

# **ATTA NEWS 2002**

**March – December 2002**

Following the ATTA AGM in Auckland, January 2002, I agreed to edit *ATTA News*. This email news will aim to inform members of interesting developments about members and other news.

### **Recent appointments**

ATAX recently appointed two senior lecturers and one lecturer.

**Gordon Mackenzie's** details are at <http://www.atax.unsw.edu.au/staff/mackenzie.htm>

**Garry Payne's** details are at <http://www.atax.unsw.edu.au/staff/payne.htm> and

**Nolan Sharkey's** details are at <http://www.atax.unsw.edu.au/staff/sharkey.htm>

The University of Sydney Faculty of Law has appointed a Chair in Taxation Law plus an Associate Professor in Taxation and a Lecturer in taxation.

**Graeme Cooper**, presently the Professor of Taxation Law at the University of Melbourne, returns to Sydney to take up the Chair in Taxation around mid 2002. His present profile may be found at <http://www.law.unimelb.edu.au/db/profile/academic.asp?username=Graeme%20Cooper>

**Lee Burns**, presently a senior lecturer will be promoted as the Sesqui Associate Professor.

**Rebecca Millar** was appointed Lecturer and commenced during February. Rebecca has practised in the field of taxation at Ernst and Young for 10 years, becoming Senior Manager at that firm.

### **Recent promotions**

**Dale Pinto** has been promoted to Associate Professor, Curtin University of Technology.

### **Recent departures**

**Stevern Abadee** resigned from his lectureship at ATAX and is happily living a retired life. Also **Wouter Scholtz** formerly senior lecturer at ATAX, resigned and is practising tax in Cape Town, South Africa.

### **Other News**

Associate Professor **Cynthia Coleman** will take over the reins, as Editor, Australia Tax Forum, from about mid 2002. Tax policy articles, in particular, are most welcome to be submitted for publication. Contact details: phone: +61 2 9351 2071 fax: +61 2 9351 6638 email: [c.coleman@econ.usyd.edu.au](mailto:c.coleman@econ.usyd.edu.au)

### **ATTA 2003**

As discussed at the ATTA AGM, Wollongong will host the next ATTA conference, likely to be either late January or early February 2003. **Natalie Stoianoff** will be the conference convenor. Contact details Phone (02)4221 4050 Fax (02)4221 3188

Email: [natalie\\_stoianoff@uow.edu.au](mailto:natalie_stoianoff@uow.edu.au)

### **Abe Greenbaum remembered**

Just over a year after Abe Greenbaum passed away, a consecration ceremony was held at his grave site with the newly installed tombstone in place. One of Abe's last publications *Understanding Taxation Law - An Interactive Approach* by Gilders, F; Taylor, J; Richardson, G; Greenbaum, A & Walpole, M is due out shortly, from Butterworths.

### **Call for papers**

The following call for papers may be of interest.

Dr Lynne Oats Sheffield Hallam University Tax Research Network website: <http://www.tm.org.uk>

Call for Papers: Research into Economic Crime

Criminology traditionally concerns crimes against property and the person, deviant behaviour, and the treatment of offenders. The main fields of research are criminal law, psychiatry, psychology and sociology. However, recent developments in business crimes, such as environmental crimes, tax evasion, crime in connection with the new information technologies require contributions from other sciences. Obvious disciplines are Business Administration, Economics and Information Technology. Moreover, the globalisation of business and related crimes reduces the power to control and to tax by the National State. Indeed, the movement of people and capital in combination with new crimes in the global business community may, in the end, threaten the modern, tax based, Welfare State. Research into ethics, law, history and political science, for example, should also have important contributions to make.

Linköping University has, for these reasons, decided to establish a centre for research, education and networking into economic crime. An international conference is planned for August 25-27, 2002. The purpose is to bring together leading researchers who are being asked to survey the research in their areas. Papers on current research into economic crime from all scientific disciplines are welcome as well.

Papers submitted should be sent by email to the working group before the 31 of May 2002.

The working group consists of: Chair, Professor Göran Skogh, Economics, Dept. of Management and Economics, [gorsk@eki.liu.se](mailto:gorsk@eki.liu.se), Consulting Professor Leif Appelgren, Dept. of Computer and Information Science, [leiap@ida.liu.se](mailto:leiap@ida.liu.se), Professor Hans Sjögren, Economic History, Dept. of Management and Economics, [hansj@eki.liu.se](mailto:hansj@eki.liu.se)

### **I have a dream**

Having perused the Institute of Chartered Accountants in England & Wales, Faculty of Taxation publication *Tax Research Network - Research Directory*, which was published in January 2002, I thought the ATTA Directory of Members which is online at <http://www.orange.usyd.edu.au/atta> could be enlarged to include similar information such as: Contact address; Teaching subjects (Tax); Teaching subjects (other); Research interests; Research projects; Further details; Publications.

We could go one better, with hypertext links to electronically available publications, so readers could access these publications. Just a thought. Reader feedback appreciated.

### **ATTA Conference papers**

At the last ATTA AGM, I was asked to investigate placing the ATTA Conference papers with the National Library of Australia's PANDORA Archive <http://pandora.nla.gov.au/index.html>

The purpose of PANDORA is to make available, materials which have been available on the web and may disappear. The ATTA papers from Monash, held in 2000 were forwarded and these may be viewed at <http://pandora.nla.gov.au/tep/23524>

### **Waiting for your news**

News for this ATTA News is most welcome, and I aim to issue something about every two months or earlier, depending on the news.

Editor: Colin Fong (ATAX)  
27 March 2002

## 1 ATTA Members on the media

During the recent the recent 5<sup>th</sup> International Tax Administration Conference, held at the Crowne Plaza Hotel, Coogee, a number of ATTA members were interviewed by Damien Carrick for the ABC Radio National Law Report programme on *Tax: who pays their fair-share and who doesn't*, which was broadcast on 9 April 2002. For those who missed it, the transcript is available at <http://www.abc.net.au/rn/talks/8.30/lawrpt/stories/s527174.htm>

If ATTA members have been mentioned in the media, we would appreciate the name of the article, citation etc eg Professor Bob Deutsch, of ATAX, was quoted in Buffini, Fiona "End near in IEL's epic \$2.1 bn tax case", *Australian Financial Review* 15 April 2002, p 6.

## 2 Tax Specialist discount

The Taxation Institute of Australia has informed us they allow 50% discount for ATTA members on print subscriptions to *Tax Specialist*. The discount does not apply to online subscriptions to this service.

## 3 Appointment

Professor **Paul von Nessen** currently, the McCullough Robertson Professor of Corporate Law at the Queensland University of Technology will be joining the Monash University Department of Business Law and Taxation as Head of Department from 1 July 2002. He has widely published in the corporate and commercial law area and previously headed the business law departments of the University of Melbourne and RMIT. Paul's expertise includes managed investments, corporate fundraising, securities regulation, and the administrative structures and procedures of the ASIC. In addition to his academic roles, Paul has acted as Special Counsel to McCullough Robertson, Brisbane from 1998 to present, and has consulted to the Corporate Affairs Office, Victoria, and to the Victorian Regional Office of the Australian Securities Office (as then known) between 1990 and 1992.

## 4 Ross Parsons address in Taxation, Corporate & Commercial Law

The Ross Parsons Annual Address will be delivered by Professor **Richard M Buxbaum**, Jackson H. Ralston Professor of International Law, University of California at Berkeley School of Law in July of this year. Professor Buxbaum publishes in the fields of corporation law and comparative and international economic law, and since 1987 has been editor-in-chief of the *American Journal of Comparative Law*. Buxbaum founded and was the first chair of UC Berkeley's Centre for German and European Studies and the Centre for Western European Studies. From 1993 to 1999, he was dean of international and area studies at UC Berkeley. Professor Buxbaum was one of the five defense counsel in the criminal proceedings against the 773 members of the Free Speech Movement from 1964 to 1967, represented various campus organizations and individuals in cases arising out of Vietnam War protests, and was defense counsel in a large number of criminal proceedings that accompanied the Third World Strike of 1969-70, which was a factor in the development of affirmative action programs for student admissions on the campus. He has served on various state and national committees engaged in the drafting and review of corporate and securities legislation. He holds honorary degrees from the Universities of Osnabrück and Eötvös Lorand Budapest and was awarded a 1992-93 Humboldt Award for Humanities and Arts by the Alexander Von Humboldt Foundation in Germany. He was elected to the American Academy of Arts and Sciences in 2001. "We are excited and enthralled to have a visitor of Professor Buxbaum's stature delivering this year's Parsons Address," said Professor Richard Vann of the Law School. "His experience and knowledge will no doubt equate to an entertaining and significant address." Source: University of Sydney Faculty of Law Alumni website <http://www.bull.usyd.edu.au/law/FMPro?-DB=law.fp3&-FORMAT=z0.htm&code=d4&Max=1&-Find>

Editor's note: This address was held last year in the Banco Court of the Supreme Court of New South Wales, Law Courts Building, Queens Square, Sydney so I assume it will be held in the same venue. Closer to the date click on <http://www.law.usyd.edu.au/g0.html> then Keeping in the loop then Social events.

## 5 Tax Research Network - United Kingdom

Many members appear to be interested in hearing about TRN conferences and don't appear to be in the loop. TRN is the UK equivalent of ATTA and if ATTA members are interested in knowing more about their activities including upcoming conferences, then they need to contact Lynne Oats, Sheffield Hallam University [l.m.oats@shu.ac.uk](mailto:l.m.oats@shu.ac.uk) to be included in the TRN mailing list. Lynne will be joining Margaret Lamb at Warwick on 1 June. Or go to the Tax Research Network Registration website at <http://users.wbs.warwick.ac.uk/trn/reg.html>  
Margaret McKerchar

## 6 The ATTA website

Re the *Tax Research Network Research Directory* of members, details, research interests and publications mentioned in the ATTA March News, we have similar information on our website, but not about publications/research grants. I have explored with our IT person the possibility of creating links to our members' own web pages. If members provide me with their url we can create the links to their personal page. This option would mean that members would then be responsible for keeping their page up-to-date, rather than ATTA having to do so. ATTA would still maintain the basic contact information as it currently presents on its site.  
Margaret McKerchar

## 7 ATTA Conference Papers

In the past, ATTA Conference Papers were available only to delegates to the annual conference. Some of these were subsequently revised and published in various journals. Then the 2001 conference proceedings were loaded onto the Monash University Department of Business Law and Taxation website. Personally, I thought this was a great idea. Then over a year later, the proceedings disappeared from the website.

At the ATTA AGM 2002, I proposed investigating putting previous conference proceedings up on the web via the PANDORA website, at the National Library of Australia <http://pandora.nla.gov.au/index.html>. This was endorsed by the AGM, however at least one member suggested I should get each author's permission to do so. Secondly, this will need to be contained in the organising material for the next conference, to get approval in advance. Would members let me know if they have objections to their ATTA conference papers being archived via the National Library of Australia website. We are well aware, most ATTA conference papers are works in progress.  
Colin Fong

## 8 Naming protocol

For those of us with long memories, the then US President, Jimmy Carter embarrassed Australians, when he introduced our then Prime Minister as John Fraser. Perhaps on our website we could list preferred names such as: Robert L Deutsch (call me Bob) or Nabil Orow (call me Bill)?

## 9 Australian Tax Forum

Australian Tax Forum is an internationally recognised journal specialising in tax policy issues. It was first published in 1984 and from that time has had many distinguished international and local contributors. It is published quarterly. The new editor is **Cynthia Coleman**.

Please consider submitting appropriate articles. Please also inform interested colleagues, including accountants, economists, econometricians and lawyers that we welcome submissions. The journal's continued reputation and regular publication depends on the quality of its articles.

Submit articles either to the Editor:

Associate Professor Cynthia Coleman  
Room 314, Building H69  
Faculty of Economics and Business  
University of Sydney  
NSW 2006  
AUSTRALIA  
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or to the Publisher:  
Taxation Institute of Australia  
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Email: [alexmohan@taxinstitute.com.au](mailto:alexmohan@taxinstitute.com.au)

Cynthia Coleman

## 10 Academic Council International Bureau of Fiscal Documentation Meeting of Research Students 1-4 July 2002 (Information previously sent to ATTA members, now condensed)

The **Academic Council** of the IBFD is pleased to announce its **second meeting** for students of international and comparative tax law. The aim of this meeting is to give research students the opportunity to meet each other and to discuss their research with a wide circle of colleagues and interested experts.

The seminar programme will be held on 1 - 4 July 2002. In addition, the students may opt to stay at the IBFD for the week of 8 - 12 July 2001 to use the library and talk to the IBFD research staff. In the second week tutoring will be available in legal and tax English for those who are interested.

A **maximum of 20** students will be admitted. Most of the students will probably be working on a doctoral thesis, but applications from students writing a substantial LLM paper will also be considered. The topic should be one of international, EU or comparative tax law. All applications will go through a screening process to ensure that only students carrying out original research of sufficient quality are admitted. All other interested persons are welcome to participate as a member of the audience. As one of the goals of the seminar is to reach a broad group of talented researchers, participants in the 2001 seminar will be admitted only if they have made substantial progress in their research in the past year.

More information about the **Academic Council** and its activities can also be obtained from **Huib Bierlaagh** or **Joanna Wheeler** by e-mail at [ac@ibfd.org](mailto:ac@ibfd.org) or write to them at the **International Bureau of Fiscal Documentation**, P.O. Box 20237, 1000 HE Amsterdam, The Netherlands.

For more information go to [http://www.ibfd.nl/A\\_C\\_Seminar\\_Prog.htm](http://www.ibfd.nl/A_C_Seminar_Prog.htm)

## 11 Recent publications

This section is to highlight publications, particularly those not to be found among the offerings of the "mainstream" publishers. The mention of these, does not mean these titles are held in the Editor's possession, so please do not ask me re borrowing these. In bold I have highlighted ATTA members.

Board of Taxation *Tax value method information paper, Tax value method demonstration legislation prototype 4; Tax value method explanatory material to demonstration legislation prototype 4*, released on 6 March 2002 and also available from <http://www.taxboard.gov.au>

**Evans, C; Pope, J & Hasseldine, J** *Tax compliance costs: a festschrift for Cedric Sandford*, St Leonards, Prospect, 2001. This book is based on papers presented at a symposium held in Sydney during April 2001.

**Grbich, Y & Warren, N** (ed) *Tax value method Consultative Conference*, Sydney, Australian Tax Research Foundation, 2001. Includes papers presented at a Consultative Conference on the tax value method held during July 2001 in Sydney

Harris, P *Metamorphosis of the Australasian income tax: 1866 to 1922*, Sydney, Australian Tax Research Foundation, 2002. A must for those Australians attending the inaugural conference on the history of tax law, to take place 4 - 5 September 2002 in Cambridge.

Holmes, K *The concept of income: a multi-disciplinary analysis*, Amsterdam, International Bureau of Fiscal Documentation, 2001. First book in the IBFD Academic Council Doctoral Series. It analysed the practical application of a concept of income by examining case law from common law countries and investigated discrepancies between the ways that net receipts and economic gains from selected economic events are included in or excluded from taxable income.

Mumford, Ann *Taxing culture: towards a theory of tax collection law*, Aldershot, Ashgate, 2002, 317 pp. This book examines social and psychological aspects of tax collection in the United Kingdom and the US.

**Orow, Nabil** *General anti-avoidance rules: a comparative international analysis*, Bristol, Jordans, 2000. Examines the existing and alternative approaches to eliminating or reducing illegitimate tax avoidance.

Petersen, Hans-Georg & **Gallagher, Patrick** *Tax and transfer reform in Australia and Germany*, Berlin, Berliner Debatte Wissenschaftsverlag, 2000. Based on conference proceedings conducted by the Australia Centre at the University of Potsdam.

Thuronyi, V (ed) *Tax law design and drafting*, Washington DC, International Monetary Fund, Volume 1: 1996; Volume 2: 1998; Volume 3 due end of 2001 or 2002. Aspects of Volume 3 may be found at <http://www.imf.org/external/np/leg/tlaw/2000/eng/preface.htm> These volumes consider the development of tax legislation from a comparative law perspective. A number of Australians contributed chapters.

Tiley, J *Revenue law*, 4<sup>th</sup> ed, Oxford, Hart Publishing, 2000. A long time coming as the previous edition was published by Butterworths in 1981.

Van Raad, Kees (ed) *Materials on international & EC tax law*, Leiden, International Tax Center, 2001. Aims to provide students and practitioners of international and EC tax law with the most important basic texts.

Editor: Colin Fong (ATAX)  
23 April 2002

## ATTA NEWS May 2002

### Overseas postcard

The Internet has many unexpected effects. In May 2000 I received a notice (in English) via e-mail inviting me, as an Australian IFA member, to "II Coloquio Internacional de Derecho Tributario" to be held in Buenos Aires in August. Not having visited South America before (if you leave out a trip through the Panama Canal) I thought it might be a nice idea to go there on my way through to the US where I was due to start teaching at the end of August. So I replied to the notice and received a warm response. I even managed to get in a short paper on CFC's, a topic in the Coloquio.

It turned out that II Coloquio was the annual bash for South American international tax practitioners, mostly from Brazil and Argentina. It is held alternately in Buenos Aires ("Boonos Aierees") and Sao Paulo. The chief organiser was Marcos Gutman of Buenos Aires who is an IFA member. Marcos was a tremendous host and I was royally treated. I gave my paper in English, with a Spanish translator – those who spoke both languages got to laugh twice at the jokes. My paper has been duly published – in Spanish. I have to say that it wasn't easy to work out what was going on sometimes, even with a translator provided, but I found plenty of interesting people to talk to (being a tax inspector in Colombia does sound quite exciting). It is also vaguely reassuring to find in such an exotic location how tax problems are the same as home.

### Philip Burgess

### Positions vacant

#### **Faculty of Law Associate Professors/Senior Lecturers/Lecturers** (several positions)

**The University of Melbourne** is an internationally recognised teaching and research institution. Commitment to excellence is demonstrated by innovative academic programs and its record as Australia's largest recipient of competitive research funding.

**The Faculty of Law** seeks to be one of finest law schools in the world. It has a strong research culture and a record of teaching innovation. It attracts students of exceptional academic ability. The LLB course is offered in conjunction with arts, commerce, computer science, creative arts, engineering and science. The Faculty also has a highly-specialised graduate program comprising more than 100 subjects, and the Melbourne JD program which commenced in 2000. The Faculty recently moved to a new, specially designed building with excellent teaching,



research, staff and student facilities. Further details of the Faculty can be found on its website address at <http://www.law.unimelb.edu.au/>

**Associate Professors/Senior Lecturers/Lecturers:** The Faculty has specific needs in administrative law, competition law, corporations law, dispute resolution, equity, intellectual property, Japanese law, labour law, legal skills, property, taxation and torts, but outstanding applicants in any area of legal scholarship are encouraged to apply. Qualifications and experience will determine level of appointment.

**The People:** Successful applicants will have an outstanding academic record (usually including postgraduate qualifications) and demonstrated capacity to participate in the Faculty's teaching and research programs. Excellent communication skills are required.

**The Benefits:**

Salary:	\$80,017-\$88,155 (Associate Professor Level D)
	\$66,455 - \$76,627 (Senior Lecturer Level C)
	\$54,249 - \$64,420 (Lecturer Level B)
	17% Employer Superannuation

**Duration:** These positions are available on a continuing basis from dates to be agreed.

**Contact:** For further information, contact Professor Michael Crommelin.  
Tel: + 61 3 8344 6172 / Fax: + 61 3 8344 7847 / Email: [m.crommelin@unimelb.edu.au](mailto:m.crommelin@unimelb.edu.au)

**Application to:** Director, Human Resources, The University of Melbourne, Victoria 3010, by 31 May 2002. Quote position number (Y0011442) (Associate Professors); (Y0011443) (Senior Lecturers positions); (Y0011444) (Lecturers positions) and include names and addresses of three referees. Fax: + 61 3 8344 4694.

**ALTA Conference 2002** (see also <http://www.law.murdoch.edu.au/alta> )

It is with great pleasure that the School of Law at Murdoch University invites you to the 57th Australasian Law Teachers Association Conference. The conference will be held in Perth on 29 September-2 October 2002.

The theme of the 2002 ALTA Conference is the Question: "Law - What is it good for?" Globally, regionally and domestically, 2001/02 has presented our communities with significant challenges:

the response to the terror attack of September 11,

governance breakdowns,

the plight of refugees, and

the response of governments to these phenomena.

All of these represent challenges for policy makers and have prompted many commentators to question law's role in meeting them.

Beyond these, there are economic and environmental issues arising from increased globalisation, new forms of intellectual property, bio-scientific advances that raise privacy concerns, legal jurisdiction in defamation cases, the roles and rights of Indigenous minorities in many countries within the region, and new legislation which impacts upon civil and political liberties. All of these have one common feature. They raise questions regarding the role of the law, lawyers, teachers and their students in addressing important policy issues. Whether law can help, and what help it can provide, are therefore important questions for ALTA members to consider and address as part of the 2002 Conference.

