. Once you have chosen the topic you should be in a position to identify the key issues that you will wish to focus upon in your paper. Be modest and circumscribed in the goals you set yourself. It is better to make good progress on narrow fronts than to produce vast and vague conjecture on a broad range of fronts. Remember that we are looking for the ability to filter complex material in an original and analytical manner.

You will need to conduct a literature search at an early stage of the Semester in order to identify the materials available to you. Having identified and reviewed the material you will be able to consolidate the issues, and you may find it useful at that stage to prepare a draft working paper which clearly states those issues and summarises the approaches taken to the problem so far. This can then be the springboard for your own research. Draft working papers (which are not for submission) should only be about four pages long. You may find it useful to circulate these to colleagues or fellow students in order to generate comment and feedback.

4. **Presentation**

You will probably find the writing of the final paper to be the easiest part of the process. The research paper should be organised, well-structured and make use of plenty of spacing and headings. They should be typed or word processed in accordance with the guidelines provided in Appendix A of the Course Outline. The number of words should be clearly stated on the Research Paper cover sheet. All quotations should be fully referenced, and acknowledgment must be made of any work or material that is not your own. Beware of ‘overdoing’ quotes—they should be used sparingly and only where their inclusion adds value to the exposition.

Each paper should commence with a short (less than one page) abstract, include a page of contents and conclude with a full bibliography. The word limit will not include the bibliography. It is to be hoped that some of the better research papers will be publishable without too much more work. It may well be that another outcome will be the stimulation of further work in the area by the specialist cells of the Tax Office and the professional bodies, using your work as the basis for such developments.
7 ASSESSMENT CRITERIA

The research paper (including research plan) will contribute 100 per cent of the overall assessment mark for Masters students in this course. They will be assessed according to the following assessment criteria:

- clarity and strength of analysis—this will include evidence of your understanding of the issues involved in the topic, and your ability to use that understanding in an applied manner
- ability to cut through the undergrowth and penetrate to key issues
- effective organisation and communication of material (including economy of presentation—i.e., a minimum of waffle)
- clarity of communication—this includes sentences in clear and, where possible, plain English; it also includes correct grammar, spelling and punctuation
- critical approach to material presented and evidence of original and independent thought
- quality of judgment and balance in filtering the complex material you are dealing with
- knowledge of the subject area and an ability to locate your chosen area of research within an appropriate context—in certain circumstances international comparisons may be appropriate
- quality of research and bibliography.
- correct referencing and bibliographic style in accordance with a recognised and appropriate citation and style guide.

If you have any queries on the above, contact Neil Warren, by email to: n.warren@unsw.edu.au

8 A GUIDE TO TAXATION RESEARCH

Students undertaking postgraduate studies in taxation will usually be familiar with local publications dealing with taxation such as textbooks, looseleaf services, journals, seminar papers. However, students may or may not be familiar with many unpublished papers, or overseas publications which may be useful in enhancing your research.

Where to start

Once your topic of study has been approved, what next? You will most likely concentrate on postgraduate taxation studies adopting an accounting, economics or legal perspective. You may integrate some of these perspectives. With this in mind this guide is divided into:

- Accounting
- Economics
- Legal

Some researchers often pursue research by following footnotes from either a book or a journal article or seminar paper. Is this good enough? What if the original writer missed some important learned article or case or section of legislation?

A good place to start is the Library catalogue. If unsure of a particular title, use the options of either Course or Keywords. Using the Course option assumes you know the course headings used by a particular library. Often the Keyword option is better as words used in the title or
contents will be indexed. Australian library catalogues may be found by using the Australian Libraries Gateway http://www.nla.gov.au/libraries

Another useful place to start is the Australian National Bibliography which listed most books and journals published in Australia. This ceased at the end of 1996 and to find out the same information you can search the National Library of Australia catalogue http://catalogue.nla.gov.au

If a title is missing from the shelves, there is often a good chance, recent publications in particular, are sometimes available electronically via the Internet and elsewhere eg cases, legislation, government reports. Some full text journals are available on the Internet, however many are not indexed in journal indexes. The UNSW Online library resources such as online databases, e-books and e-journals are available 24 hours a day via the Library Homepage (http://www.library.unsw.edu.au/).

8.1 Accounting

Accounting journal indexes

The ones useful for tax research and available in hard copy and electronically include:

- **ABI/Inform**—Some articles are in full text. Primarily overseas materials.
- **Accounting & Tax Index**—Primarily US focus and available as CD ROM as Accounting & Tax Database and online as Accounting & Tax Online.
- **APAIS**—**Australian Public Affairs Information Service**. Compiled by the National Library of Australia and indexes and abstracts local and overseas articles received by the library.
- **Australian Accounting and Taxation Database**
- **Australian Business Index (ABIX)**—This indexes business articles from newspapers and magazines.
- **Business Periodicals Index (BPI)**
- **Financial Journals Index (UK)**
- **International Taxation Issues Database (INTAX)**
- **PAIS (Public Affairs Information Services)**—Focuses primarily on US materials.
- **Social Sciences Index**—Focuses primarily on US materials.
- **Taxabs**—**Australian Taxation Abstracts** is an Australian index of Australian taxation materials.
- **Taxindex 1989–1995**—Was a useful index produced by Enterprise Information Management but has not been updated since the end of 1995.
- **Taxtrace** is an Australian index produced by the Taxation Institute of Australia (TIA). This is available via the Internet and indexes all journals, Taxation in Australia, and seminar/conference papers relevant to taxation received by the TIA. This is available to TIA members only. Student TIA members can use Taxtrace, but not the actual TIA Library. For details concerning TIA student membership, contact the TIA on (02) 9232 3422.
8.2 Economics

