CONTENTS

146  Editorial Announcement

147  Obituary – The Honorable Justice D. Graham Hill
     Patrick Gallagher

151  Commodity Tax Reforms In A Many Consumers Economy: A Viable Decision-Making Procedure
     Fabrizio Bulckae and Marco Stampini

170  Trans-Tasman Tax Reform: The Real Story
     David G. Dunbar

206  The Determinants of Malaysian Land Taxpayers’ Compliance Attitudes
     Nor Aziah Abdul Manaf, John Hasseldine and Ron Hodges

222  The Attitudes of Tertiary Students on Tax Evasion and the Penalties for tax Evasion – A Pilot Study and Demographic Analysis
     Ken Devos

274  Taxing Non-Fixed Trusts
     Elaine Abery

288  Record Keeping Practices and Tax Compliance of SMEs
     Chris Evans, Shirley Carlon and Darren Massey

335  Book Review – Global Challenges in Tax Administration
     Dale Pinto
Editorial Announcement

Binh Tran-Nam
Michael Walpole

We note with profound sadness the untimely passing of Justice Graham Hill (1938–2005) on 24 August 2005. An outstanding student (First Class Honours and University Medal from University of Sydney), barrister, academic, and Judge of the Federal Court of Australia, Justice Graham Hill was widely regarded as one of the foremost tax scholars in Australasia. He was a member of the eJournal of Tax Research’s Editorial Board and officially launched the eJournal on 10 September 2003.