Papers addressing any aspect of the Conference Theme or others of interest to Law Teachers in Australasia are warmly welcomed. Please note : there will also be a special edition of E Law –Murdoch University Electronic Journal of Law (<http://www.murdoch.edu.au/elaw>) in December 2002 dedicated to the conference proceedings.

E Law takes refereed papers as well as comments and reports on current developments such as case-notes and book reviews. Authors may submit their papers for consideration in any category (if known), with the final submission date being October 31. If authors wish to have their papers refereed before they are delivered at the conference, then the final paper will need to be submitted to the journal by 15 August 2002. Your abstract will be forwarded to the relevant Interest Group Convenor. For a list of Interest Group Convenors for the conference, please check the Web Site.

All papers being submitted to E Law must be submitted electronically. The conference website has a link to E Law. Expression of Interest flyers will notify presenters of the opportunity to submit to E Law, however, we recommend that you clarify with the various presenters in your interest group whether they wish to submit a paper to the journal for consideration.

An online registration facility is now available at the Conference website at [http://www.law.murdoch.edu.au/alta/call\\_for\\_papers.html](http://www.law.murdoch.edu.au/alta/call_for_papers.html) Please note under 'Call for Papers' that the deadline for the submission of abstracts has been extended to 1 July. Hope to see you there!

Regards

**Dale Pinto** Associate Professor Revenue Law Convenor 8.5.02

PS The conference gives paper presenters the chance not only to present a paper, network and see how beautiful Perth is, but on a practical level gives them an opportunity to achieve a **refereed publication** to assist with their RPI points.

### Other Tax and Related Conferences

One of the ATTA members requested the possibility of putting together a list of forthcoming local and overseas tax conferences. This is a start. The editor is happy to receive other information.

### Local

ALTA Teaching Workshop (July 2002) La Trobe Beechworth, Victoria

The ALTA Teaching Workshop will be held in a 4 day intensive mode, is interactive in format and will challenge your teaching practice.

For information contact: Vicky Panourgia, UTS, Faculty of Law Tel: (02) 9514 3026

Taxation Institute of Australia <http://www.taxinstitute.com.au/cda/cpd/events/1,1335,,00.html> lists many of the TIA conferences, conventions, seminars, breakfast clubs.

### Overseas

American Accounting Association Calls for paper website <http://aaahq.org/calls/default.cfm>

Canadian Tax Foundation <http://www.ctf.ca> has a 2002 Conference schedule

European American Tax Institute [http://www.e-ati.com/Course\\_detail.lasso?event=91](http://www.e-ati.com/Course_detail.lasso?event=91) US International taxation, New York 2-3 June 2002 or San Francisco 10-11 June 2002

European American Tax Institute The 25th Annual Congress will be held 18-20 November, 2002 at the Hotel Arts in Barcelona <http://www.e-ati.com> Programme not yet available

European Association of Tax Law Professors Meetings and conferences <http://www.eatlp.org/MeetingConference.htm>

History of Tax Law Conference, University of Cambridge, Centre for Tax Law, 4-5 September 2002  
<http://users.wbs.warwick.ac.uk/trn/cambridgeHTL02.pdf>

Institute for Fiscal Studies Conferences and seminars <http://www1.ifs.org.uk/conferences/index.shtml>

International Tax Planning Association Forthcoming meetings <http://www.itpa.org/meetings.html>

Tax Research Network Conference, "Taxation in a federal context", 5-6 September 2002, Cambridge University  
<http://users.wbs.warwick.ac.uk/trn/12thTRN.pdf>

World Tax Conference <http://www.worldtaxconference2002.com> 22-24 May 2002, London

## Appointments

**John Passant** (formerly of the Faculty of Law at the ANU and now with the ATO) has accepted a position with the Law Faculty of the University of the West Indies in the Bahamas. John starts in July and says he is excited by the prospect of helping build a law faculty in the Bahamas.

He has asked colleagues to consider donating any spare books or law reports (especially English law reports) that they or their schools or libraries may have to the Law Library in the Bahamas.

John can be contacted at work until early July on (02) 6216 5755. His work email is [john.passant@ato.gov.au](mailto:john.passant@ato.gov.au)

## Interesting web sites

M Tx Writing Web Site Writing Skills for the Tax Professional <http://www.gsu.edu/~accerl> School of Accountancy faculty members teaching in the Master of Taxation (M.Tx.) program at Georgia State University developed this web site in response to the accounting profession's continued and increasing demand that new hires possess excellent communication skills.

Locating reports and other research material on Australian social, economic, cultural and political issues can be difficult and time-consuming. A new website, Australian Policy Online <http://www.apo.org.au> hosted by the Swinburne Institute for Social Research offers fast access to much of the best Australian research available online.

## Recent publication

Menendez, Agustin J *Justifying taxes: some elements for a general theory of democratic tax law*, Dordrecht, The Netherlands, Kluwer, 2001.

## Humour corner

Here are some (allegedly) real signs for businesses:

At a Legal Publisher: "Editing is a rewording activity." At a Tax Practitioner: "Be audit you can be!"

Plurals

A balance of accountants.

At the recent Tax Administration Conference, organised by ATAX, there was a quiz for plural of Tax Commissioners. The winner was "an excess of Commissioners" and the winner by default was "an imposition of Commissioners."

### **Acknowledgements**

In a recently published scholarly tax book, in the acknowledgments is the following: "Elena let me see the clouds passing over her red lips."

Editor: Colin Fong (ATAX)  
16 May 2002

ATTA News June 2002

### **Presidential column**

Our regular newsletter is going well, many thanks to Colin Fong for doing such a brilliant job! A couple of notes for this month:

- A congratulatory letter on behalf of ATTA has been sent to **Graham Hill** on his being awarded an honorary doctorate from the University of Sydney. Graham has been a wonderful patron and I am sure all members would be delighted to hear this news. More on this occasion via Cynthia Coleman who was present at the occasion.
- Michael D'Ascenzo (Second Commissioner) has accepted an invitation to be the ATO 'face' at our ATTA conferences. In the past, Brian Nolan was a valued supporter of ATTA and since his retirement we have missed the ATO input. We are looking forward to having Michael with us at Wollongong in 2003.
- Speaking of Wollongong, the dates for the 2003 conference are Thursday (evening) 30 January to Saturday 1 February. More details will be forthcoming shortly from Natalie Stoianoff, the conference organiser.
- A link has been created on the ATTA home page ([www.orange.usyd.edu.au/atta](http://www.orange.usyd.edu.au/atta)) to take you to the past papers for ATTA conferences (which are located on the National Library of Australia website at <http://pandora.nla.gov.au/tep/23524>)
- Again, thanks to Colin Fong for making this possible.

It is possible on the ATTA website to make a link to your own page at your institution (where you might want to present additional information including publications, research grants, teaching units and so on). If you would like me to do this, let me know via email at [mmckerch@orange.usyd.edu.au](mailto:mmckerch@orange.usyd.edu.au)

**Marg McKerchar**

### Appointments

**Julie Zetler**, presently with the University of Technology, Sydney will be starting at Macquarie in 2003 as a Senior Lecturer in the School of Law, Department of Business.

### AUSTRALIAN TAXATION STUDIES PROGRAM (ATAX)

#### Lecturer/ Senior Lecturer in Taxation (up to 2 positions)

The Australian Taxation Studies Program (ATAX) is a leading provider of education, training and research for the tax profession in Australia. It is part of the Faculty of Law and currently has over 1,200 students enrolled in its undergraduate and postgraduate degree programs. ATAX courses are taught in both flexible delivery and face to face modes.

There are opportunities to teach at undergraduate and postgraduate levels in all areas of taxation but special needs exist in relation to administrative law, taxation of commercial entities, tax accounting and international taxation. Applications are encouraged from both legal and accounting professionals. The successful applicants will also be expected to make strong contributions to ATAX research activities.

**Essential criteria for Lecturer positions:** teaching or professional experience in the area of taxation or a related discipline; completion or near completion of a relevant postgraduate qualification or equivalent experience; excellent oral and written communication skills as well as an understanding of equity and diversity principles.

**Essential criteria for Senior Lecturer:** postgraduate qualifications in a relevant discipline or equivalent experience; capacity for academic leadership; significant record of achievement in independent research and publication of scholarly output or high level professional experience; significant record of high quality teaching or professional practice; excellent oral and written communication skills as well as the ability to implement equity and diversity policies and programs.

#### FOR ALL ABOVE POSITIONS:

**Desirable criteria:** an established program of on-going research; capacity to contribute to the development of on-line teaching; involvement with professional organisations.

The salary range for Lecturer A\$53,216 - A\$63,196 per year, and for Senior Lecturer is A\$65,190 - A\$75,169 per year per year depending on qualifications and experience. A salary supplement may be negotiated with the

successful applicant. Successful applicants would be required to commence in July 2002 but an earlier or later start date could be negotiated. These are continuing positions.

For further information please contact the Director of the ATAX Program, Associate Professor Chris Evans, on telephone (02) 9385 9346, mobile 0418 90 60 10 or email: [cc.evans@unsw.edu.au](mailto:cc.evans@unsw.edu.au). Further information about ATAX can be obtained at [www.atax.unsw.edu.au](http://www.atax.unsw.edu.au).

Applications close on Tuesday, 11 June 2002.

### **Ross Parsons remembered**

Although there was an obituary in the *Sydney Morning Herald*, 13 December 1999 p 41 by Professor Richard Vann, I thought it would be appropriate to reproduce these notes for a wider audience, written by Jenny Ferns (nee Littman), Ross Parsons' former secretary. Reproduced with permission.

**Emeritus Professor Ross Waite Parsons. Funeral, 26 November 1999 11.15am Northern Suburbs Crematorium**

"Hello, I am Jenny Ferns, also known in my working life as Jenny Littman. I am employed at the Faculty of Law of the University of Sydney. From 1972 I was privileged to work with Professor Parsons, as his secretary, until his retirement from the University in 1986.

I learnt a lot from Professor – not just about commerce, business, stocks and shares or tax. Professor demonstrated integrity, fairness, consideration, humanity, family love, encouragement, but constantly – fairness. His drive to think ahead, together with thoughts of the big picture, as well as consideration of fine detail was inspirational. Overwhelmingly, fairness and consideration of others was the trait I admired and learnt from Professor.

In particular, our relationship was built on respect for each other, something I always appreciated. Until the day he retired, for him and his family I was always "Miss Littman" , and for me, he was Professor (with a capital P). Even though I was subsequently invited to "Call me Ross and I'll call you Jenny" - somehow it never came easily. When it did, it never lost the warmth friendship and respect which is nowadays uncommon amongst work colleagues.

During my time with him we conducted the usual management of, effectively, a department – of commercial law and tax. There were the usual under and postgraduate student matters, lecture preparation, research, teaching, examinations, marking, meetings and administration, but Professor, having developed the nucleus of the first postgraduate coursework program maintained a personal interest in the progress of almost every student. Many former students here to-day would remember the encouragement received in the observation of deadlines for those dreaded "By-law" papers. Thank-you Professor.

During that time we had frequent contact with overseas visitors. These were academics who were encouraged by Ross to share with local practitioners some of their expertise. The negotiations for some of these visits originated from regular overseas conferences which he had attended where contacts and friendships were made. Fortunately we worked together making negotiations, arrangements for reception and residential accommodation and conference details and social events. This created contact with the visitors, their areas of interest as well as Marion and Ross's family life and generous hospitality. Names like Pedrick, Surrey, Wheatcroft, Muten, Haerem, Crane, Goode, and Bird became household names and became part of the extended family. A generous visitor scheme at Sydney Law School exists today and proudly bears his name. Thank-you Professor.

Evening lecture programmes, besides those directed at those wanting postgraduate qualifications, were offered to the profession. The topics were provoked by recent decisions, changes in legislation or inspired by availability

of distinguished visitors. They were colloquially known as the "Thursday evening lecture series". The ideas behind these became the catalyst of the Continuing Legal Education programme. CLE now occupies most of my working life to-day. Thank you Professor.

During that time Professor was seconded to participate in a review of the Australian taxation system, called the Asprey Committee Report. We are now very much aware of the implications of that committee's deliberations. All the while he kept his dual role and presence at the Law School, supervising activities in-train despite his official absence on a daily basis. A dedicated man! Whilst in the writing up stage of the Asprey Report, Ross, ever the diplomat, he took care to discuss with me some of the complicated concepts the committee was considering. He told me he was explaining them to me, as he had with Marion, in order to establish that if we could be made to understand, then the language would be suitable for those who might try to read the Report. Needless to say, unfortunately, the Report is now out of print.

Following Professor's return to full-time academe he set to writing his magnum opus. The 900 page tome, also now regrettably out of print, will be familiar to many here to-day. His writing manner was similar to that of Julius Stone, (for whom I had originally been employed at the Law School). This comprised his devoted diligence and determination, the fire and inspiration compelling the best team leadership as well as a punctual result.

During this time I was amazed one day, as the spectre of his 65<sup>th</sup> birthday approached and the idea of compulsory retirement from the University loomed when Professor meekly asked me to reassure him that I would "see him out" as his secretary at the Law School. My loyalty to him was never in consideration. After 14 years it was a question that needed never be asked. Since then we have kept in touch and our bond has not diminished.

I leave it to others to express details of Professor's devotion and love of family life and achievements, as well as his appreciation of outdoor life, travel, skiing, tennis, golf and gardening. It would be remiss not to mention his constant admiration and appreciation of Marion's skills with home life, family and friends, notwithstanding achievements with creating beautiful gardens, arranging flowers and directing pink ladies.

Now we have come together to say farewell to Professor and remember the part he played in our lives we can't forget his personal generosity and constant courtesy, until his last, a thoroughly unforgettable gentleman. It has been a pleasure working with and knowing you, thank-you Professor!"

**Editors Note:** In the above, Jenny mentioned that the Asprey Report is out of print. For a brief period, it was available electronically via the University of Sydney SETIS (Scholarly Electronic Text and Image Service) website, along with Ross Parsons' *Income taxation in Australia: deductibility and tax accounting* at <http://setis.library.usyd.edu.au/law/index.html> Inquiries have been made to resurrect it.

## Tax and Related Conferences

One of the ATTA members suggested repeating this list of forthcoming local and overseas tax conferences. The editor is happy to receive other information.

### Local

**ALTA Conference 2002** (see also <http://www.law.murdoch.edu.au/alta> ) The School of Law at Murdoch University invites you to the 57th Australasian Law Teachers Association Conference. The conference will be held in Perth on 29 September-2 October 2002.

**ALTA Teaching Workshop** (July 2002) La Trobe Beechworth, Victoria. The ALTA Teaching Workshop will be held in a 4 day intensive mode, is interactive in format and will challenge your teaching practice. For information contact: Vicky Panourgia, UTS, Faculty of Law Tel: (02) 9514 3026

**Taxation Institute of Australia** <http://www.taxinstitute.com.au/cda/cpd/events/1,1335,,00.html> lists many of the TIA conferences, conventions, seminars, breakfast clubs.

**2002 National Administrative Law Forum**, Notre Dame University, Fremantle, Western Australia, 4-5 July 2002. The conference, organised by the Australian Institute of Administrative Law, will examine the performance of regulatory agencies, the question of damages claims against regulators, as well as the effectiveness of FOI, judicial review and oversight by ombudsmen. For further information about the conference programme, contact the Conference Director, Michael Barker QC on ph: (08) 9220 0517, fax: (08) 9325 9894 or e-mail: chooper@iinet.net.au. For registration and other enquiries, contact Kathy Malcolm at the AIAL secretariat on ph: (02) 6251 6060, fax: (02) 6251 16324 or e-mail: ipaa@bigpond.com.

**13th Commonwealth Law Conference 2003**, Melbourne, 13-17 April 2003. The programme for the conference will encompass areas of broad contemporary concern in Commonwealth jurisdictions, and in particular, on matters in which one Commonwealth jurisdiction may be able to draw from the experience of another. In addition to matters of social concern, the agenda will also include items on e-commerce, the admission of lawyers to other jurisdictions and legal education. Visit the conference web site at <http://www.mcigroup.com/commonwealthlaw2003.htm> to obtain an expression of interest brochure. Alternatively, contact the CLC 2003 Conference Secretariat on ph: (03) 9820 9115; fax: (03) 9820 3581; e-mail [comlaw@mcigroup.com](mailto:comlaw@mcigroup.com)

**57<sup>th</sup> International Fiscal Association Congress (IFA)**, Sydney, 31 August -4 September 2003. <http://www.ifa.nl> then click on Annual congresses. The two main topics will be Trends in Taxation of Corporations and Shareholders; Indirect Taxes on Cross-Border Financial Services

Other likely seminar topics are: Direct taxes on cross border financial services; Taxation of venture capital investment; Limitation-on-benefits articles in tax treaties; International exchange of information in the financial sector

There will be six seminars in all including the usual OECD update session.

Break-out session on tax planning to avoid international double taxation of dividends. Break-out session on headquarters and conduit regimes. Subject II: Consumption taxation and financial services The Seminar programme will include the following topics:-

Direct tax aspects of financial services; IFA/OECD; Recent developments in international tax; Article 9 OECD Model Convention "What is an associated enterprise"; Treaty treatment of gains on shares; General anti-avoidance rules and international taxation; Offshore investment fund regimes

If IFA members are interested in participating in any of the above Subjects as a member of the Panel, please write to the General Secretariat in Rotterdam at email address [n.gensecr@ifa.nl](mailto:n.gensecr@ifa.nl) enclosing a copy of your curriculum vitae.

## Overseas

**American Accounting Association** Calls for paper website <http://aaahq.org/calls/default.cfm>

**Canadian Tax Foundation** <http://www.ctf.ca> has a 2002 Conference schedule

**European American Tax Institute** The 25th Annual Congress will be held 18-20 November, 2002 at the Hotel Arts in Barcelona <http://www.e-ati.com> Programme not yet available

**European Association of Tax Law Professors Meetings and conferences**

<http://www.eatlp.org/MeetingConference.htm>

**History of Tax Law Conference**, University of Cambridge, Centre for Tax Law, 4-5 September 2002 <http://users.wbs.warwick.ac.uk/trn/cambridgeHTL02.pdf> back to back with the Tax Research Network Conference, listed below.

**Institute for Fiscal Studies Conferences and seminars** <http://www1.ifs.org.uk/conferences/index.shtml>



56<sup>th</sup> International Fiscal Association Congress in Oslo, Norway <http://www.ifa.no> or <http://www.ifa.nl> then click on Annual congresses

International Tax Planning Association Forthcoming meetings <http://www.itpa.org/meetings.html>

Tax Research Network Conference, "Taxation in a federal context", 5-6 September 2002, Cambridge University <http://users.wbs.warwick.ac.uk/trn/12thTRN.pdf> back to back with the History of Tax Law Conference, listed above.

Other useful law related conference websites include the

**New South Wales Bar Association**

[http://www.nswbar.asn.au/Professional/Noticeboard/ComingUp/contents\\_coming.htm](http://www.nswbar.asn.au/Professional/Noticeboard/ComingUp/contents_coming.htm)

**Law Council of Australia** <http://www.lawcouncil.asn.au/events.html>

**Law Courts Library** <http://www.lawlink.nsw.gov.au/conference>

## Recent publications

Baker, P *Double taxation conventions and international tax law*, 3<sup>rd</sup> ed, London, Sweet & Maxwell, 2001. Previously a book, now a looseleaf service which requires a deep pocket to afford it.

Beveridge, F *Treatment and taxation of foreign investment under international law: towards international disciplines*, Manchester, Juris Publishing/Manchester University Press, 2000

Feige, EL & Ott, K (eds) *Underground economies in transition: unrecorded activity, tax evasion, corruption and organized crime*, Aldershot, Ashgate, 1999. Includes chapters by Katarina Ott, who has visited Australia for the past two ATAX Tax Administration Conferences and Cedric Sandford, well known to many Australian tax academics. Based on papers given at the International Conference on the Importance of the Unofficial Economy in Economic Transition, held in Zagreb, Croatia, in May 1997.

Grubel, HG (ed) *International evidence on the effects of having no capital gains taxes*, Vancouver, Fraser Institute, 2001. Papers presented at a symposium on capital gains, 15 September 2000.

Hines, JR (ed) *International taxation and multinational activity*, Chicago, University of Chicago Press, 2001

"International tax policy in the new millenium" (2001) 26 (4) *Brooklyn Journal of International Law* 1251-1721. Includes 8 papers, 13 commentaries from a 2 day symposium on international tax held at Brooklyn Law School.