Economics journal indexes

- The ones useful for tax research and available in hard copy and electronically include:
  - ABI/Inform—Some articles are in full text. Primarily overseas materials.
  - APAIS—Australian Public Affairs Information Service. Compiled by the National Library of Australia and indexes and abstracts local and overseas articles received by the library.
  - Australian Accounting and Taxation Database
  - Australian Business Index (ABIX)—This indexes business articles from newspapers and magazines.
  - Bibliography of Asian Studies
  - Business Periodicals Index (BPI).
  - EconLit
  - Financial Journals Index (UK)
  - Index to International Economics, Development and Finance
  - International Taxation Issues Database (INTAX)
  - PAIS (Public Affairs Information Services)—Focuses primarily on US materials.
  - Social Sciences Index—Focuses primarily on US materials
  - Taxabs—Australian Taxation Abstracts is an Australian index of Australian taxation materials.
  - Taxtrace—An Australian index produced by the Taxation Institute of Australia (TIA). This is available via the Internet and indexes all journals, Taxation in Australia, and seminar/conference papers relevant to taxation received by the TIA. This is available to TIA members only. Student TIA members can use Taxtrace, but not the actual TIA Library. For details concerning TIA student membership, contact the TIA on (02) 9232 3422.
  - The federal Treasury publishes Treasury Research Papers on various topics and a list of these may be found at: http://www.treasury.gov.au/PublicationsAndMedia/Publications

8.3 Legal

Legal Journal indexes

- The ones useful for tax research and available in hard copy and electronically include:
  - AGIS—Attorney-General’s Information Service. Compiled within the federal Attorney-General’s Department Lionel Murphy Library and indexes and abstracts local and overseas journal articles received in the Library.
  - APAIS—Australian Public Affairs Information Service. Compiled by the National Library of Australia and indexes and abstracts local and overseas articles received by the library.
  - Australian Taxation Law Library (through AustLii)—Part of the Australasian Legal Information Institute (AustLii), and developed in conjunction with the Australian Taxation Office. This Library provides a ‘one-stop shop’ to search all tax-related resources on AustLii, at: http://www.austlii.edu.au/au/special/tax/.
  - Current Law Index/LegalTrac—is a US publication which focuses primarily on US legal journals and includes Australian, New Zealand, English, Canadian and other jurisdictions.
• **Index to Foreign Legal Periodicals**—Is a US publication which focuses on the non-common law countries such as Europe, Africa, Asia and South America.

• **Law Journals Index**—A UK index focussing primarily on UK published material.

• **Taxabs**—*Australian Taxation Abstracts* is an Australian index of Australian taxation materials.

• **Taxtrace**—Is an Australian index produced by the Taxation Institute of Australia (TIA). This is available via the Internet and indexes all journals, Taxation in Australia, and seminar/conference papers relevant to taxation received by the TIA. This is available to TIA members only. Student TIA members can use Taxtrace, but not the actual TIA Library. For details concerning TIA student membership, contact the TIA on (02) 9232 3422.

### 8.4 Unusual sources

Some of these sources would be regarded as off the beaten track. Included are some sites on the Internet and elsewhere.

Australia’s Department of the Parliamentary Library publishes a number of papers, some of which relate to tax (see [http://www.aph.gov.au/library/](http://www.aph.gov.au/library/)). However, the best way to locate such a document is to use the site’s Search facility at: [http://parlinfo.aph.gov.au/parlInfo/search/search.w3p;adv=yes](http://parlinfo.aph.gov.au/parlInfo/search/search.w3p;adv=yes)

Theses may be accessed by searching the various sites available on the Internet. For example:

• **Australian Digital Theses (ADT)** project plans to create a database of digital versions of theses submitted to seven Australian universities. Still in its infancy, see [http://adt.caul.edu.au/](http://adt.caul.edu.au/)


By searching various library catalogues, key in under keywords: tax* and thesis. One problem is that you will get irrelevant hits such as taxonomy etc.

### Electronic resources

There are many potential electronic resources available for postgraduate tax students. These vary from subscription services to free Internet sites. Noted here is only a selection of available information.

#### Subscription services

• **Australian Tax Practice CD ROMs** and online services via the Internet

• **CCH CD ROMs** and CCH Interactive Services Internet site

• **LEXIS-NEXIS** is the largest legal database in the world and there is a Taxation Library, however most of the material there relates to the US.

• **Butterworths** Online contains Australian primary and secondary materials.
Free Internet services

The Australasian Legal Information Institute (AustLII) http://www.austlii.edu.au contains Australian primary and secondary materials. For recent cases click on ‘Recent Cases’ for the court/tribunal judgments you are interested in.

Library catalogues are a good source of finding out about unpublished theses which may have been deposited in libraries. Another place to look is the National Library of Australia http://www.nla.gov.au.

Another useful site is the International Bureau of Fiscal Documentation (IBFD) Taxation Research Platform. To access this, log into the UNSW Library (from the ‘myLibrary’ tab at http://www.library.unsw.edu.au/) then access the IBFD platform at: http://www.ibfd.org/

Further reading

Note also the various legal research guides listed in the course materials.

- Demarest, RR Accounting: information sources, Detroit, Gale Research Co, 1970.
- Sources of Australian economic information, Melbourne, Infoquest Business Publications, 1983.