Jeffery, R *The Impact of state sovereignty on global trade and international taxation* (Series on International Taxation, 23), The Hague, Kluwer Law International, 1999. Winner of the IFA Mitchell B Carroll Prize for 1998.

**Kaidonis, Mary A & Stoianoff, Natalie P** "The interplay of language between taxation and accounting for repairs in Australia: should a stitch in time save nine?" (2001) 27 *International Tax Journal* 72-89

Kemmeren, ECCM *Principle of origin in tax conventions: a rethinking of models*, Dongen, The Netherlands, Pijenburg Publishing, 2001. This is a thorough description and analysis of the source taxation principle as reflected in certain tax treaties. Reviewed in (2001) 49 *Canadian Tax Journal* 1713-14.

Larkins, ER & **Wallace, Matthew** "ANTS and the shifting sands of tax reform down under" (2002) 13 (3) *Journal of International Taxation* 28-39

Livingston, MA "Reinventing tax scholarship: lawyers, economists, and the role of the legal academy" (1998) 83 *Cornell Law Review* 365- 436

Murphy, L & Nagel, T *The myth of ownership: taxes and justice*, New York, Oxford University Press, 2002

Sawyer, AJ "Australia, New Zealand make progress on cross-border tax problems" (2002) 26 *Tax Notes International* 243-248. Discussed the ANZ joint discussion paper of 6 March 2002, which examined triangular taxation.

Turnier, WJ "Tax (and lots of other) scholars need not apply: the changing venue of scholarship" (2000) 50 *Journal of Legal Education* 189-212

### **Humour**

Further to the last month's humour re a plural for taxation commissioners, I received an email from NZ suggesting: How about a determination of Commissioners!

Editor: Colin Fong (ATAX)  
7 June 2002

## Notes from the President

1. On behalf of ATTA members, I wrote to Graham Hill last month congratulating him on being awarded an honorary doctorate from the University of Sydney. Graham has replied and asked that his thanks be passed on to ATTA members for their good wishes. Graham expressed the view that he was not sure that he deserved such feting, but he was pleased to see (as I am sure we all were) an honorary degree being awarded for scholarship, rather than other reasons.
2. Great to see that the newsletter is being forwarded on to other tax academics – judging by the enquiries we have been receiving about membership and being included on the ATTA email list. As far as I'm aware, there are no restrictions as to who may be included on the mailing list: it's simply a matter of passing the details on to Jacqui McManus (secretary) at [j.mcmanus@unsw.edu.au](mailto:j.mcmanus@unsw.edu.au). Attending an annual ATTA conference makes you a financial member of ATTA (indefinitely at this stage!). There are no annual membership fees at present.
3. Reminder: the 2003 conference is to be hosted by the University of Wollongong. Natalie Stoianoff is the organiser and more details will be forthcoming from Natalie shortly. To be sure to hear about the conference direct, better make sure you're included on the ATTA email list!

Margaret McKerchar

## Graham Hill honoured

On Friday 24 May, ATTA's Patron Mr Justice DG Hill was awarded a Doctor of Laws (Honoris Causa) from the University of Sydney. Introducing him Justice Kim Santow, Chancellor made the following remarks. He called him a graduate, a scholar, a teacher and a jurist. Graham came first in his year at Sydney Law School and was awarded the medal. His fellow students included Murray Gleeson CJ, Justice Michael Kirby, Justice Tamberlin, Jane Matthews and Hodgson J.

Graham made the point that his year had the most number of judges ever. Graham is a selfless and outstanding teacher and he has been teaching part time in the LLM program since 1967. ATTA members will remember he states he is the longest serving tax teacher in the group. Graham was a Fullbright scholar and a leader and mentor to the profession.

In his speech to new graduates, Graham stated when he was a student the concept of becoming a judge seemed unattainable. He studied in Australia, the UK and the USA. He mentioned he had received three gifts from the university:

- Firstly knowledge and a way of thinking which had enabled him to become a successful lawyer.
- Secondly the importance of justice and the rule of law.
- Thirdly to give back in gratitude what you have gained from university.

In relation to the second point Graham stated that at present he feels the concept of a free society is under attack. At present society is so afraid of terrorists that legislation is taking away people's freedom. Administrative decisions are becoming immune from judicial scrutiny. A judge should be a protection between a citizen and the government. The Federal Court is under threat of losing its ability to review decisions of the Refugee Tribunal under the *Administrative Decisions (Judicial Review) Act*. Freedom is too hardly won to be lightly taken away. It is time to consider a Bill of Rights. The above remarks received coverage in the press.

In relation to his third point he regretted that Australia lacks a culture of giving unlike the United States. Students in the future need access to world class research and teaching. Pass your benefits along to others as it brings you many rewards.

Cynthia Coleman

## News

Shirley Murphy has been appointed as a lecturer at ATAX, and commences on 15 July. Shirley will be well known to many of you as a senior and experienced technical writer and teacher, with particular expertise in superannuation and the "human side of taxation" (she can explain!). Shirley is one of the co-authors of Woellner, R et al *Australian taxation law*, CCH, (annual).

Professor Graeme Cooper, commenced duties on 1 July 2002 as professor of taxation law at the University of Sydney Faculty of Law.

Natalie Stoianoff was made Sub Dean, Faculty of Law, University of Wollongong during June 2002. See what happens when you go away! Natalie was abroad in the US speaking at two conferences, one being the Third Annual Global Conference on Environmental Taxation, held in Vermont and also spoke at the Critical Perspectives in Accounting Conference in New York then in Germany had a 3 month research fellowship at the Max Planck Institute for Foreign and International Patent, Copyright and Competition Law, Munich.

Professor Rick Kreyer taught Comparative income taxation, at the Harvard Law School International Tax Program, during Spring 2002 ie January - April. See <http://www.law.harvard.edu/programs/itp/training/cit/index.html> and the previous Spring 2001 taught Advanced VAT <http://www.law.harvard.edu/programs/itp/training/vai/index.html> and during Winter 2001-2002 co taught Taxation: Value Added Tax, with Professor Oldman <http://www.law.harvard.edu/students/catalog/catalog.php?op=show&id=429>

Michelle Wills, who presented on International Transfer Pricing at ATTA Conference 2001, has moved from Bond University to Queensland University of Technology.

Professor Richard Vann was one of two Australians, invited to participate at an invitational seminar on tax treaties in the 21<sup>st</sup> Century, 23-25 October 2001. The other Australian present, was Ariane Pickering, from the Australian Taxation Office. More details at Arnold, BJ et al "Summary of the proceedings of an invitational seminar on tax treaties in the 21<sup>st</sup> Century" (2002) 56 *Bulletin for International Fiscal Documentation* 233-45; (2002) 50 *Canadian Tax Journal* 65 followed by some of the background notes on the major topics discussed.

Prue McLennan, known to many of us, as a Commissioning Editor for Butterworths, left Butterworths in early 2002.

Justice Tony Pagone, of the Supreme Court of Victoria, resigned from the Bench to become Special Counsel with the Australian Taxation Office. He was formerly a tax barrister of 16 years.

## Overseas news

John Avery Jones, a noted UK tax writer, was appointed from 2 January 2002, as a Special Commissioner and Value Added Tax Tribunal chairman. Malcolm Gammie, a frequent UK visitor to Australia, and was here recently, was made a QC. Source: [2002] *British Tax Review* 2.

## National Review of Standards for the Tax Profession

The National Review of Standards of the Tax Profession met on 21 June 2002. A draft Discussion Paper has been prepared that will be submitted to the Commissioner, Michael Carmody, and the Minister for Revenue and Assistant Treasurer, Senator Helen Coonan. If approved by them, it is anticipated that the draft Discussion Paper will be released by the end of July 2002 for comment by interested parties. Source: 2002 *TaxVine* No 24 - Taxation Institute of Australia's weekly newsletter (28 June 2002) via email.

Editor's note: Would members, if they would like a response to be made by ATTA, send comments to Marg McKerchar [mmckerch@orange.usyd.edu.au](mailto:mmckerch@orange.usyd.edu.au)

## Tax, Accounting and Law Related Meetings

Editors note: Readers will have a chance to attend at least four tax/law international conferences, to be held in either Sydney or Melbourne during 2003. Why pay departure tax when you can attend an international conference in Australia?

## Local

**ALTA Conference 2002** (see also <http://www.law.murdoch.edu.au/alta>) The School of Law at Murdoch University invites you to the 57th Australasian Law Teachers Association Conference. The conference will be held in Perth on 29 September-2 October 2002.

**ATAX Seminars and workshops** <http://www.atax.unsw.edu.au/pe/seminars.htm>

**Fifteenth Annual Australasian Tax Teachers Association Conference**, University of Wollongong, 30-31 January - 1 February 2003. Details forthcoming. Contact: [natalies@uow.edu.au](mailto:natalies@uow.edu.au)

**Fourth Annual Global Conference on Environmental Taxation: Experience And Potential** 5-7 June, 2003 Four Seasons Hotel (formerly the Regent Hotel), Sydney. The Sponsors include: Division of Law Macquarie University; Department of Accounting Cleveland State University Cleveland, Ohio, Environmental Tax Policy Institute Vermont Law School South Royalton, Vermont, Institute for Environmental and Energy Law University of Leuven Leuven, Belgium. See Conference Overview at <http://www.law.mq.edu.au/eti> or contact: Mr Hope Ashiabor, Macquarie University, Division of Law, Sydney, NSW 2109, Australia. Telephone: (61-2) 9850 8457 Facsimile: (61-2) 9850 9952 Email: [hope.ashiabor@mq.edu.au](mailto:hope.ashiabor@mq.edu.au). This website will be updated periodically with more information about the conference. Themes: The conference will focus on two critical issues in environmental taxation – the challenges of environmental taxation in the twenty-first century, and what experience teaches us about how and when to use environmental taxes. Individuals interested in presenting papers should submit an abstract in electronic form by 8 November, 2002 on any of the nominated topics *or on related issues*. The abstract should not exceed 300 words, and this should be accompanied with a short biographical note of up to 50 words (please also include your full mailing address). Participants will be required to provide final papers (in electronic form) by 14 March, 2003.

*Critical Issues* is an international, refereed publication devoted to environmental taxation issues on a worldwide basis. Its objective is to provide information on various kinds of environmental taxation issues which exist around the world so that effective approaches used in one country may be considered and possibly implemented by governmental authorities in other countries. It is published annually in a hardback edition by CCH Inc. (US), and contains papers presented at the series of Annual Global Conferences on Environmental Taxation. Hope is an Associate Editor. Abstracts of papers presented at the Third Global Conference on Environmental Taxation Issues can either be viewed at [www.vermontlaw.edu/elc/envirotax.cfm](http://www.vermontlaw.edu/elc/envirotax.cfm) or by contacting Professor Janet Milne by email at [jmilne@vermontlaw.edu](mailto:jmilne@vermontlaw.edu).

**Estate planning, trusts, taxes & superannuation/Negligent financial advice** Sydney 25 July 2002; Melbourne 18 July 2002; Brisbane 11 July 2002 <http://www.laams.com.au>

**2002 Sir Maurice Byers Lecture** This year's lecture will be given by Emeritus Professor Leslie Zines, Visiting Fellow, Research School of Social Sciences, ANU, Wednesday, 16 October 2002, Bar Association Common Room, 176 Phillip St, Sydney

**Ross Parsons Lecture in Taxation, Corporate & Commercial Law 2002** Professor Geoffrey P. Miller of New York University will deliver this year's address, which is entitled "The Global Regulation of Banking and Insurance: From HIH to Enron". The address will take place at 5.30 pm on Thursday 11 July 2002 in the Banco Court of the Supreme Court of NSW. The address will be followed by a dinner.

Professor Miller's address will examine the increasing convergence in the operations of all firms in the financial sector, including banking and insurance. The address will seek to pinpoint significant developments in

international banking regulation, and assess their relationship to recent spectacular collapses of financial firms, such as HIH and Enron. Professor Miller is the Max E Greenberg Professor of Law and Director of the Center for the Study of Central Banks at New York University (NYU). He is internationally known for his scholarship in the areas of banking regulation, corporate governance and securities regulation. This Lecture is named to commemorate the life and work of Professor Ross Parsons, who for many years devoted his teaching and research to taxation, corporate and commercial law at University of Sydney. Admission to the Ross Parsons Lecture is free of charge.

Following Professor Miller's address, a dinner will be held at Exchange Square, 10 Bridge Street, Sydney at 7.30 pm for 8.00 pm. For those wishing to attend, the cost of the dinner is \$120 per person. Table bookings are available. If you wish to attend either the lecture and/or the dinner, please contact Greg Sherington at the University of Sydney Faculty of Law - ph: (02) 9351 0202; fax: (02) 9351 0200; email: [gregs@law.usyd.edu.au](mailto:gregs@law.usyd.edu.au)

Yours sincerely Greg Sherington On behalf of Professor Richard Vann and Professor Jennifer Hill (and the Parsons Lecture Committee)

Please note: Professor Miller's lecture is in lieu of an address by Professor Richard M Buxbaum, University of California at Berkeley, which was originally scheduled for 23 July 2002. Professor Buxbaum's address has been postponed due to illness.

**15<sup>th</sup> Annual Stamp Duties Symposium** <http://www.ibcoz.com.au/stampduties02> Sheraton Mirage Gold Coast, 14-16 November 2002

**Taxation Institute of Australia** <http://www.taxinstitute.com.au/cda/cpd/events/1,1335,00.html> lists many of the TIA conferences, conventions, seminars, breakfast clubs. Note their Second Annual States' Taxation Conference, 25-26 July 2002, Hotel Sofitel, Melbourne; 10<sup>th</sup> National Tax Intensive Retreat, 29-31 August, Hyatt Regency, Coolumb, Qld; 5<sup>th</sup> Australian GST Symposium 17-19 October, Sheraton Mirage, Gold Coast. Enquiries to [rachelreading@taxinstitute.com.au](mailto:rachelreading@taxinstitute.com.au)

**13<sup>th</sup> Commonwealth Law Conference 2003**, Melbourne, 13-17 April 2003. Visit the conference web site at <http://www.mcigroup.com/commonwealthlaw2003.htm> to obtain an expression of interest brochure. Alternatively, contact the CLC 2003 Conference Secretariat on ph: (03) 9820 9115; fax: (03) 9820 3581; e-mail [comlaw@mcigroup.com](mailto:comlaw@mcigroup.com)

**57<sup>th</sup> International Fiscal Association Congress (IFA)**, Sydney Convention & Exhibition Centre, Darling Harbour, 31 August -4 September 2003. <http://www.ifa.nl> then click on Annual congresses. Details forthcoming.

**University of Sydney Faculty of Economics** On Wednesday 31 July 11.30 am at University of Sydney Building H69, Andrew Lymer from Birmingham University will do a workshop on Tax and the internet issues. Economics and Business Building. Level 3 Butlin Avenue opposite swimming pool. Lunch will be provided afterwards. All welcome. For further details contact Cynthia 02-93512071.

**University of Sydney Faculty of Law CLE Taxation Seminars 2002**  
<http://www.law.usyd.edu.au/cle/2002/TaxationSeminars2002.pdf>

**4<sup>th</sup> World Tax Conference**, Sydney, 22-23 May 2003. The conference was initiated by the International Tax Directors Forum which comprises CEOs of tax associations from Ireland, UK, Canada, Czech Republic, Malaysia, Germany, Netherlands, Spain and Australia. Details forthcoming. For a photo of one ATTA member "clowning" around at the 2<sup>nd</sup> World Tax Conference, see (2001) 36 *Taxation in Australia* 52

## Overseas

**American Accounting Association** Calls for paper website <http://aaahq.org/calls/default.cfm>

**Asia-Oceania Tax Consultants' Association (AOTCA) Convention** 5-7 November, 2002, Kyoto International Conference Hall, Kyoto, Japan. For further information contact: AOTCA 2002 Organising Committee Tel: +81 3 5435 0934; Fax: +81 3 5435 0941 Email: [prs@nichizei.or.jp](mailto:prs@nichizei.or.jp) Hosted by The Japan Federation of Certified Public Tax Accountants' Associations

**Canadian Tax Foundation** <http://www.ctf.ca> has a 2002 Conference schedule

**CICA Financial Reporting and Accounting Conference** 30 Sept - 2 Oct 2002, Toronto, Canada  
Agenda: A conference for financial executives, regulators, CAs in public practice, industry and government, standard setters and business advisors. This conference will provide you with the most up-to-date and extensive review of regulatory developments at the OSC and SEC, and the most recent (and pending) financial disclosure requirements from CICA and FASB. A series of general and concurrent sessions will be developed and delivered by Canadian and US experts. For more information, visit this link:  
<http://www.cica.ca/cica/cicawebsite.nsf/public/FRAA>

**European American Tax Institute** The 25th Annual Congress, 18-20 November, 2002 at the Hotel Arts in Barcelona. Programme at [http://www.e-ati.com/Conference\\_detail.lasso?event=11](http://www.e-ati.com/Conference_detail.lasso?event=11)

**European Association of Tax Law Professors Meetings and conferences**  
<http://www.eatlp.org/MeetingConference.htm>

**History of Tax Law Conference**, University of Cambridge, Centre for Tax Law, 4-5 September 2002  
<http://users.wbs.warwick.ac.uk/trn/cambridgeHTL02.pdf> back to back with the Tax Research Network Conference, listed below.

**Institute for Fiscal Studies Conferences and seminars** <http://www1.ifs.org.uk/conferences/index.shtml>

**International Bureau of Fiscal Documentation** Summer course: Principles of International and Comparative Taxation, 19-30 August 2002, in Amsterdam, the Netherlands. For details of this and other courses, see <http://www.ibfd.org>

**56<sup>th</sup> International Fiscal Association Congress** 25-30 August, 2002 in Oslo, Norway <http://www.ifa.no> or <http://www.ifa.nl> then click on Annual congresses

**International Tax Planning Association** Forthcoming meetings <http://www.itpa.org/meetings.html>

**Tax Research Network Conference**, "Taxation in a federal context", 5-6 September 2002, Cambridge University <http://users.wbs.warwick.ac.uk/trn/12thTRN.pdf> back to back with the History of Tax Law Conference, listed above.

**16<sup>th</sup> World Congress Of Accountants** 18-21 November 2002, Hong Kong Convention and Exhibition Centre, Hong Kong. Agenda: The theme chosen for this congress is "Knowledge-based Economy and the Accountant". For more information, visit the website: <http://www.wcoa2002.com>

Other useful law related conference websites include the **New South Wales Bar Association** [http://www.nswbar.asn.au/Professional/Noticeboard/ComingUp/contents\\_coming.htm](http://www.nswbar.asn.au/Professional/Noticeboard/ComingUp/contents_coming.htm) **Law Council of Australia** <http://www.lawcouncil.asn.au/events.html> **Law Courts Library** <http://www.lawlink.nsw.gov.au/conference>

## Recent publications

Butt, P "The assumptions behind plain legal language" (2002) 32 *Hong Kong Law Journal* 173-186, at 178 "... much of the corporations law is now drafted in plain language with, so far at least, no litigation over meaning. This, I believe, refutes those who would say "complex law requires complex drafting". Another example is taxation

law. In a study undertaken in 1991, the Victorian Law Reform Commission tested the comprehensibility of part of the then current Australian income tax legislation. The result? To understand the legislation required 12 years of schooling plus 15 years of university - 27 years' education in all. But this is now changing. Australia now has tax statutes drafted in language that is brutally plain, New Zealand is following suit, and the UK government has established a tax rewrite programme to introduce plain language laws."

*Canadian Tax Foundation Style guide*, 4<sup>th</sup> ed, Toronto, Canadian Tax Foundation, 2001, \$Canadian 35.00

*Consumption Tax Trends: VAT/GST, Excise and Environmental Taxes 2001 Edition*, OECD Organisation for Economic Co-operation and Development (Available via the database Source OECD)

**Deutsch, R & Sharkey, N** " Australia's capital gains tax and double taxation agreements " (2002) 56 *Bulletin for International Fiscal Documentation* 228-232. See also Gzell article.

**Gilders, F; Taylor, J; Richardson, G; Greenbaum, A & Walpole, M** *Understanding taxation law: an interactive approach*, Sydney, LexisNexis Butterworths, 2002. This marks Butterworths return to tax print publishing after a long break.

Gilmore, W "OECD, harmful tax competition and tax havens: towards and understanding of the international legal context" (2001) 27 *Commonwealth Law Bulletin* 548-571

*Guide to educational copying*, via <http://www.lawbookco.com.au/academic>

Gzell, I "Treaty application to a capital gains tax introduced after conclusion of the treaty" (2002) 76 *Australian Law Journal* 309-327. See also Deutsch & Sharkey article.

Ho, D "Tax law in modern China: evolution, framework and administration" (2001) 31 *Hong Kong Law Journal* 141-159

James, Simon (ed.) *Taxation: critical perspectives on the world economy*, Routledge, London and New York, 2002, Four Volumes. Of the hundred or so authors no less than 15 are from Australia and New Zealand, many of whom are ATTA members. This set reprints classic articles on taxation such as Adam Smith's *Canons of Taxation*, alongside more contemporary articles on modern developments. Retails for 475 Pounds, so ask your library to buy it. The table of contents is available via <http://www.routledge.co.uk>

Schenk, A & Oldman, O *Value added tax: a comparative approach in theory and practice*, Ardsley, NY, Transnational Publishers, 2001

Schenk, A & Oldman, O *Value added tax: a comparative approach with cases and materials*, Ardsley, NY, Transnational Publishers, 2001

Schwarz, J *Tax treaties: United Kingdom law and practice*, London, Sweet & Maxwell, 2001, 120 pounds

### Free calculators

CCH Calculators are handy and easily accessible tools for your day-to-day business needs. There are several Tax, Superannuation and Financial Planning calculators available, such as Assets Test, Home Loan, Spouse Rebate, Capital Gains and Income Tax. And, best of all, calculators are free for all users of the site.

[http://www.cch.com.au/fe\\_ps\\_category\\_list.asp?topic\\_code=3&category\\_code=128](http://www.cch.com.au/fe_ps_category_list.asp?topic_code=3&category_code=128)

[http://www.cch.com.au/fe\\_ps\\_category\\_list.asp?topic\\_code=2&category\\_code=128](http://www.cch.com.au/fe_ps_category_list.asp?topic_code=2&category_code=128)

[http://www.cch.com.au/fe\\_ps\\_category\\_list.asp?topic\\_code=5&category\\_code=128](http://www.cch.com.au/fe_ps_category_list.asp?topic_code=5&category_code=128)

### Quotable quote:



"When war expenditure compelled the Commonwealth to resort to direct taxation, our first Income Tax Assessment Act was a thing of beauty and simplicity that would not have shamed Wordsworth or TS Eliot. But a graduated income tax tempts the crafty taxpayer to all sorts of devices to reduce his assessment; and just as in the Navy there was never-ending competition between guns and targets - armour being strengthened to stop missiles and missiles being weighted and hardened and speeded to pierce armour - so the battle of wits between taxpayer and taxation office led to all sorts of barbed-wire entanglements to keep the wily taxpayers from slipping through, till the Act became the literary monstrosity it is today." Source: Garran, RR *Prosper the Commonwealth*, Sydney, Angus & Robertson, 1958 p 146

## ATTA News August 2002

### Presidential column

Great news to report this month. Michael Walpole, our vice-President, has recently been promoted to Associate Professor at ATAX. Congratulations Michael!

Other relatively less exciting (but necessary) matters to report:

1 Jacqui McManus (Secretary/Treasurer) is organising our financial affairs with a view to having our papers ready shortly for audit/ tax return preparation. David McIlwraith volunteered his firm at our last AGM to do this in an honorary capacity - which is much appreciated.

2 ATTA 2003 conference (hosted by Wollongong): Natalie Stoianoff is getting underway with the organising and I'm sure we can expect to hear more soon. Meanwhile, keep the dates free (30-31 Jan & 1 Feb) and think about presenting a paper and/or taking a position on the Executive. Natalie's contact details are included elsewhere in the newsletter.

### Marg

#### Overseas exposure

*Tax Notes International* is a weekly, English-language journal that publishes news and commentary regarding tax developments throughout the world. We also transmit international tax news and documents on a daily basis on our Internet-based publication, the *Worldwide Tax Daily*.

We currently have people who write for us in most countries of the world but we have found we would like to offer our readers greater coverage of Australia's tax developments. Would you be interested in contributing a short article on a recent or breaking tax development for our publications? Alternatively, do you know of one of your colleagues who you think might be interested in contributing an article? We would also be interested in publishing articles from their firm's weekly or monthly tax newsletters, if the firm would like to regularly e-mail them to us. There is no charge to you whenever you submit an article to us.

We would be glad in your contributing tax and/or transfer pricing articles to the weekly *Tax Notes International* magazine and the daily online *Worldwide Tax Daily*. (Your articles would appear in both the print and online versions.) We publish articles of various lengths. In each magazine, we publish 1-3 long, analytical articles and the rest are tax-news articles explaining the latest tax developments in a particular country. We are mostly interested in articles on legislative changes and proposals, administrative developments, court decisions, tax treaty news, and important conferences.

We prefer for articles to be e-mailed to our general e-mail address: [tni@tax.org](mailto:tni@tax.org). Most articles range anywhere between 1 and 5 pages in length, with special reports no more than 20 pages in length. The magazine goes to print every Wednesday, so an article should be submitted by Tuesday at 5:00 p.m. EST at the latest if you want to get something in a particular issue. The online version is updated with new articles, documents, and other tax information every week day.

Please take a look at Tax Analysts' web page on the Internet to find out more information about our products. The address is: <http://www.tax.org>. Please e-mail our customer service staff for a free trial at: [sales@tax.org](mailto:sales@tax.org) or call (800) 955-3444. There you will be able to view all of the recent articles written on Australia and other countries, as well as the full texts of many documents.

We want to inform you that we have a new Web-based feature that allows us to publish on our Web site the news that you send us within moments after you send it to us. We will still publish a daily *Worldwide Tax Daily* file, but we will also be updating our news on our Web site as we process that news.

Andrew Horsfield, Editorial Assistant, Tax Analysts International Publications, Arlington, Va. USA  
TEL (703) 531-4833 / e-mail: [Andrew\\_Horsfield@tax.org](mailto:Andrew_Horsfield@tax.org)  
FAX (703) 533-4646

### **Forthcoming VIP event**

We (Sydney Law School) will be organising a dinner for Graham Hill probably in late October or early November in recognition of his work in tax over many years and celebrating his LLD. I'll give you details when we know them so that you can include them in the ATTA newsletter or otherwise send them out to ATTA members. It would be good to have a big turnout of academics as well as the profession.

### **Richard Vann**

#### **Appointments and departures**

Harry Rigney, who has written and taught in the tax area, was made a partner, taxation division with McInnes Wilson, Brisbane. Source: *Australian Financial Review* 12 July 2002, p 59.

Michael Walpole, was promoted as Associate Professor, at ATAX.

Both Richard Vann, Challis Professor of Law, University of Sydney and Neil Warren, Associate Director (Research), Australian Taxation Studies Program (ATAX) were appointed to the Board of Taxation Advisory Panel along with 20 tax practitioners, some of whom have taught tax such as Ann O'Connell (University of Melbourne) and Tony Rumble (ATAX). Fuller details at Board of Taxation <http://www.taxboard.gov.au/pressreleases/009.htm> media release of 9 July 2002.

Associate Professor Patrick Gallagher, has resigned from ATAX. Patrick along with Professor Yuri Grbich were among the founders of ATAX, in 1989. Patrick was also the foundation president of ATTA. Watch this space.

Bev Dahlby, Professor of Economics, University of Alberta, is the 2002 ATAX Abe Greenbaum Research Fellow for the duration of August 2002. Bev served on the Technical Committee on Business Taxation, chaired by Jack Mintz in 1996. This was the Canadian equivalent to our Ralph Review of Business Taxation.

### **Duplicates for University of West Indies**

John Passant wishes to thank those colleagues who contacted him about sending library material to help the Law Programme at the University of the West Indies in the Bahamas. Unfortunately at the very last minute John could not take up the job in the Bahamas. He will continue his work in the International area of the Australian Taxation Office.

However, John received the following message from Yemisi Dina, the Librarian in the Law Programme about library material.

"Kindly fwd my address to the librarians. We have an account with TNT Carriers so they can send the books through them without having to bear any costs."

Yemisi's email address is [yemisidina@yahoo.com](mailto:yemisidina@yahoo.com)

Anyone with material they could send should contact Yemisi direct. Thanks again for your support.

**John Passant** (02) 6216 5755 (work)

## **Tax, Accounting and Law Related Meetings**

Editors note: Readers will have a chance to attend at least four tax/law international conferences, to be held in either Sydney or Melbourne during 2003. Why pay departure tax when you can attend an international conference in Australia?

### **Local**

**ALTA Conference 2002** (see also <http://www.law.murdoch.edu.au/alta> ) The School of Law at Murdoch University invites you to the 57th Australasian Law Teachers Association Conference. The conference will be held in Perth on 29 September-2 October 2002.

**ATAX Seminars and workshops** <http://www.atax.unsw.edu.au/pe/seminars.htm>

**ATAX Bev Dahlby**, Professor of Economics, University of Alberta & ATAX Abe Greenbaum Research Fellow 2002 will speak on "Globalization and the Future of the Corporate Income Tax" on Friday 16 August 2002; 12:30 - 14:00 CATS room (2nd floor), ATAX Building, 45 Beach Street, Clovelly (ample off-street parking is available). A sandwich luncheon will be provided. For catering purposes, please confirm your attendance with <[b.tran-nam@unsw.edu.au](mailto:b.tran-nam@unsw.edu.au)> by Tuesday 13 August 2002.

**Fifteenth Annual Australasian Tax Teachers Association Conference**, University of Wollongong, 30-31 January - 1 February 2003. Details forthcoming. Contact: [natalies@uow.edu.au](mailto:natalies@uow.edu.au)

**Fourth Annual Global Conference on Environmental Taxation: Experience And Potential** 5-7 June, 2003 Four Seasons Hotel (formerly the Regent Hotel), Sydney. Conference Overview at <http://www.law.mq.edu.au/eti> or contact: Mr Hope Ashiabor, Macquarie University, Division of Law, Sydney, NSW 2109, Australia. Telephone: (61-2) 9850 8457 Facsimile: (61-2) 9850 9952 Email: [hope.ashiabor@mq.edu.au](mailto:hope.ashiabor@mq.edu.au). Presenters should submit an abstract in electronic form by 8 November, 2002 on any of the nominated topics *or on related issues*. The abstract should not exceed 300 words, and this should be accompanied with a short biographical note of up to 50 words (please also include your full mailing address). Participants final papers (in electronic form) by 14 March, 2003.

**2002 Sir Maurice Byers Lecture** This year's lecture will be given by Emeritus Professor Leslie Zines, Visiting Fellow, Research School of Social Sciences, ANU, Wednesday, 16 October 2002, Bar Association Common Room, 176 Phillip St, Sydney

**15<sup>th</sup> Annual Stamp Duties Symposium** <http://www.ibcoz.com.au/stampduties02> Sheraton Mirage Gold Coast, 14-16 November 2002

**Taxation Institute of Australia** <http://www.taxinstitute.com.au/cda/cpd/events/1,1335,,00.html> lists many of the TIA conferences, conventions, seminars, breakfast clubs. Note their 10<sup>th</sup> National Tax Intensive Retreat, 29-31 August, Hyatt Regency, Coolool, Qld; 5<sup>th</sup> Australian GST Symposium 17-19 October, Sheraton Mirage, Gold Coast. Enquiries to [rachelreading@taxinstitute.com.au](mailto:rachelreading@taxinstitute.com.au)

The Queensland Division of the Taxation Institute will be holding its inaugural Far North Queensland Tax Convention at the Cairns Radisson in Cairns on 11-12 September 2002. Topics include Structures for Business Investment, Consolidations, Superannuation strategies and Dangers, Are Trusts viable?, State Taxes, Developments in the last 12 months, Loans, and Estate Planning. Tickets can also be purchased for the 2 day Racing Event "The Cairns Amateurs" to be held on 13-14 September 2002. For more details, contact Janette Exley/Brian Galligan by clicking <mailto:QLD@taxinstitute.com.au> or by telephoning (07) 3221 5505. For a copy of the Convention Brochure and Registration Form, go here <http://www.taxinstitute.com.au/CDA/Stories/Individual/1,1030,39115,00.html>

**13th Commonwealth Law Conference 2003**, organised by the Law Institute of Victoria, Melbourne, 13-17 April 2003. Speakers include the Chief Justices of England, Canada, New Zealand and Australia, Chris Patten, former Governor of Hong Kong and Cherie Booth QC. Visit the conference web site at <http://www.mcigroup.com/commonwealthlaw2003.htm> to obtain an expression of interest brochure. Alternatively, contact the CLC 2003 Conference Secretariat on ph: (03) 9820 9115; fax: (03) 9820 3581; e-mail [comlaw@mcigroup.com](mailto:comlaw@mcigroup.com)

**57<sup>th</sup> International Fiscal Association Congress (IFA)**, Sydney Convention & Exhibition Centre, Darling Harbour, 31 August -4 September 2003. <http://www.ifa.nl> then click on Annual congresses. Details forthcoming. The organising committee includes Justice Graham Hill, Bob Deutsch.

**University of Sydney Faculty of Law CLE Taxation Seminars 2002**  
<http://www.law.usyd.edu.au/cle/2002/TaxationSeminars2002.pdf>

**4<sup>th</sup> World Tax Conference**, Sydney, 22-23 May 2003. The conference was initiated by the International Tax Directors Forum which comprises CEOs of tax associations from Ireland, UK, Canada, Czech Republic, Malaysia, Germany, Netherlands, Spain and Australia. Details forthcoming.

## Overseas

**American Accounting Association** Calls for paper website <http://aaahq.org/calls/default.cfm>

**Asia-Oceania Tax Consultants' Association (AOTCA) Convention** 5-7 November, 2002, Kyoto International Conference Hall, Kyoto, Japan. For further information contact: AOTCA 2002 Organising Committee Tel: +81 3 5435 0934; Fax: +81 3 5435 0941 Email: [prs@nichizei.or.jp](mailto:prs@nichizei.or.jp) Hosted by The Japan Federation of Certified Public Tax Accountants' Associations

**Canadian Tax Foundation** <http://www.ctf.ca> has a 2002 Conference schedule

**CICA Financial Reporting and Accounting Conference** 30 Sept - 2 Oct 2002, Toronto, Canada  
Agenda: A conference for financial executives, regulators, CAs in public practice, industry and government, standard setters and business advisors. This conference will provide you with the most up-to-date and extensive review of regulatory developments at the OSC and SEC, and the most recent (and pending) financial disclosure requirements from CICA and FASB. A series of general and concurrent sessions will be developed and delivered by Canadian and US experts. For more information, visit this link:  
<http://www.cica.ca/cica/cicawebsite.nsf/public/FRAA>

**Economic Freedom in the EU Treaty and National Direct Taxation. The Non-Discrimination principle: tax issues** Bologna, Italy, 27-28 September 2002, University of Bologna Faculty of Law - Sala delle Armi "Tito Carnacini" - Via Zamboni, 22. Conference registration is free. Email: [berliri@alma.unibo.it](mailto:berliri@alma.unibo.it) Tel: +39-051 209 96 56 / 051 209 96 55. Sponsored by Associazione Industriali Della Provincia Di Bologna and UniCredit Banca Rolo Banca 1473

**European American Tax Institute** The 25th Annual Congress, 18-20 November, 2002 at the Hotel Arts in Barcelona. Programme at [http://www.e-ati.com/Conference\\_detail.lasso?event=11](http://www.e-ati.com/Conference_detail.lasso?event=11)

## European Association of Tax Law Professors Meetings and conferences

<http://www.eatlp.org/MeetingConference.htm>

**History of Tax Law Conference**, University of Cambridge, Centre for Tax Law, 4-5 September 2002

<http://users.wbs.warwick.ac.uk/trn/cambridgeHTL02.pdf> back to back with the Tax Research Network Conference, listed below.

**Institute for Fiscal Studies Conferences and seminars** <http://www1.ifs.org.uk/conferences/index.shtml>

**International Bureau of Fiscal Documentation** Summer course: Principles of International and Comparative Taxation, 19-30 August 2002, in Amsterdam, the Netherlands. For details of this and other courses, see

<http://www.ibfd.org>

**56<sup>th</sup> International Fiscal Association Congress** 25-30 August, 2002 in Oslo, Norway <http://www.ifa.no> or <http://www.ifa.nl> then click on Annual congresses

**International Tax Planning Association** Forthcoming meetings <http://www.itpa.org/meetings.html>

**11th KPMG International Leasing Tax Conference** - Dublin, 16 - 17 September 2002. The international leasing and asset-based financing markets have seen many developments including significant changes in tax law in some of the major tax equity markets. Other developments include the beginning of transnational regulation of tax-based leasing incentives, important accounting developments, and the impact on asset financing generally of September 11th. These important issues will be explored at the conference.

If you would like a brochure in relation to this conference, please contact Gayle Voller by email: [gvoller@kpmg.com.au](mailto:gvoller@kpmg.com.au) or telephone (02) 9335 7168.

**Tax Research Network Conference**, "Taxation in a federal context", 5-6 September 2002, Cambridge University <http://users.wbs.warwick.ac.uk/trn/12thTRN.pdf> back to back with the History of Tax Law Conference, listed above.

**16th World Congress Of Accountants** 18-21 November 2002, Hong Kong Convention and Exhibition Centre, Hong Kong. Agenda: The theme chosen for this congress is "Knowledge-based Economy and the Accountant". For more information, visit the website: <http://www.wcoa2002.com>

Other useful law related conference websites include the **UNSW Faculty of Law Conference Calendar 2002** <http://www.law.unsw.edu.au/events/confcalendar2002.html> **New South Wales Bar Association** [http://www.nswbar.asn.au/Professional/Noticeboard/ComingUp/contents\\_coming.htm](http://www.nswbar.asn.au/Professional/Noticeboard/ComingUp/contents_coming.htm) **Law Council of Australia** <http://www.lawcouncil.asn.au/events.html> **Law Courts Library** <http://www.lawlink.nsw.gov.au/conference>

## Driving to and from Wollongong

There are special shuttle services to and from Sydney airport for the Wollongong region. Details will appear in the conference brochure.

Some interstate travellers may wish to arrive in Sydney and be driven down to Wollongong with other ATTA members. I'm not sure if it is feasible to draw up a list of people offering lifts and those wanting lifts. Or if ATTA members are on friendly terms with some Sydneysiders, then a phone call could be the way to go. On the way down there are numerous options for scenic lookouts ranging from Stanwell Tops to Mount Panorama. On the way back if you aren't in a hurry, there is Bulli Pass, which hugs the coast line. You could possibly stop at the Scarborough Hotel to take in the view. Con vista! The road is reminiscent of driving along a European coastline,

like the road to the Isle of Capri (not that I have been there)! Try it. Watch out for falling rocks! At Stanwell Tops, stop to see the hanggliders.

### Print more current than electronic medium

In the *ATTA News*, July 2002, I mentioned the availability of Ho, D "Tax law in modern China: evolution, framework and administration" (2001) 31 *Hong Kong Law Journal* 141-159 in print. One member went onto Lexis, as it holds the HKLJ, but the latest issues there were those of 2000, whereas the print versions available include 2001 and 2002. Why is this so?

### Recent publications

Australian Law Reform Commission *Securing compliance: civil and administrative penalties in federal regulation*, Discussion Paper 65, May 2002. <http://www.austlii.edu.au/au/other/alrc/publications/dp/65>  
Chapter 5 Overview of federal regulators had a section on Revenue.

**Blissenden, M** "Comments concerning Consultation Paper on the proposed Inspector General"  
[http://www.taxboard.gov.au/Tax\\_Value\\_Method/tvm\\_inspector/downloads/Blissenden.pdf](http://www.taxboard.gov.au/Tax_Value_Method/tvm_inspector/downloads/Blissenden.pdf)

Fawkes, T "The proposed EU VAT on electronically transmitted services: enforcement and compliance issues" (2001) 22 *Northwestern Journal of International Law & Business* 47-68. See also Joostens et al and Sanderson et al articles for the latest developments.

The latest issue of *Intertax*, (2002) 30 (6-7) *Intertax*, appears gratis from <http://www.kluweronline.com/issn/0165-2826/current>

*Issues in Australia's international tax regime: an international comparative review*. An information paper commissioned by The Business Council of Australia, July 2002. Prepared by KPMG for the BCA, written by David Stevens and Julian Sheezel. Available from <http://www.bca.com.au> (26 pages)

Joostens, M; Cambien, J-M and Lejeune, I "EU Agreement on taxation of electronically supplied services" (2002) 13 *International VAT Monitor* 154-59

Kobetsky, Michael & Krever, Rick "Taxation law", in: Blackshield, T; Coper, M & Williams, G (eds) *Oxford companion to the High Court of Australia*, Melbourne, Oxford University Press, 2001, pp 659-61

Legal education in Australia, is the theme of (2001) 3 *UTS Law Review*. In particular note the following:

- Childs, B & Taylor, L "You can lead a horse to water ... introducing online education", pp 141-146
- Gray, J "Teaching excellence in the new millenium - interviews with Professor Michael Adams and Ms Irene Nemes", pp 147-1-58
- Lancaster, J "In favour of an integrated approach to the teaching of ethics to business law students"

Sanderson, C; Houtzager, M & Merrill, P "Remote control: a guide for US E-Commerce vendors to the new EU VAT Directive (2002) 26 *Tax Notes International* 1113-23

**Sawyer, AJ** "Proposals to reduce compliance costs - a mixed response by the New Zealand Government" (2002) 56 *Bulletin for International Fiscal Documentation* 333-40

Spencer, DE "OECD proposals: a status report" (2002) 13 (7) *Journal of International Taxation* 15-25. Examined the OECD progress implementing its initiatives on tax havens and harmful tax practices.

Taggart, M "Gardens or graveyards of scholarship? Festschriften in the literature of the common law" (2002) 22 *Oxford Journal of Legal Studies* 227-52. Traces the increase in Festschriften published in the UK over the past 30

years, the failure to index contributions to legal Festschriften hence leading to the reference in the title to 'graveyards of scholarship'. In Australia, I can count on one finger, the number of tax Festschriften.

#### Quotable quote:

"Tax lawyers will have quite different needs. They will tend strongly to resist the commoditizing of their knowledge but will insist instead on having a full range of primary source materials (legislation, regulations, and case law) at their fingertips and easily accessible online." Susskind, RE *The future of law: facing the challenges of information technology*, New York, Oxford University Press, 1996, p 25

### ATTA News September 2002

Editor: Colin Fong, ATAX, UNSW [c.fong@unsw.edu.au](mailto:c.fong@unsw.edu.au)

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- 8 Asian Law Online
- 9 SCALEplus now scaled down
- 10 Law Society Journal online now only for members
- 11 Recent publications
- 12 Quotable quote

#### 1 Presidential column

Planning for the ATTA 2003 conference is well underway, you should have received the details by now via email. If not, they are included in this newsletter. Please forward the details to other interested colleagues within your Faculty or organisation - particularly those in the accounting field who may not be on our email list.

The opportunity to include the 2003 conference papers in a referred monograph is an excellent innovation and may make it easier for academics to get funding to attend. Hope so! Would be great to see as many of you there as possible. If you haven't time to write a paper, please consider a role as a discussant, it's still an excellent opportunity for you to contribute.

There has been much interest in our newsletters - Colin (who is doing a great job) has had many enquiries from people wanting to keep in touch with ATTA. In addition to sending out the monthly newsletters to members, they (including backcopies) will be stored on our webpage in the very near future - hopefully by the time you receive this newsletter!

**Marg McKerchar**

#### 2 ATTA Conference

The 15th Annual Conference of the [Australasian Tax Teachers' Association](#) is to be held **30 January – 1 February 2003** at Wollongong, Australia **Hosted by the Faculty of Law, University of Wollongong**



### Call for papers & discussants\*

Tax teachers, tax professionals and tax scholars, especially postgraduate students, are invited to propose papers, sessions or participate as discussants\*.

A major theme for this conference is the [Tax and accounting interface](#)

#### Sub-themes include:

- Inconsistencies between tax law and accounting standards
- Pressure of compliance with 2 systems
- Seeking harmony
- International developments and comparisons

Papers presented focussing on this major theme will be considered for publication in a refereed monograph to be edited by Natalie Stoianoff and Dr Mary Kaidonis.

\* We are planning to provide greater opportunities for participation in this conference by altering the format of sessions to include a commentator/discussant on the papers being presented. This should encourage those who do not have time to prepare a paper to be able to participate in the program in a different capacity and to provide authors with a constructive review of their papers.

### Deadlines

The following deadlines are fairly tight as we will have to provide papers to discussants with a reasonable lead time for their preparation and we propose to provide all papers on CD ROM format to registrants before attending the conference at the end of January.

[Submission of Abstracts](#) (required by email, up to 200 words): **23rd September 2002**

[Notification that papers have been accepted](#): **4th October 2002**

[Submission of final papers](#): **29th November 2002**

To express interest please email: Natalie Stoianoff [natalies@uow.edu.au](mailto:natalies@uow.edu.au)

Further information please email: Shelley Johnson [sjohnson@uow.edu.au](mailto:sjohnson@uow.edu.au)

Further details and registration form available soon at [www.uow.edu.au/law](http://www.uow.edu.au/law)

### 3 Forthcoming VIP event

We (Sydney Law School) will be organising a dinner for Graham Hill probably in late October or early November in recognition of his work in tax over many years and celebrating his LLD. I'll give you details when we know them so that you can include them in the ATTA newsletter or otherwise send them out to ATTA members. It would be good to have a big turnout of academics as well as the profession. Enquiries to Nancy Carrasco on (02) 93510282 or [nancyc@law.usyd.edu.au](mailto:nancyc@law.usyd.edu.au)

Richard Vann

### 4 ATAX Research Fellowships

Attention all Tax Researchers

Two ATAX Research Fellowships will be again offered in 2003 worth AUD\$7,500 each. We are looking to bring high-quality tax researchers to ATAX in Sydney for a period of three weeks, to foster good research links with local and overseas colleagues in the area of taxation research. All details about the scheme are included at <http://www.atax.unsw.edu.au/research/fellowships.htm>

Feel free to distribute information on the above link amongst your colleagues or via other electronic mail list to which you might have access.

Neil Warren, ATAX Research Convenor

## 5 Call for papers

*Economic Analysis and Policy*, the journal of the Economic Society of Australia (Queensland) is calling for papers for a special issue devoted to research on International taxation and foreign investment. It will mainly focus on the relationship between international taxation and inward and outward foreign direct and portfolio investment of a small open economy such as Australia. Areas suggested but are not limited to: Tax policies and location decisions; Impact of taxation on the repatriation decision (dividends, interest, royalties, fees); Tax treaties, FDI, exchange of information; Taxation and cross-border M&As; Tax incentives, other incentives and FDI; tax sparing; Trends in global capital income taxation; Impact of taxation on internationally mobile highly skilled employees.

Authors should submit their manuscript by 15 December 2002 in 5 printed copies to the guest editor: Professor DJ Juttner, University of Magdeburg, Faculty of Economics and Management, PO Box 4120 Universitätsplatz 2, 39016 Magdeburg Germany [johannes.juettner@gast.uni-magdeburg](mailto:johannes.juettner@gast.uni-magdeburg) or [jjuttner@efs.mqu.edu.au](mailto:jjuttner@efs.mqu.edu.au)

## 6 Appointments and departures

Tax teachers do seem to be frustrated politicians sometimes, but sometimes they meet with political success. Wayne Mapp, who taught tax for many years at the Business School, University of Auckland, was elected in the first MMP election in 1999 to the New Zealand parliament for a territorial seat, North Shore. Wayne survived the rout of National Party members in the July election and is now poised to be a treasury spokesperson for the opposition.

### Philip Burgess

Lyndal Taylor has gone as a Visiting Scholar to Wolfson College Cambridge from September to the end of the year. Still contactable at e-mail address [Lyndal.Taylor@uts.edu.au](mailto:Lyndal.Taylor@uts.edu.au) Lyndal will be visiting a number of law schools such as Queens in Belfast and University of Kent Canterbury as well attending and giving papers at lots of conferences - Tax Research Network (attending), Society of Legal Scholars (giving a paper on teaching portfolios) LCIA in Durban (giving a paper on the use of ADR at the CTTT) and International Bar Association in Durban (giving a paper on educational malpractice) Lyndal will be back in mid Jan.

## 7 Tax, Accounting, Economics and Law Related Meetings

### Local

**ALTA Conference 2002** (see also <http://www.law.murdoch.edu.au/alta>) The School of Law at Murdoch University invites you to the 57th Australasian Law Teachers Association Conference. The conference will be held in Perth on 29 September-2 October 2002.

**ATAX Seminars and workshops** <http://www.atax.unsw.edu.au/pe/seminars.htm>

**Fifteenth Annual Australasian Tax Teachers Association Conference**, University of Wollongong, 30- January - 1 February 2003. See notice at the beginning of this news. Contact: [natalies@uow.edu.au](mailto:natalies@uow.edu.au)

**Australian Conference of Economists 2002**, Adelaide, 30 September - 3 October 2002; Business symposium 4 October <http://www.ecosoc.org.au/conf2002.html> There will be special segments on fiscal equalisation, microeconomic reform, the Japanese economy, water economics and wine economics. Invited speakers who have given firm acceptances of invitations to take part are David Card (University of California at Berkeley), Bob Nobay (London School of Economics), Edward Barbier (University of Wyoming), John Quiggin (Australian National University and Queensland University of Technology), Mervyn Lewis (University of South Australia) and Jeff Bennett (Australian National University).

**Fourth Annual Global Conference on Environmental Taxation: Experience And Potential** 5-7 June, 2003  
Four Seasons Hotel (formerly the Regent Hotel), Sydney. Conference Overview at <http://www.law.mq.edu.au/eti>  
or contact: Mr Hope Ashiabor, Macquarie University, Division of Law, Sydney, NSW 2109, Australia. Telephone: (61-2) 9850 8457 Facsimile: (61-2) 9850 9952 Email: [hope.ashiabor@mq.edu.au](mailto:hope.ashiabor@mq.edu.au). Presenters should submit an abstract in electronic form by 8 November, 2002 on any of the nominated topics *or on related issues*. The abstract should not exceed 300 words, and this should be accompanied with a short biographical note of up to 50 words (please also include your full mailing address). Participants final papers (in electronic form) by 14 March, 2003.

**2002 Sir Maurice Byers Lecture** This year's lecture will be given by Emeritus Professor Leslie Zines, Visiting Fellow, Research School of Social Sciences, ANU, Wednesday, 16 October 2002, Bar Association Common Room, 176 Phillip St, Sydney. The title of the lecture will be announced closer to that date. Admission is \$10.00. The Lecture is CPD accredited: two points in the substantive law strand. To register for the Lecture, contact Denise Fleming at the Bar Association on ph:(02) 9229 1720; e-mail: [dfleming@nswbar.asn.au](mailto:dfleming@nswbar.asn.au)

**15<sup>th</sup> Annual Stamp Duties Symposium** <http://www.ibcoz.com.au/stampduties02> Sheraton Mirage Gold Coast, 14-16 November 2002

**Taxation Institute of Australia** <http://www.taxinstitute.com.au/cda/cpd/events/1,1335,00.html> lists many of the TIA conferences, conventions, seminars, breakfast clubs. Note their 5<sup>th</sup> Australian GST Symposium 17-19 October, Sheraton Mirage, Gold Coast. Enquiries to [rachelreading@taxinstitute.com.au](mailto:rachelreading@taxinstitute.com.au)

**13th Commonwealth Law Conference 2003**, organised by the Commonwealth Lawyers Association and hosted by the Law Institute of Victoria, Melbourne, 13-17 April 2003. Speakers include the Chief Justices of England, Canada, New Zealand and Australia, Chris Patten, former Governor of Hong Kong and Cherie Booth QC. Visit the conference web site at <http://www.mcigroup.com/commonwealthlaw2003.htm> to obtain an expression of interest brochure. Alternatively, contact the CLC 2003 Conference Secretariat on ph: (03) 9820 9115; fax: (03) 9820 3581; e-mail [comlaw@mcigroup.com](mailto:comlaw@mcigroup.com)

**57<sup>th</sup> International Fiscal Association Congress (IFA)**, Sydney Convention & Exhibition Centre, Darling Harbour, 31 August -4 September 2003. <http://www.ifa.nl> then click on Annual congresses. Details forthcoming. The organising committee includes Justice Graham Hill, Bob Deutsch.

**University of Sydney Faculty of Law CLE Taxation Seminars 2002**  
<http://www.law.usyd.edu.au/cle/2002/TaxationSeminars2002.pdf>

**4<sup>th</sup> World Tax Conference**, Sydney, 22-23 May 2003. The conference was initiated by the International Tax Directors Forum which comprises CEOs of tax associations from Ireland, UK, Canada, Czech Republic, Malaysia, Germany, Netherlands, Spain and Australia. The Conference will cover but not be limited to these topics:

- Accounting Standards (post Enron) and their relevance in determining taxable income
- Consolidated tax returns
- Consultative processes and development of tax reform
- Promoter penalties and safe harbors
- Regulation of Tax Professionals
- Self Assessment lessons and pitfalls

For more information please contact [tia@taxinstitute.com.au](mailto:tia@taxinstitute.com.au)

## Overseas

**American Accounting Association** Calls for paper website <http://aaahq.org/calls/default.cfm>

**Asia-Oceania Tax Consultants' Association (AOTCA) Convention** 5-7 November, 2002, Kyoto International Conference Hall, Kyoto, Japan. For further information contact: AOTCA 2002 Organising Committee Tel: +81 3

5435 0934; Fax: +81 3 5435 0941 Email: [prs@nichizei.or.jp](mailto:prs@nichizei.or.jp) Hosted by The Japan Federation of Certified Public Tax Accountants' Associations

**Canadian Tax Foundation** <http://www.ctf.ca> has a 2002 Conference schedule

**CICA Financial Reporting and Accounting Conference** 30 Sept - 2 Oct 2002, Toronto, Canada  
Agenda: A conference for financial executives, regulators, CAs in public practice, industry and government, standard setters and business advisors. This conference will provide you with the most up-to-date and extensive review of regulatory developments at the OSC and SEC, and the most recent (and pending) financial disclosure requirements from CICA and FASB. A series of general and concurrent sessions will be developed and delivered by Canadian and US experts. For more information, visit this link:  
<http://www.cica.ca/cica/cicawebsite.nsf/public/FRAA>

**Economic Freedom in the EU Treaty and National Direct Taxation. The Non-Discrimination principle: tax issues** Bologna, Italy, 27-28 September 2002, University of Bologna Faculty of Law - Sala delle Armi "Tito Carnacini" - Via Zamboni, 22. Conference registration is free. Email: [berliri@alma.unibo.it](mailto:berliri@alma.unibo.it) Tel: +39-051 209 96 56 / 051 209 96 55. Sponsored by Associazione Industriali Della Provincia Di Bologna and UniCredit Banca Rolo Banca 1473

**European American Tax Institute** The 25th Annual Congress, 18-20 November, 2002 at the Hotel Arts in Barcelona. Programme at [http://www.e-ati.com/Conference\\_detail.lasso?event=11](http://www.e-ati.com/Conference_detail.lasso?event=11)

**European Association of Tax Law Professors Meetings and conferences**  
<http://www.eatlp.org/MeetingConference.htm>

**Institute for Fiscal Studies Conferences and seminars** <http://www1.ifs.org.uk/conferences/index.shtml>

**International Bureau of Fiscal Documentation** Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org>

**International Tax Planning Association** Forthcoming meetings <http://www.itpa.org/meetings.html>

**16th World Congress Of Accountants** 18-21 November 2002, Hong Kong Convention and Exhibition Centre, Hong Kong. Agenda: The theme chosen for this congress is "Knowledge-based Economy and the Accountant". For more information, visit the website: <http://www.wcoa2002.com>

Other useful law related conference websites include the **UNSW Faculty of Law Conference Calendar 2002** <http://www.law.unsw.edu.au/events/confcalendar2002.html> **New South Wales Bar Association** [http://www.nswbar.asn.au/Professional/Noticeboard/ComingUp/contents\\_coming.htm](http://www.nswbar.asn.au/Professional/Noticeboard/ComingUp/contents_coming.htm) **Law Council of Australia** <http://www.lawcouncil.asn.au/events.html> **Law Courts Library** <http://www.lawlink.nsw.gov.au/conference>

## 8 Asian Law Online

Contributed by Dale Pinto.

Asian Law Online is the first online bibliographic database of Asian law materials in the world. Offered to the public as a free service to assist students and scholars of Asian legal systems, it is a collection of English language materials on Asian laws available throughout the world and includes books, chapters in books, journal articles and theses.

The database is organised according to countries in East Asia and a selection of basic legal areas. The database can be searched for any word or a more specific advanced search can be conducted. The database is also linked to a list of useful websites for each country and legal area. You can even browse by country, as well as by subject (eg, tax law).

Asian Law Online can be accessed at <http://www.law.unimelb.edu.au/alc/bibliography>

## 9 SCALEplus now scaled down

For the past six years many of us have been familiar with SCALEplus, the federal Attorney-General's website <http://scaleplus.law.gov.au> which up to the beginning of 2002 had both federal and state cases and legislation. This was always a good alternative to AustLII, particularly if the latter was down. Unfortunately, SCALEplus now only has federal legislation and some non-governing territories legislation. I often warn students that SCALEplus is often more up to date with federal legislation than AustLII.

## 10 Law Society Journal online now only for members

The *Law Society Journal*, often has tax articles. For the past five or so years, this used to be available to the public, gratis on the web. However, having visited the site recently, I noticed that the contents of the journal is now only available to members. So if you have links to this website, you may wish to make adjustments.

## 11 Recent publications

**Bold** indicates ATTA members

*Abusive application of international tax agreements*, International Fiscal Association, The Hague, Kluwer, October 2001

(2002) 8 (7/8) *Asia-Pacific Tax Bulletin*

- Mann, G & Parsons, M Taxation of intellectual property: a summary of Australian tax issues
- Butler, M StJR Taxation of trusts in Australia: a practical update
- eCom Taxpert Group Taxation of electronic commerce in India
- Bruggen, E van der Tax treaty renegotiations by developing countries: a case study using comparative analysis to assess the feasibility of achieving policy objectives (Thailand)

Banoun, Bettina "Tax avoidance rules in Scandinavian and Anglo-American law" (2002) 56 *Bulletin for International Fiscal Documentation* 485-492. Includes commentary on Australia, UK and Canada.

Betten, Rijkele (ed) *Share buy-backs by listed companies from individual minority shareholders*, Amsterdam, International Bureau of Fiscal Documentation, 2002

Bevan, CJ "GST and CGT: implications for judgments" (2002) 22 *Australian Bar Review* 192-

Bird, Richard & McKenzie, Ken *Taxing business: a provincial affair?* Toronto, CD Howe Institute, 2001 and at <http://www.cdhowe.org> (Commentary No 154)

(2002) 50 (1) *Canadian Tax Journal*.

- Campbell, C Application of the Charter to civil penalties in the Income Tax Act
- Niitkman, J Obtaining disclosure of secret comparables in Canadian transfer-pricing litigation: policy and practice
- Arnold, BJ; Sasseville, J & Zolt, E Summary of the proceedings of an invitational seminar on tax treaties in the 21<sup>st</sup> century
- Municipal finance and governance reform symposium: Part one
- Fenn, WM Changing role of the municipal sector
- Kitchen, H Canadian municipalities: fiscal trends and sustainability

- Tassonyi, A Municipal budgeting
- Stein, DL Luncheon address: Love and taxes, not death and taxes
- Policy forum: Comments on the *The Income tax treatment of financial instruments: theory and practice*, by Tim Edgar
- Gergen, MP Making do in a mongrel accrual-realization regime
- May, G An evaluation of some financial instrument tax reform proposals
- Longhouse, G Making the line a gap: Edgar's treatment of the debt-equity boundary
- Edgar, T Response: a defensible and workable approach to the income tax treatment of financial instruments
- Brooks, N Canadian Tax Journal: the first decade - 1953-1962
- Personal tax planning: Estate freezes involving trusts
- Corporate tax planning: increasing taxpayer certainty in using partnerships

(2002) 50 (2) *Canadian Tax Journal*:

- Donnelly, M & Young, Allister Policy options for tax loss treatment: how does Canada compare?
- Evans, KR Leased equipment: when does a permanent establishment exist?
- Fougere, M RRSP savings and the aging of the baby boom generation
- Symposium: Municipal finance and governance reform symposium: Part 2
- Brittain, LS Financing capital expenditures
- Slack, E Property tax reform in Ontario: what have we learned?
- Dewees, DN Pricing municipal services: the economics of user fees
- Doumani, RG Municipal revenue sources: Ontario's experience with user and licence fees
- Arnold, Brian J Unlinking tax treaties and the foreign affiliate rules: a modest proposal
- Brooks, Neil Canadian Tax Journal: the second decade 1963-1972
- Selecting the foreign business entity: a review of the Canadian tax treatment of US taxes paid by a member (shareholder) of a US limited liability corporation
- Interspousal property transfers: the things they don't tell you at the diamond shop
- Selected US tax developments: US export taxation, treaty challenges, and filing leniency bear watching

Chan, Winnie "Income - subjective concept?" (2001) 7 *New Zealand Journal of Taxation Law and Policy* 25-41

Cockfield, AJ "Designing tax policy for the digital biosphere: how the internet is changing tax laws" (2002) 34 *Connecticut. Law. Review*. 333-403 (32052 words)

Diamond & Diamond *Global guide to investment incentives & capital formation*, The Hague, Kluwer. This book provides analysis of critical factors inc economic conditions laws and tax schemes of over 80 countries that a corporation must research and understand before establishing an overseas business unit. The book also contains info on how to reorganize an overseas business + info on business organisations, incorporation rules and capital requirements information. Looseleaf August 2002

Diamond & Diamond *Tax free trade zones of the world*, The Hague, Kluwer, Since 1977 this title has been the definitive guide to foreign trade zones throughout the world. This 3 vol looseleaf contains over 2,500 pages of in depth info on the 650 special aresa that are free trade zones, free ports, transit zones and free perimeters New Update August 2002

Dixon/Finney (eds) *International corporate tax planning*, Tolley 0-7545-1339-4 Paperback £97.50

Doernberg, Hinnekens, Hellerstein & Li *Electronic commerce & multijurisdictional taxation*, The Hague, Kluwer, September 2001

Edgar, Tim *Income tax treatment of financial instruments: theory and practice*, Toronto, Canadian Tax Foundation, 2000

Erard, Brian & Ho, Chih-Chi "Searching for ghosts: who are the non filers and how much tax do they owe?" (2001) 81 *Journal of Public Economics* 25-50

Hale, Gordon *Politics of taxation in Canada*, Peterborough, Ont, Broadview Press, 2001

Hancock, Jim & Smith, Julie *Financing the Federation*, Adelaide, Centre for Economic Studies, University of Adelaide & Flinders University, 2001

Herman, D *Taxing portfolio income in global financial markets*, Amsterdam, International Bureau of Fiscal Documentation, 2002. Aims to explain the current patterns of international taxation in this area, and to provide a normative analysis of what the patterns should look like.

(2002) 5 (1) *Journal of Australian Taxation*

- **Hill, Graham** True nature of a member's interest in a superannuation fund
- D'Ascenzo, Michael Taxation law design
- Birch, Charles Choosing the right joint venture structure for a farmin or farmout
- **Evans, Chris** Taxing capital gains: one step forwards or two steps back?
- **Kenny, Paul** Grapes of wrath: GST and food

(2002) 5 (2) *Journal of Australian Taxation*

- **Barkoczy, Stephen** ; Trethewey, J and Bennett, M Liquidations - income tax issues
- **Dabner, Justin** Japanese consumption tax experience: lessons for Australia?
- Birch, Charles Tolling companies and their income taxation features
- **Fisher, Rodney** Capital allowances: the new uniform regime
- **Fong, Colin** Taxation scholarship in Australia and New Zealand: a preliminary view

Jovanovich, Juan *Martin Customs valuation & transferricing - is it possible to harmonize customs & tax rules*, The Hague, Kluwer, Due December 2002

Kemmeren, Eric *Principle of origin in tax conventions: a rethinking of models*, The Hague, Kluwer, Due December 2002

(2001) 23 (4) *Loyola of Los Angeles International and Comparative Law Review*

- Lebovitz, MS & Seto, TP Preface: The fundamental problem of international taxation
- Deprez, J Telecommunications industry in the information age: a case study in globalization, deregulation, and tax competition
- Gisby, MD & Keller, J Impact of the proposed 863(d) regulations on the satellite industry
- Telford, TG & Ures, HA Role of incentives in foreign direct investment

McIntyre & Arnold *International tax primer*, 2nd ed, The Hague, Kluwer, August 2002

Meade, Janet (ed) *Methods, topics and issues in tax education: a year 2001 perspective*, Sarasota, Fl, American Taxation Association Section of the American Accounting Association, 2001. Includes **Evans, Chris** & Macmullen, Paul "Distance education in the ATAX national classroom: an Australian case study", chapter 10, pp 119-132

O'Neill, Rhonda & Wurzer, G "Electronic sources of income tax law - an introduction to a taxing topic (2002) 27 *Canadian Law Libraries* 81-84

(2001) 11 *Revenue Law Journal*:

- Corkery, J & **Bentley, Duncan** Too many words. Examined the need for plain language and good writing in tax statutes and judgments. See quotable quote.

- Pope, J Estimating and alleviating the goods and services tax compliance cost burden upon small business
- Anderson, C & Morrison, D GST and insolvency practitioner liability: who are you?
- Edmundson, P An analysis of GST and third party consideration
- Cassidy, J Part IVA - a toothless tiger?
- Dabner, J Japan's income tax system - lessons for Australia
- Bentley, Duncan Review of Roy Rohatgi *Basic international taxation*
- Barkoczy, Stephen Review of Peter McMahon and Amrit MacIntyre *GST and the financial markets*

Rohatgi, R *Basic international taxation*, The Hague, Kluwer Law International, 2001

Rosenberg, M "How a taxing problem has taken its toll: a common person's guide to an international taxation dispute" (2002) 20 *Boston University International Law Journal* 1-32

Shackelford, DA & Shevlin, T "Empirical tax research in accounting" (2001) 31 *Journal of Accounting & Economics* 321-87. Discussion by Maydew, EL pp 389-403

Thiele, van S *Free movement of persons and income tax law: the European Court in search of principles*, Amsterdam, International Bureau of Fiscal Documentation, 2002.

UK Government released on 6 August 2002 of a consultative document entitled "*Reform of Corporation Tax*". The Government is inviting comments on the consultation document and requires all responses by no later than 29 October 2002.

Wittman, D.A (ed) *Economic analysis of the law - selected readings*, Blackwell Publishing 0-631-23158-7  
Paperback 339 pages £21.99

## 12 Quotable quote:

"In July 2002, Professor McCabe wrote his decision in *Trustee for the Estate of EV Dukes v Commissioner of Taxation*. He grapples with meaning of sections 97-99A of the Income Tax Assessment Act 1936: 'The rules are complex and rigid. They cry out for simplification.' He finds no fault with the Commissioner's actions, but rather, 'If blame [for a possibly "absurd" result] is to be apportioned, a large part of it must rest with the legislative provisions that dictate the result in this case.' The member echoes the laments of every tax practitioner and tax official who ponders on the uncertain drafting of the tax statutes." Corkery, J & Bentley, D "Too many words" (2001) 11 *Revenue Law Journal* 1-5



## ATTA News October 2002

Editor: Colin Fong, ATAX, UNSW [c.fong@unsw.edu.au](mailto:c.fong@unsw.edu.au)

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### 1 ATTA Conference

The 15th Annual Conference of the [Australasian Tax Teachers' Association](#) is to be held **30 January – 1 February 2003** at **Wollongong, Australia** **Hosted by the Faculty of Law, University of Wollongong**

#### Call for papers & discussants\*

Tax teachers, tax professionals and tax scholars, especially postgraduate students, are invited to propose papers, sessions or participate as discussants\*.

A major theme for this conference is the [Tax and accounting interface](#)

Areas suggested are, but are not limited to:

- Inconsistencies between tax law and accounting standards
- Pressure of compliance with 2 systems
- Seeking harmony
- International developments and comparisons

Papers presented focussing on this major theme will be considered for publication in a refereed monograph to be edited by Natalie Stoianoff and Dr Mary Kaidonis.

There will be parallel sessions for papers that do not address the theme and accordingly if anyone is keen to present their research they should submit an abstract (required by email, up to 200 words) by **Wednesday 16th October**.

\* We are planning to provide greater opportunities for participation in this conference by altering the format of sessions to include a commentator/discussant on the papers being presented. This should encourage those who do not have time to prepare a paper to be able to participate in the program in a different capacity and to provide authors with a constructive review of their papers.

### **Deadline**

The following deadline is fairly tight as we will have to provide papers to discussants with a reasonable lead time for their preparation and we propose to provide all papers on CD ROM format to registrants before attending the conference at the end of January.

**Submission of final papers: 29th November 2002**

To express interest please email: Natalie Stoianoff [natalies@uow.edu.au](mailto:natalies@uow.edu.au)

Further information please email: Shelley Johnson [sjohnson@uow.edu.au](mailto:sjohnson@uow.edu.au)

The website for the ATTA Conference can be found at the following link:

<http://www.uow.edu.au/law/atta/atta.html>

### **2 Forthcoming VIP event**

The University of Sydney dinner in honour of ATTA patron, Graham Hill (for his LL.D and 35 years teaching) has been set for Tuesday 26 November 7.00pm for 7.30pm in the Holme building on the main campus of the University of Sydney (near the footbridge on Parramatta Road). Invitations will be forwarded shortly. Cost approx \$110. Speakers will be Kim Santow and probably me.

It would be good to have a big turnout of academics as well as the profession. Enquiries to Louise Pierce on (02) 93510391 or [louise@law.usyd.edu.au](mailto:louise@law.usyd.edu.au)

Richard Vann

### **3 ATAX Research Fellowships**

Attention all Tax Researchers

Two ATAX Research Fellowships will be again offered in 2003 worth AUD\$7,500 each. We are looking to bring high-quality tax researchers to ATAX in Sydney for a period of three weeks, to foster good research links with local and overseas colleagues in the area of taxation research. All details about the scheme are included at <http://www.atax.unsw.edu.au/research/fellowships.htm>

Feel free to distribute information on the above link amongst your colleagues or via other electronic mail list to which you might have access.

Neil Warren, ATAX Research Convenor

### **4 Previous issues of ATTA News**

Previous issues of *ATTA News*, back to May 2002, are now available from

<http://www.orange.usyd.edu.au/atta/newsletter.htm>

### **5 Appointments, departures and honours**

Congratulations to Dale Pinto, Associate Professor, Curtin University, who has passed his PhD on the topic of "*The Continued Application of Source-Based Taxation in an Electronic Commerce Environment*" from the

University of Melbourne Law School. We understand the examiners passed Dale's thesis without amendment. His supervisor was Professor Graeme Cooper.

Wouter Scholtz, formerly with ATAX, is now an Associate Professor, with the University of Cape Town, South Africa, teaching a postgraduate course, Capital transfer and transactions tax law, in 2003.

See <http://www.uct.ac.za/law/higher/cml637w.htm>

## 6 Call for papers for *Economic Analysis and Policy*

*Economic Analysis and Policy*, the journal of the Economic Society of Australia (Queensland) is calling for papers for a special issue devoted to research on International taxation and foreign investment. It will mainly focus on the relationship between international taxation and inward and outward foreign direct and portfolio investment of a small open economy such as Australia. Areas suggested but are not limited to: Tax policies and location decisions; Impact of taxation on the repatriation decision (dividends, interest, royalties, fees); Tax treaties, FDI, exchange of information; Taxation and cross-border M&As; Tax incentives, other incentives and FDI; tax sparing; Trends in global capital income taxation; Impact of taxation on internationally mobile highly skilled employees.

Authors should submit their manuscript by 15 December 2002 in 5 printed copies to the guest editor: Professor DJ Juttner, University of Magdeburg, Faculty of Economics and Management, PO Box 4120 Universitätsplatz 2, 39016 Magdeburg Germany [johannes.juettner@gast.uni-magdeburg](mailto:johannes.juettner@gast.uni-magdeburg) or [jjuttner@efs.mqu.edu.au](mailto:jjuttner@efs.mqu.edu.au)

## 7 Tax, Accounting, Economics and Law Related Meetings

### Local

ATAX Seminars and workshops <http://www.atax.unsw.edu.au/pe/seminars.htm>

**Fifteenth Annual Australasian Tax Teachers Association Conference**, University of Wollongong, 30- January - 1 February 2003. See item 1 at the beginning of this news. Contact: [natalies@uow.edu.au](mailto:natalies@uow.edu.au)

**Fourth Annual Global Conference on Environmental Taxation: Experience And Potential** 5-7 June, 2003 Four Seasons Hotel (formerly the Regent Hotel), Sydney. Conference Overview at <http://www.law.mq.edu.au/eti> or contact: Mr Hope Ashiabor, Macquarie University, Division of Law, Sydney, NSW 2109, Australia. Telephone: (61-2) 9850 8457 Facsimile: (61-2) 9850 9952 Email: [hope.ashiabor@mq.edu.au](mailto:hope.ashiabor@mq.edu.au). Presenters should submit an abstract in electronic form by 8 November, 2002 on any of the nominated topics *or on related issues*. The abstract should not exceed 300 words, and this should be accompanied with a short biographical note of up to 50 words (please also include your full mailing address). Participants final papers (in electronic form) by 14 March, 2003.

**The Annual Public Law Weekend**, 1 & 2 November 2002 (ANU) Coombs Lecture Theatre, Fellows Road. Register by 18 October 2002 For further information. Cathy Hutton, Centre for International and Public Law, Faculty of Law ANU, ACT 0200 Email: [cipl.law@anu.edu.au](mailto:cipl.law@anu.edu.au) Fax: (02) 6125 0150

**15<sup>th</sup> Annual Stamp Duties Symposium** <http://www.ibcoz.com.au/stampduties02> Sheraton Mirage Gold Coast, 14-16 November 2002

**Taxation Institute of Australia** <http://www.taxinstitute.com.au/cda/cpd/events/1,1335,,00.html> lists many of the TIA conferences, conventions, seminars, breakfast clubs. 17<sup>th</sup> National Convention, Adelaide Convention Centre, 27-29 March 2003. Enquiries to [rachelreading@taxinstitute.com.au](mailto:rachelreading@taxinstitute.com.au)

**13th Commonwealth Law Conference 2003**, organised by the Commonwealth Lawyers Association and hosted by the Law Institute of Victoria, Melbourne, 13-17 April 2003. Speakers include the Chief Justices of England,

Canada, New Zealand and Australia, Chris Patten, former Governor of Hong Kong and Cherie Booth QC. Visit the conference web site at <http://www.mcigroup.com/commonwealthlaw2003.htm> to obtain an expression of interest brochure. Alternatively, contact the CLC 2003 Conference Secretariat on ph: (03) 9820 9115; fax: (03) 9820 3581; e-mail [comlaw@mcigroup.com](mailto:comlaw@mcigroup.com)

**57<sup>th</sup> International Fiscal Association Congress (IFA)**, Sydney Convention & Exhibition Centre, Darling Harbour, 31 August -4 September 2003. <http://www.ifa-sydney.com> or <http://www.ifa.nl> then click on Annual congresses. Details forthcoming. The organising committee includes Justice Graham Hill, Bob Deutsch.

**University of Sydney Faculty of Law CLE Taxation Seminars 2002**  
<http://www.law.usyd.edu.au/cle/2002/TaxationSeminars2002.pdf>

**4<sup>th</sup> World Tax Conference**, Sydney, 22-23 May 2003. The conference was initiated by the International Tax Directors Forum which comprises CEOs of tax associations from Ireland, UK, Canada, Czech Republic, Malaysia, Germany, Netherlands, Spain and Australia. For more information please contact [tia@taxinstitute.com.au](mailto:tia@taxinstitute.com.au) or [LisaBald@taxinstitute.com.au](mailto:LisaBald@taxinstitute.com.au)

## Overseas

**American Accounting Association** Calls for paper website <http://aaahq.org/calls/default.cfm>

**Asia-Oceania Tax Consultants' Association (AOTCA) Convention** 5-7 November, 2002, Kyoto International Conference Hall, Kyoto, Japan. For further information contact: AOTCA 2002 Organising Committee Tel: +81 3 5435 0934; Fax: +81 3 5435 0941 Email: [prs@nichizei.or.jp](mailto:prs@nichizei.or.jp) Hosted by The Japan Federation of Certified Public Tax Accountants' Associations

**Canadian Tax Foundation** <http://www.cft.ca> has a 2002 Conference schedule

**European American Tax Institute** The 25th Annual Congress, 18-20 November, 2002 at the Hotel Arts in Barcelona. Programme at [http://www.e-ati.com/Conference\\_detail.lasso?event=11](http://www.e-ati.com/Conference_detail.lasso?event=11)

**European Association of Tax Law Professors Meetings and conferences**  
<http://www.eatlp.org/MeetingConference.htm>

**Institute for Fiscal Studies** Conferences and seminars <http://www1.ifs.org.uk/conferences/index.shtml>

**International Bureau of Fiscal Documentation** Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org>

**International Tax Planning Association** Forthcoming meetings <http://www.itpa.org/meetings.html>

**16th World Congress Of Accountants** 18-21 November 2002, Hong Kong Convention and Exhibition Centre, Hong Kong. Agenda: The theme chosen for this congress is "Knowledge-based Economy and the Accountant". For more information, visit the website: <http://www.wcoa2002.com>

Other useful law related conference websites include the **UNSW Faculty of Law Conference Calendar 2002** <http://www.law.unsw.edu.au/events/confcalendar2002.html> **New South Wales Bar Association** [http://www.nswbar.asn.au/Professional/Noticeboard/ComingUp/contents\\_coming.htm](http://www.nswbar.asn.au/Professional/Noticeboard/ComingUp/contents_coming.htm) **Law Council of Australia** <http://www.lawcouncil.asn.au/events.html> **Law Courts Library** <http://www.lawlink.nsw.gov.au/conference>

## 8 Recent publications

**Bold** indicates ATTA members

## Local

ATAX *Discussion Paper* series <http://www.atax.unsw.edu.au/research/discussionp.htm>

Australasian Law Teachers Association Conference Revenue Law Interest Group Papers, presented at Murdoch University, 29 September - 2 October 2002

- **Devos, Ken** "Taxation offences under the Tax Administration Act (1953) and their relevant penalties and sanctions - implications for taxpayer non-compliance"
- **Fernandez, Prafula** "Tax policies for multinational enterprises (MNEs)"
- **Fisher, Rodney** "When is an assessment not an assessment? The Commissioner and the self-assessment regime"
- **Iredale, Ian** "Transforming the way we record and access the law: Whitfords Beach revisited"
- **Pinto, Dale** "Through the world's eye: governance in a globalised world"

(2002) 2 (8) *Australian GST Journal*

- la Grange, Errol "Give credit to your purpose"
- **Delaney, Tom** "Cessation of registration"
- Cridland, Matthew "Supplies "provided to" entities in Australia"
- Nutman, Andrew "GST issues in relation to intellectual property"
- Vos, David "Importation of "services"

(2002) 17 (1) *Australian Tax Forum*

- **McKerchar, Margaret** "Effects of complexity on unintentional noncompliance for personal taxpayers in Australia"
- Owens, Jeffrey "List of uncooperative tax havens"
- **Evans, Chris; Tran-Nam, Binh & Jordan, Bev** "Assessing the potential compliance costs/benefits of the tax value method"
- **Stewart, Miranda** "Corporate distributions and the "profits first" rule: is the RBT proposal right for Australia?"

(2002) 31 (3) *Australian Tax Review*

- **Krever, Richard** "Dissected debt: developing a better legislative response to *FCT v Myer Emporium Ltd*"
- **Maples, Andrew** "Tax treatment of post-cessation expenses and losses in Australia"
- De Silva, Aldrin "Treaty interpretation and Australia's pre-CGT tax treaties"
- Hines, Michael & Pose, Kevin "Part IVA and *Clements, Dunne & Bell Pty Ltd v Commissioner of Australian Federal Police* (2001) 48 ATR 650"

**Burgess, Philip** "Income taxation of "personal" damages" (2002) 31 *Australian Tax Review* 79-89.

Burton, Kelley "Alienation of personal services income (PSI) through a structure" (2002) 30 *Australian Business Law Review* 258-272

Crimm, Nina J "Shortcomings in America's federal tax regulatory regime of private foundations: insights for Australia" (2002) 31 *Australian Tax Review* 90-118.

(2002) 6 (10) *Investment & Taxation Bulletin*

- **Deutsch, Robert** "Key rules for deductions"
- Joseph, Anton "OECD releases another draft agreement - this time for non-OECD countries"

Glover, Trent "When amounts are required to be withheld on account of taxation from priority payments under s. 556(1)(e) of the Corporations Act 2001 (Cth): Deputy Commissioner of Taxation v. Applied Design Developments Pty Ltd (in liq). (Australia)" (2002) 20 *Company and Securities Law Journal* 215-219.

**Kenny, Paul** "Capital gains taxation for New Zealand: fairer and more efficient" (2001) 7 *New Zealand Journal of Taxation Law and Policy* 265-88

Ryan, Angela *GST-BAS for dummies*, Wiley Publishing, 2002

Taxation Institute of Australia *Western Australian Convention Papers*, May 2002

- Ceglinski, Mark "Consolidation for SME's"
- **Evans, Chris** "Continuous CGT planning"
- Ferraris, Cathryn "GST developments"
- Freizer, Mark "Role of debt & equity in financing your business"
- Ilbery, Jonathan "2002 casewatch - a matter of interest"

Tunstall, Ian *E-commerce: the implications for the law: Report 7 - taxation and the internet*, Sydney, Lawbook Co, 2002

**Overseas** (some/many of these items mention Australia)

Auitable, Amy Youngblood "Recent development: Saving the world one currency at a time: implementing the Tobin tax (2002) 80 *Washington University Law Quarterly* 391- 414

Beaumont, Grant "Australia-US protocol's path reflects changes in ratification process" (2002) 27. *Tax Notes International* 1065-1071.

(2002) 56 (10) *Bulletin for International Fiscal Documentation*

- Molenaar, Dick & Grams, Harald "Rent-a-star -the purpose of Article 17(2) of the OECD model"
- Arias, Pedro "Status of double taxation treaties in Mexico"
- Papotti, R-A & Saccardo, N "Interaction of Articles 6, 7 and 21 of the 2000 OECD model convention"
- **Dirkis, Michael** "Observations on the development of Australia's income tax policy and income tax law"

Carlson, Kimberly "When cows have wings: an analysis of the OECD's tax haven work as it relates to globalization, sovereignty and privacy" (2002) 35 *John Marshall Law Review* 163-188

**Cooper, Graeme S** "Australian treasury recycles old ideas".(2002) 27 *Tax Notes International* 1352-1355

Crimm, Nina J "Shortcomings in US federal tax regulatory regime of private foundations: insights for Australia" (2002) 35 *Vanderbilt Journal of Transnational Law* 749-99

Erllichman, Harry (ed) *Tax avoidance in Canada: The General Anti-Avoidance Rule*, Toronto, Irwin Law Inc, 2002

Highfield, Richard "ELS - the electronic revolution down under" (2002) 27 *Tax Notes International* 1291-95

Hishikawa, Akiko "Death of tax havens?" (2002) 25 *Boston College International and Comparative Law Review* 389- 417

**Kenny, Paul** "Australia's simplified tax system for small business: is it any simpler?" (2002) 26 *Tax Notes International* 1405-1416.

Lantzer, David H "Internet gaming tax regulation: can old laws learn new tricks?" (2002) 5 *Chapman Law Review* 281-

Lee, Chang Hee "Instability of the dependent agency permanent establishment concept" (2002) 27 *Tax Notes International* 1325-34

Lefler, Rebecca "A comparison of comparison: use of foreign case law as persuasive authority by the United States Supreme Court, the Supreme Court of Canada, and the High Court of Australia" (2001) 11 *Southern California Interdisciplinary Law Journal* 165-191

**Martin, Fiona** "Australia's GST has significant impact on sale, lease of real property.(goods and services tax)" (2002) 27 *Tax Notes International* 1213-1216

Morris, Dennis "'A tax by any other name': some thoughts on money bills and other taxing measures" Part 1 (2001) 22 *Statute Law Review* 211-38; Part 2 (2002) 23 *Statute Law Review* 147-64

Spencer, David E "OECD project on tax havens and harmful tax practices: an update", Parts 1 & 2 (2002) 13 (4) *Journal of International Taxation* 8-17; (2002) 13 (5) *Journal of International Taxation* 32-46

Zodrow, George R & Mieszkowski, Peter (eds) *United States tax reform in the 21<sup>st</sup> Century*, Cambridge, Cambridge University Press, 2002. Contents:

- Zodrow, George R & Mieszkowski, Peter Introduction: the fundamental question in fundamental tax reform
- Gravelle, Jane G Behavioral responses to a consumption tax
- Jorgenson, Dale W & Wilcoxon, Peter J Economic impact of fundamental tax reform
- Hubbard, R Glenn Capital income taxation in tax reform: implications for analysis of distribution and efficiency
- Ballard, Charles L International aspects of fundamental tax reform
- Mieszkowski, Peter & Palumbo, Michael G Distributive analysis of fundamental tax reform
- Gale, William G & Holtzblatt, Janet Role of administrative issues in tax reform: simplicity, compliance and administration
- Cnossen, Sijbren Evaluating the national retail sales tax from a VAT perspective
- Zodrow, George R Transitional issues in the implementation of a flat tax or a national retail sales tax
- Gillis, Malcolm Historical and contemporary debate on consumption taxes
- Barnes, J Politics and ideology of fundamental tax reform

In the bibliography, the Asprey Taxation Review Report, was cited.

## 9 Return to sender

The following emails have bounced back. If you know the recipient's new email address, please let the editor know.

[cofah@afm1.law.flinders.edu.au](mailto:cofah@afm1.law.flinders.edu.au)

[smceagle@hotmail.com](mailto:smceagle@hotmail.com)

## 10 Quotable quote:

"... Senator Coonan said: "Perhaps the state of the current law [on corporate governance and accounting] is evidence of what Bismark meant when he said '*Laws are like sausages, it is better not to see them being made*'. Accountants and tax practitioners might well say the exact opposite should happen with Australia's tax laws! Our tax laws have been sausages for too long and we should all be seeing *exactly* how they are made!" Hayes, Terry "ATP comment - sausages" (2002) No 38 *Weekly Tax Bulletin* 1376

## ATTA News November 2002

Editor: Colin Fong, ATAX, UNSW [c.fong@unsw.edu.au](mailto:c.fong@unsw.edu.au)

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### 1 Presidential column

ATTA members will be saddened to hear of Richard Fayle's sudden death in Perth on 12 October, aged 62. The November issue of *Taxation in Australia* (p.257) includes his obituary, paying tribute to Richard's contribution to the tax profession, both as an academic, a State Councillor of TIA and as a member of the AAT. Richard was a tax academic at University of Western Australia from 1977 until his retirement in 2000, at which time he was Head of the Department of Accounting and Finance.

Richard's obituary highlights his wisdom, loyalty, wit, good-natured sense of humour and love of sport. "On the day of his death, he went for his regular early morning swim, played a very satisfying round of golf, enjoyed a glass of red wine with friends after the game, went home and collapsed while changing." Our deepest sympathy to Richard's family, friends and colleagues.

Members' attention is drawn in particular to two parts of this newsletter: the dinner in honour of Graham Hill, and the 2003 ATTA conference at the University of Wollongong. As Graham is patron of ATTA, it would be wonderful to see ATTA well-represented at this important event. Planning for the 2003 ATTA conference is well under way and it will be a great opportunity to catch up with each other – and for those of us in the bush – to see lots of



water at the same time! Positions on the executive are up for re-election, so think about whether you'd be interested in taking on a role. Happy to discuss this with interested members: [mmckerch@orange.usyd.edu.au](mailto:mmckerch@orange.usyd.edu.au)

## 2 Dinner in honour of Graham Hill

The University of Sydney dinner in honour of ATTA patron, Justice Graham Hill (for his Honorary Doctorate of Laws and 35 years teaching) will be held on Tuesday 26 November 7.00pm for 7.30pm at the Refectory, Holme Building, Science Road on the main campus of the University of Sydney (near the footbridge on Parramatta Road). Cost \$110. Speakers will be Kim Santow and probably me.

It would be good to have a big turnout of academics as well as the profession. Enquiries to Louise Pierce on (02) 93510327 or [louisep@law.usyd.edu.au](mailto:louisep@law.usyd.edu.au) RSVP by 18 November 2002. Invitation and registration form at <http://www.taxinstitute.com.au> See *Taxvine* 25 Oct 2002 on the website.

Richard Vann

## 3 ATTA Conference

The 15th Annual Conference of the [Australasian Tax Teachers' Association](#) is to be held **30 January – 1 February 2003** at Wollongong, Australia **Hosted by the Faculty of Law, University of Wollongong**

A major theme for this conference is the [Tax and accounting interface](#)

We are planning to provide greater opportunities for participation in this conference by altering the format of sessions to include a commentator/discussant on the papers being presented. This should encourage those who do not have time to prepare a paper to be able to participate in the program in a different capacity and to provide authors with a constructive review of their papers.

### Deadline

The following deadline is fairly tight as we will have to provide papers to discussants with a reasonable lead time for their preparation and we propose to provide all papers on CD ROM format to registrants before attending the conference at the end of January.

**Submission of final papers: 29th November 2002**

**Conference organiser: Natalie Stoianoff** [natalies@uow.edu.au](mailto:natalies@uow.edu.au)

**Further information please email: Shelley Johnson** [sjohnson@uow.edu.au](mailto:sjohnson@uow.edu.au)

The website for the ATTA Conference can be found at the following link:

<http://www.uow.edu.au/law/atta/atta.html> and the registration form is at <http://www.uow.edu.au/law/atta/attarego.htm> or email Shelley at [sjohnson@uow.edu.au](mailto:sjohnson@uow.edu.au)

## 4 Overseas postcard

Cynthia Coleman from Sydney University, Michael Walpole and Rodney Fisher from ATAX, Jeff Pope from Curtin, and Duncan Bentley from Bond all attended two conferences held in Cambridge in September this year. The first was organised by John Tiley who has the chair in Tax at Cambridge Law Faculty. Peter Harris from Sydney University recently joined John in Cambridge. It was the Inaugural History of Tax Law Conference and attracted speakers world wide from both academia, practice and revenue authorities. A delegate and speaker was Dr Lynne Oates who is now at Warwick University. ATTA members will remember her from her time in Curtin.

A fascinating thing was to see just how different historical research is in England. Cynthia (co-authored with Margaret McKerchar) gave a paper on the history of the ATO's administrative style whether it drove the legislative style or whether the legislative style was in response to taxpayer behaviour. It was fascinating to see Commissioners in the forties saying that the ATO needed to listen to taxpayers more, make forms more user friendly and be helpful. Rodney Fisher (co-authored with Jacqui McManus) gave a paper on the history of Centralisation in Australia. Martin Daunton, Professor of Economic History at Cambridge gave a paper on what is Income?, Jane Frecknall Hughes from Leeds University Business School gave a paper John Lackland: a fiscal re-evaluation. ATTA members may wonder who is John Lackland. He was King John who signed Magna Carta. Dr Neil Jones from Cambridge gave a paper on Tax evasion: the effect of the Statute of Wills on the Statute of Uses 1540.

Lynne Oates explained to me historical research in England earns lots of bonus points from the government and of course academics have access to wonderful original sources. It was all fascinating, indeed more so than you may have anticipated from reading the draft program.

The venue was Lucy Cavendish college and the Law Faculty Building. It was designed by one of England's leading architects Sir Norman Foster and is a lovely building. They are planning a second conference same time next year highly recommended. The gardens in Cambridge were beautiful and if you arrive a day early you have time to go punting on the Cam.

To make it easy for delegates Tax Research Network held its annual conference based in Clare College immediately after the History conference. TRN in the U.K is very similar to ATTA. Their venue varies and next year it will be Oxford. The theme was Federal State relations. Duncan gave a paper on International Constraints on National tax policy, Simon James gave a paper as did Kees Van Raad. David Oliver editor of British Tax review attended both conferences. Michael Walpole gave a paper on intangibles with specific reference to goodwill,, Jeff Pope gave a paper on State tax competition. ATTA attendees are aware Cynthia and Michael are part of a team with Rob Woellner, Margaret McKerchar and Julie Zetler looking at compliance issues under ITAA 1936 and ITAA 1997. Cynthia gave a paper on their latest findings with particular reference to Psychological compliance costs. A later version writing up further research is to be delivered at ATTA in January.

It was a very enjoyable but busy few days. As with ATTA it is always great to catch up with regular attendees. Australians are better at sitting on a plane for twenty hours than many of their northern hemisphere counterparts.

Jacqui gave a paper in Bologna.

**Cynthia Coleman**

## **5 Previous issues of ATTA News**

Previous issues of *ATTA News*, back to May 2002, are now available from <http://www.orange.usyd.edu.au/atta/newsletter.htm>

## **6 Appointments, departures and honours**

Julie Zetler will be commencing as a Senior Lecturer, in the Business Law School at Macquarie University in January 2003.

John Fitzgerald, Lecturer in Tax Administration and International Tax at the University of Technology, Sydney won the Taxation Institute of Australia "Tax Tour Itinerary" competition. The entry may be found at <http://www.taxinstitute.com.au/CDA/Stories/Individual/1,1030,38367,00.html>

## 7 Australian and New Zealand tax PhDs and SJDs completed and in progress?

The editor is aware of at least half a dozen Australian and New Zealand tax PhD's and SJDs in progress. It would be good if readers could let me know for publication, in the next issue, any others they may be aware of. It would be good to have the name of the student, the topic, institution and supervisor/s. I may or may not include the sensitive issue of expected date of completion. I will also list some completed PhDs and SJDs for the past decade. So far I have about ten of the latter. Again, information needed for this.

## 8 Call for papers for *Economic Analysis and Policy*

*Economic Analysis and Policy*, the journal of the Economic Society of Australia (Queensland) is calling for papers for a special issue devoted to research on International taxation and foreign investment. It will mainly focus on the relationship between international taxation and inward and outward foreign direct and portfolio investment of a small open economy such as Australia. Areas suggested but are not limited to: Tax policies and location decisions; Impact of taxation on the repatriation decision (dividends, interest, royalties, fees); Tax treaties, FDI, exchange of information; Taxation and cross-border M&As; Tax incentives, other incentives and FDI; tax sparing; Trends in global capital income taxation; Impact of taxation on internationally mobile highly skilled employees.

Authors should submit their manuscript by 15 December 2002 in 5 printed copies to the guest editor: Professor DJ Juttner, University of Magdeburg, Faculty of Economics and Management, PO Box 4120 Universitätsplatz 2, 39016 Magdeburg Germany [johannes.juettner@gast.uni-magdeburg](mailto:johannes.juettner@gast.uni-magdeburg) or [jjuttner@efs.mqu.edu.au](mailto:jjuttner@efs.mqu.edu.au)

## 9 Tax, Accounting, Economics and Law Related Meetings

### Local

ATAX Seminars and workshops <http://www.atax.unsw.edu.au/pe/seminars.htm>

Fifteenth Annual Australasian Tax Teachers Association Conference, University of Wollongong, 30- January - 1 February 2003. See item 1 at the beginning of this news. Contact: [natalies@uow.edu.au](mailto:natalies@uow.edu.au)

Fourth Annual Global Conference on Environmental Taxation: Experience And Potential 5-7 June, 2003 Four Seasons Hotel (formerly the Regent Hotel), Sydney. Conference Overview at <http://www.law.mq.edu.au/eti> or contact: Mr Hope Ashiabor, Macquarie University, Division of Law, Sydney, NSW 2109, Australia. Telephone: (61-2) 9850 8457 Facsimile: (61-2) 9850 9952 Email: [hope.ashiabor@mq.edu.au](mailto:hope.ashiabor@mq.edu.au). Presenters should submit an abstract in electronic form by 8 November, 2002 on any of the nominated topics *or on related issues*. The abstract should not exceed 300 words, and this should be accompanied with a short biographical note of up to 50 words (please also include your full mailing address). Participants final papers (in electronic form) by 14 March, 2003.

**Australian Taxation Summit** A technical update on recent and imminent legislation and rulings in the complex Business Tax Reform process, 12-14 February 2003, the Grace Hotel, Sydney. Organised by Law & Finance <http://www.lawfinance.com.au> Tel: 61 2 92524455; Fax: 61 2 92524911 [registrations@lawfinance.com.au](mailto:registrations@lawfinance.com.au) Endorsed by the Business Law Section of the Law Council of Australia and CCH.

**Taxation Institute of Australia** <http://www.taxinstitute.com.au/cda/cpd/events/1,1335,,00.html> lists many of the TIA conferences, conventions, seminars, breakfast clubs. 17<sup>th</sup> National Convention, Adelaide Convention Centre, 27-29 March 2003. Enquiries to [rachelreading@taxinstitute.com.au](mailto:rachelreading@taxinstitute.com.au)

**13th Commonwealth Law Conference 2003**, organised by the Commonwealth Lawyers Association and hosted by the Law Institute of Victoria, Melbourne, 13-17 April 2003. Speakers include the Chief Justices of England, Canada, New Zealand and Australia, Chris Patten, former Governor of Hong Kong and Cherie Booth QC. Visit the conference web site at <http://www.mcigroup.com/commonwealthlaw2003.htm> to obtain an expression of interest brochure. Alternatively, contact the CLC 2003 Conference Secretariat on ph: (03) 9820 9115; fax: (03) 9820 3581; e-mail [comlaw@mcigroup.com](mailto:comlaw@mcigroup.com)

**57<sup>th</sup> International Fiscal Association Congress (IFA)**, Sydney Convention & Exhibition Centre, Darling Harbour, 31 August -4 September 2003. <http://www.ifa-sydney.com> or <http://www.ifa.nl> then click on Annual congresses. Details forthcoming. The organising committee includes Justice Graham Hill, Bob Deutsch.

**University of Sydney Faculty of Law CLE Taxation Seminars 2002**  
<http://www.law.usyd.edu.au/cle/2002/TaxationSeminars2002.pdf>

**4<sup>th</sup> World Tax Conference**, Sydney, 22-23 May 2003. The conference was initiated by the International Tax Directors Forum which comprises CEOs of tax associations from Ireland, UK, Canada, Czech Republic, Malaysia, Germany, Netherlands, Spain and Australia. For more information please contact [tia@taxinstitute.com.au](mailto:tia@taxinstitute.com.au) or [LisaBald@taxinstitute.com.au](mailto:LisaBald@taxinstitute.com.au)

#### Overseas

**American Accounting Association** Calls for paper website <http://aaahq.org/calls/default.cfm>

**Canadian Tax Foundation** <http://www.ctf.ca> has a 2002 Conference schedule

**European American Tax Institute** The 25th Annual Congress, 18-20 November, 2002 at the Hotel Arts in Barcelona. Programme at [http://www.e-ati.com/Conference\\_detail.lasso?event=11](http://www.e-ati.com/Conference_detail.lasso?event=11)

**European Association of Tax Law Professors Meetings and conferences**  
<http://www.eatlp.org/MeetingConference.htm>

**Institute for Fiscal Studies Conferences and seminars** <http://www1.ifs.org.uk/conferences/index.shtml>

**International Bureau of Fiscal Documentation** Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org>

**International Tax Planning Association** Forthcoming meetings <http://www.itpa.org/meetings.html>

**2003 KPMG Asia Pacific Tax Conference**, Bangkok, Thailand, 8 - 9 April 2003. This will be an opportunity to hear expert speakers discuss Regional tax issues and developments. Invitations and more details will issue in early 2003. In the meantime, should you require any further information, please contact: David Watkins Regional Tax Partner KPMG Asia Pacific Bus Tel: (65) 6372 3307  
Email: [davidwatkins@kpmg.com](mailto:davidwatkins@kpmg.com) Matt Hayes Tax Partner Tax & Legal Centre Bus Tel: (02) 9335 7503 Email: [mwhayes@kpmg.com.au](mailto:mwhayes@kpmg.com.au) Aggie Maisano Director Tax & Legal Centre Bus Tel: (02) 9335 7627 Email: [amaisano@kpmg.com.au](mailto:amaisano@kpmg.com.au)

**16th World Congress Of Accountants** 18-21 November 2002, Hong Kong Convention and Exhibition Centre, Hong Kong. Agenda: The theme chosen for this congress is "Knowledge-based Economy and the Accountant". For more information, visit the website: <http://www.wcoa2002.com>

Other useful law related conference websites include the **UNSW Faculty of Law Conference Calendar 2002** <http://www.law.unsw.edu.au/events/confcalendar2002.html> **New South Wales Bar Association** [http://www.nswbar.asn.au/Professional/Noticeboard/ComingUp/contents\\_coming.htm](http://www.nswbar.asn.au/Professional/Noticeboard/ComingUp/contents_coming.htm) **Law Council of Australia**

<http://www.lawcouncil.asn.au/events.html> Law Courts Library <http://www.lawlink.nsw.gov.au/conference> See also the *inTax* Seminars Directory, published in *inTax Magazine*.

## 10 Recent publications

**Bold** indicates ATTA members  
**Local**

(2002) 2 (9) *Australian GST Journal*

- James, C "GST and financial services"
- Henneken, D "GST-free export of services"

**Blissenden, Michael** "Lease incentives: assessability of cash payments now clarified" (2002) Issue 39 *CCH Tax Week* 637-40

**Blissenden, Michael** "Taxpayer alerts: what are we being alerted to?" (2002) Issue 34 *CCH Tax Week* 543-45

**Blissenden, Michael** "When time is of the essence with the administration of an estate" (2002) Issue 37 *CCH Tax Week* 592-94

**Cassidy, Julie** ""Sexually transmitted debts": the scope of defences to directors' liability for insolvent trading" (2002) 20 *Company & Securities Law Journal* 372-389

**Fong, Colin** Submission to The Senate Environment, Communications, Information Technology and the Arts References Committee 'Inquiry into the role of libraries in the online environment'  
[http://www.apf.gov.au/Senate/committee/ecita\\_ctte/online\\_libraries/submissions/sub73.rtf](http://www.apf.gov.au/Senate/committee/ecita_ctte/online_libraries/submissions/sub73.rtf)

Hii, Su-King "Insolvent trading - implications from *Iso Lilodw' Alphumeleli Pty Ltd (in liq) v Commissioner of Taxation*" (2002) 30 *Australian Business Law Review* 395-97

(2002) 7 (1) *Investment & Taxation Bulletin*

- Joseph, A "Telecommunication supplies and GST"
- Joseph, A "Even more to disclose - the Financial Services Reform Act and tax disclosures"
- Joseph, A "Give unto Caesar, but only if told - GST, mortgagee sale and priority"
- "Recent developments"

(2002) 7 (2) *Investment & Taxation Bulletin*

- **Deutsch, R** "Impact of superannuation on investment decisions"
- Joseph, A "The law disallows it but the Commissioner awards it - the Vincent case"

Johnson, J "Duty on business goodwill and statutory licences" (2002) 76 (8) *Law Institute Journal* 47-48

Johnson, J "Duty on business goodwill" (2002) 76 (10) *Law Institute Journal* 76-77

Johnson, J "Tax-effectiveness of split loans upheld" (2002) 76 (9) *Law Institute Journal* 74-75

Moisidis, C "Achieving world's best practice in the writing of appellate judgments" (2002) 76 (10) *Law Institute Journal* 30-35. Examined the purpose of appellate judgments; joint v multiple concurring judgments; processes of reaching judgment

(2002) 6 (1) *Tax Specialist*

- Pascall, T "In trusts we trust? Back in the spotlight"
- Lui, M & Macky, J "Commercialising intellectual property - a taxing initiative?"

- Norman, P "Recent developments in Australian tax treaties"
- **Kenny, P** "A 'simplified tax system' for small business"

(2002) 6 (2) *Tax Specialist*

- de Zilva, A "Australia's pre-CGT tax treaties: an examination of the ATO position"
- Chang, J & **Krever, R** "Is Hong Kong part of China for tax treaty purposes?"
- **Dirkis, M** "Reviewing an international tax review"
- Young, G "Splitting trusts"

(2002) 37 (4) *Taxation in Australia*

- Myint, R "Zoffanies Pty Ltd and the Commissioner of Taxation"
- Thring, G "Some issues with demerger relief"
- Hendriks, M "Death, divorce and Division Part IB - death"
- Leibler, M "Quandaries of the tax adviser"
- Stacey, P "GST treatment of tripartite arrangements"
- Harvey, K "Obtaining an Australian financial services licence"
- Bickford, PG "Recovery of Director's penalties by the Commissioner pursuant to Division 9 of the ITAA"
- Kellerman, B "Tax review: DIY books: GST and BAS; Financial planning"
- Taxwrite Services "Tax tips - calculating time"
- Taxwrite Services "Active asset test - interests in an asset"
- Warren, G & O'Bryan, A "WIP: whip it good, tax it twice"

(2002) 37 (5) *Taxation in Australia*

- Nikiforou, S "Harris v Commissioner of Taxation [2002] FCAFC 226"
- Nicita, L "Puzey vFCT [2002] FCA 1171"
- Hodgson, H "Employee vs contractors: let the games begin"
- Rogers, W "Pre-consolidation planning"
- Bondfield, B "A year on in the Simplified Tax System: has the reality matched the rhetoric?"
- O'Connor, R "Obituary: **Richard Fayle**"
- Greenleaf, L "Tax planning: licence to thrill?"
- Jordan, C "Update on current issues before the Board of Taxation"
- Kellerman, B "Tax review: E-record and other ATO calculators"
- Taxwrite Services: Tax tips: recent interpretative decisions; Technical news: Part IVA - amended assessments
- Milidoni, A & Parker, M "Q & A: to roll or not to roll - trust to company rollover, the new subdivision 124N"

Taxation Institute of Australia *South Australian Convention Papers 2002*

- Chiro, B "Trust elections"
- **Cooper, GS** "Capital v income dichotomy"
- Dunne, R "CGT roll-overs"
- Evans, M "GST and property"
- Hill, N "Great Southern Plantations 2002"
- Macdonald, A "Mass marketed schemes: settle or fight"
- McPharlin, H & Livesey, M "Negligence of tax practitioners"
- Moffatt, M "Centerlink trust and company update"
- Oliver, N "Interest deductibility"
- O'Sullivan, B "Superannuation"
- Spurrirt, D "CGT roll-overs"
- Tanti, P "Trust elections"
- Westaway, S & Wight, M "Debt and equity"

**Overseas** (some/many of these items mention Australia)

(2002) 56 (11) *Bulletin for International Fiscal Documentation*

- Jimenez, AJM "Domestic anti-abuse rules and double taxation treaties: a Spanish perspective - Part 1"

- Pijl, H "The concept of permanent establishment and the proposed changes to the OECD commentary with special reference to Dutch case law"
- Hong, LF "Tax changes in China impending upon entry into the World Trade Organization"
- Berkhout, TM "Depreciation and downward value adjustments of real property according to sound business practice in the Netherlands"

Kaplan, A & Ogden, P (eds) *Trusts in prime jurisdictions*, The Hague, Kluwer Law International, 2000. Includes "Trusts in Australia" by Terry Johansson, pp 157-186

Lymer, Andy & Hasseldine, John (eds) *The International Taxation System*, Kluwer Academic Press, August, 2002 Price US\$65 (but with multi-purchase discount for academics). Further details: see <http://www.taxstudent.com/international> The text is part of a wider project looking to provide teaching focused materials in the area of International Taxation. Each chapter is authored by an expert in the field covering key aspects of the International Tax System. The chapters are self-contained, with further readings and questions for discussion in each case. They are focused at second course/Masters level students who already have a grounding in national taxation. The book itself contains 15 chapters including the following: History of Taxation; W.D. Samson; Internet Challenge to Tax System Design; **N. Warren**; Anti-Avoidance and Harmful Tax Competition: From Unilateral to Multilateral Strategies? M. Toumi.; The Future International Tax Environment; S. James. The Role of Tax Treaties in International Taxation; W. O'Connor; Foreign Tax Credits; R. Ricketts; International Tax Aspects of Income Derived from the Supply of Intellectual Property: Royalties vs Business Profits; K. Holmes; Taxing Companies and Their Shareholders: Design Issues; L. Oats; Administrative and Compliance Costs of International Taxation; **J. Pope**; Binding Rulings: A Comparative Perspective; **A. Sawyer**.

An associated part of the project is the provision of a website (under construction) that will include a wide variety of other materials including teaching cases, student support, links, library and other chapters of the form found in the book. Chapters under development for this website so far include those on indirect taxation, jurisdictions, ethics, trusts, capital taxation and the potential for a world tax authority. Many ATTA members are authors of materials produced, or under development for this book including **Jeff Pope, Chris Evans, Mike Walpole, Dale Pinto, Rodney Fisher and Neil Warren**. The editors would welcome suggestions for other contributions to this co-operative project - they can be contacted on [info@taxstudent.com](mailto:info@taxstudent.com)

#### 11 Quotable quote:

"Just keep feedback coming. There is a quid in this somewhere. Roy and HG may even pay for the copyright. I am certain they could do a fantastic comedy series on the material. There may be a slight problem with people believing these things do happen.

Maybe a good comedy series is what is required to reform what is now the tax disaster. There is a lot of material in the 3 feet of tax acts. KISS."

Source: *The Taxvine* Issue No 45 Friday 8 November 2002 A weekly newsletter for members of the Taxation Institute of Australia

## ATTA News December 2002

<http://www.orange.usyd.edu.au/atta/newsletter.htm>

Editor: Colin Fong, ATAX, UNSW [c.fong@unsw.edu.au](mailto:c.fong@unsw.edu.au)  
ATTA website <http://www.orange.usyd.edu.au/atta>

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### 1 Presidential column

Am hearing the sighs of relief from academics as they reach the end of their marking and can see the light at the end of the tunnel that was 2002! Hope you all have time now to catch up on the paperwork and clear the decks ready for the New Year. Enjoy the holiday season and have a well-deserved break. I look forward to catching up with you at Wollongong in January for what I'm sure will be a very rewarding conference.

Positions on the executive are up for re-election, so think about whether you'd be interested in taking on a role. Happy to discuss this with interested members: [mmckerch@orange.usyd.edu.au](mailto:mmckerch@orange.usyd.edu.au)

Marg McKerchar

### 2 ATTA Conference

The 15th Annual Conference of the [Australasian Tax Teachers' Association](#) is to be held **30 January – 1 February 2003** at Wollongong, Australia **Hosted by the Faculty of Law, University of Wollongong**

A major theme for this conference is the [Tax and accounting interface](#)



Papers presented focussing on this major theme will be considered for publication in a refereed monograph to be edited by Natalie Stoianoff and Dr Mary Kaidonis.

We are planning to provide greater opportunities for participation in this conference by altering the format of sessions to include a commentator/discussant on the papers being presented. This should encourage those who do not have time to prepare a paper to be able to participate in the program in a different capacity and to provide authors with a constructive review of their papers.

Further information please email: Shelley Johnson [sjohnson@uow.edu.au](mailto:sjohnson@uow.edu.au)

The website of the conference including the program and registration form can be found at the following link: <http://www.uow.edu.au/law/atta/atta.html> Don't forget that the early bird registration fee of \$330 runs out on 2 January 2003. Therefore, if you don't want to pay the full registration price of \$385, please try to get your registrations in by 24 December 2002.

### 3 Appointments, departures and honours

Virginia Cheong was appointed an Associate Lecturer, with University of New South Wales School of Business Law and Taxation from April 2002 and teaches both tax law and company law. Virginia was formerly with Deloitte Touche Tohmatsu and is presently also studying for a PhD.

Tom O'Sullivan, was appointed an Associate Lecturer with the University of New South Wales School of Business Law and Taxation, in August 2001. He mainly teaches Revenue Law, Business Taxation and Business Entities. However, he has also been involved in teaching Legal Foundations of Business, Business Transactions and The Legal Environment of Commerce. Prior to academia, he worked as a solicitor in the taxation division at Minter Ellison Lawyers.

Congratulations to Grant Richardson, on being awarded his PhD during 2002.

### 4 Australian and New Zealand tax and related PhDs and SJDs completed and in progress

The following list attempts to list some of the Australian and New Zealand tax and related PhDs and SJDs completed in the past decade or so and to record those in progress. Perhaps it may be updated on an annual basis. \* indicates SJD.

#### Completed ones

Author, Title, Institution, Supervisor/s, Completion, Publication or availability

Ahmed, Akhter *The macroeconomic impact of foreign aid to developing countries*, Deakin University School Faculty of Business and Law, 1996

Atkinson, Margaret *A micro-simulation analysis of the intra-generational effects and equity of compulsory superannuation in Australia*, University of Melbourne Centre for Actuarial Studies, Dept. of Economics and Commerce, 1997

Azzi, John *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\*

Benge, Matt *Taxes, corporate financial policy and investment decisions in Australia*, Australian National University, 1998

Bessell, Maxwell *Australian Federal Government service revenues: a taxation perspective*, University of Adelaide Dept of Commerce, 1997

Birch, Charles *Evaluating mining and petroleum joint ventures in Australia: a revenue law perspective* Monash University Faculty of Law, Ass Prof John Glover, 2001

Brash, Nicholas *Does Australian law help or hinder the establishment of employee share schemes?* University of Melbourne, 1995

Burton, Mark *The interpretation of tax legislation in Great Britain and Australia: a study of the indeterminacy of law*, Australian National University, 1999

Celestin, Lindsay C *Formulary approach to the taxation of transnational corporations: a realistic alternative?* University of Sydney Faculty of Law, Prof Richard Vann, 2000 [http://setis.library.usyd.edu.au/adt/public\\_html/adt-NU/public/adt-NU20020917.133138](http://setis.library.usyd.edu.au/adt/public_html/adt-NU/public/adt-NU20020917.133138)

Compston, Hugh *The electoral impact of tax: a comparative study of Sweden and Australia*, Australian National University, 1990

Edgar, Tim *The income tax treatment of financial instruments: theory and practice*, Deakin University School of Law, Prof Rick Krever, 2000, Canadian Tax Foundation, 2000

Gray, Anthony *Excise taxation in the Australian federation*, University of New South Wales Faculty of Law, Prof George Winterton and Dr Neil Warren, 1997

Greenbaum, Abe *Comparative income tax administration: a study of the legislative structures in thirteen jurisdictions*, Osgoode Hall Law School, York University, Prof Neil Brooks, 1998\*

Hancock, Graeme *Resource rent taxation and its effects on mineral resource development in Papua New Guinea*, University of Queensland Dept of Mining, Minerals and Materials Engineering, 2000.

Harris, Peter *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

Holmes, Kevin *The concept of income: a multi-disciplinary analysis*, Victoria University of Wellington, Prof John Prebble, 2000, IBFD Publications, 2001

Holub, Mark *Taxes and the choice of organisational form in Australia*, University of Western Australia Dept of Accounting and Finance, 2001

Hustler, Murray H *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?]

Jiang, Tingsong *Economic instruments of pollution control in an imperfect world: theory, and implications for carbon dioxide emissions control in China*, Australian National University, 2001

Jones, Chris *Corporate financial policy and taxation*, Australian National University, 1988

Lawrence, Elaine *Framework investigations for harmonizing global taxation of internet commerce*, Deakin University School of Computing and Mathematics of the Faculty of Science and Technology, 2000

Maher, Sean *Structural reorganisation of the Australian film industry in the 1980s under division 10BA tax incentives*, University of New South Wales, 1997.

- Martini, Christine *Some optimization problems in aspects of taxation*, University of Melbourne, 1993.
- McGill, Stuart *The Australian social wage*, New School for Social Research, 1990 and on microfilm by and published Ann Arbor, Mich, UMI, 1990
- Monem, Reza Mohammed *Earnings management in response to political costs: an investigation of Australian gold mining firms*, University of Queensland Dept of Commerce, 2000.
- Nualnoi, Treerat *Tax policy reforms in Thailand: a computable general equilibrium approach*, Australian National University, 1993
- Oats, Lynne *The evolution of federal company and shareholder taxation in Australia: 1915-1995*, University of Western Australia Dept of Accounting and Finance, 2000
- Ohms, Chris *General income tax anti-avoidance provisions: analysis and reform*, University of Auckland, Department of Commercial Law, Faculty of Business and Economics, 1995
- Ongwamuhana, Kibuta *The taxation of income from foreign investments: a tax study of some developing countries*, University of Adelaide, 1989, Deventer, Kluwer, 1991
- Orow, Nabil *General anti-avoidance rules: a comparative international analysis*, University of New South Wales Faculty of Law, Prof Bob Deutsch and Sir Anthony Mason, 1999, Jordans, 2000
- Polume, Samson Mamau *Export instability, investment risks and mineral taxation in Papua New Guinea*, Australian National University, 1987
- Pinto, Dale *The continued application of source-based taxation in an electronic commerce environment* University of Melbourne Faculty of Law, Prof Graham Cooper, 2002
- Richardson, Grant *The influence of culture on the design of national taxation systems: a theoretical and empirical analysis*, Department of Accounting & Finance, Monash University, Professor Graham Peirson, 2002
- Rumble, Tony [Synthetic equity and franked debt: capital markets savings cures](http://www.library.unsw.edu.au/~thesis/adt-NUN/public/adt-NUN20010119.152830), University of New South Wales Faculty of Law, Prof Bob Deutsch, 1998 <http://www.library.unsw.edu.au/~thesis/adt-NUN/public/adt-NUN20010119.152830>
- Sullivan, Robert *Trade, protection and taxation: the formation of Australian tariff policy, 1901-14*, Australian National University, 1997.
- Tran, Alfred Van-Ho *Relationship of tax and financial accounting rules: an empirical study of the alignment issue*, Australian National University, 1997
- Walker, Julie K *Accounting for pre-discovery costs in Australia: an efficient contracting approach*, University of Queensland, Dept of Commerce, 1994.
- White, David I *Trans-Tasman company tax horizons: why mutual recognition of company tax credits would create an inward looking investment area in Australasia*, University of Sydney Faculty of Law, Prof Richard Vann, 1997
- Whittred, G *The evolution of consolidated financial reporting in Australia: an evaluation of alternative hypotheses*, University of New South Wales, New York, Garland Pub, 1988
- Wittwer, Glyn *The Australian wine industry during a period of boom and tax changes*, University of Adelaide Dept. of Economics, 2000

## PhDs and SJDs in progress

Author, Title, Institution, Supervisor, Expected completion (voluntary)

Cheong, Virginia *Integration of corporate tax systems* (title unconfirmed), University of New South Wales School of Business Law and Taxation, Ass Prof John Taylor, 2005

Evans, Chris *An evaluation of the impact of aspects of capital gains tax design on the burden of compliance costs of taxpayers*, University of New South Wales Faculty of Law, Profs Chris Sandford and Yuri Grbich

Italia, Maria *Taxpayers' rights, a comparative study: Australia Canada, New Zealand, and the United States of America*, Deakin University School of Law, Prof Rick Krever

Kobetsky, Michael *The taxation of branches of international banks*, Deakin University School of Law, Prof Rick Krever

Latham, Craig *The Australian income taxation of electronic commerce*, Charles Sturt University, Dr Anne Ardagh, Dr Nabil Orow and Stephen Gates

McKerchar, Marg *The effect of rewriting the income tax laws upon compliance levels in Australia*, University of New South Wales Faculty of Law, A/Profs Chris Evans and Ian Wallschutsky

Rankine, Campbell *The costs and burdens imposed by the Australian tax system on small investors*, University of New South Wales Faculty of Law, Prof Bob Deutsch

Ritchie, Katherine *New Zealand small business taxation compliance costs: definition and measurement*, University of New South Wales Faculty of Law, A/Profs Chris Evans and Ian Wallschutsky

Rowntree, Bruce *The effectiveness of Liechtenstein entities to minimise Australian income tax*, Deakin University Law School, Prof Rick Krever, 2003

Sadiq, Kerrie *The international taxation of multinational banks*, Deakin University School of Law, Prof Rick Krever, 2003

Selig, Matt *Characterisation of foreign entities for tax purposes*, Deakin University School of Law, Prof Rick Krever

Sharkey, Nolan *International tax laws, double taxation treaties and the Australia-China interrelationship*, University of New South Wales Faculty of Law, Prof Bob Deutsch

Tadmore, Niv *Tax treaties and electronic commerce* (title not confirmed), Deakin University School of Law, Prof Rick Krever, 2003

Walpole, Michael *Taxation of intangibles*, University of New South Wales Faculty of Law, Prof Bob Deutsch

Wills, Michelle *The transfer pricing of intangibles: US, OECD and Australian perspectives - a comparative analysis*, Bond University, Faculty of Law, Prof Duncan Bentley, 2003

## 5 Legal History websites

The following websites may interest the historians amongst us. These were posted on an International Law Librarians discussion list, back in November 2000.

Esther Snyder wrote: And some general legal history links:

Ius Civile (was "Roman Law Resources" page at <http://www.abdn.ac.uk/~law113/rl/rl.htm>  
<http://www.iuscivile.com>

British and Irish Legal History Bibliography (database from the *Cambrian Law Review*)  
<http://www.aber.ac.uk/cgi-bin/user/infolib/clrcgiscrypt>

Iura Communia <http://www.idr.unipi.it/iura-communia>

Legal History Sources <http://www.lib.uchicago.edu/e/law/history.html>

Ius Romanum <http://www.jura.uni-sb.de/Rechtsgeschichte/Ius.Romanum/links.html>

Legal History (faculty pages, courses, etc.) [http://jurist.law.pitt.edu/sq\\_hist.htm](http://jurist.law.pitt.edu/sq_hist.htm)

Dr. Marcus Hanke, University Assistant, Institute for Legal History and Canon Law  
Faculty of Law Salzburg University supplied the following:

Forum Historiae iuris: Online-journal (German), edited by the institute for  
legal history of the Humboldt university at Berlin: <http://www.rewi.hu-berlin.de/FHI>

The Selden Society: Very traditional society with the goal to improve the knowledge about anglo-american legal history. The society published a lot of good studies, a complete index is accessible via the website:  
<http://www.selden-society.qmw.ac.uk>

Virtual Library Legal History: Large collection of legal-history links  
<http://www.geocities.com/rechtsgeschichte/english.html>

The Tarlton Law Library: Collection of sources and literature on anglo-american legal history, also a lot of useful links: <http://www.law.utexas.edu/rare/legalhis.html>

Last but not least: H-Law, a good and active mailing list on legal history (focussed on Anglo-American history, but also some "continental strongholds" like me ...) <http://www.h-net.msu.edu/~law>

## 6 Tax, Accounting, Economics and Law Related Meetings

### Local

ATAX Seminars and workshops <http://www.atax.unsw.edu.au/pe/seminars.htm>

**Fifteenth Annual Australasian Tax Teachers Association Conference**, University of Wollongong, 30- January - 1 February 2003. See item 2 at the beginning of this news. Contact: [natalies@uow.edu.au](mailto:natalies@uow.edu.au)

**Fourth Annual Global Conference on Environmental Taxation: Experience And Potential** 5-7 June, 2003  
Four Seasons Hotel (formerly the Regent Hotel), Sydney. Conference Overview at <http://www.law.mq.edu.au/eti>  
or contact: Mr Hope Ashiabor, Macquarie University, Division of Law, Sydney, NSW 2109, Australia. Telephone: (61-2) 9850 8457 Facsimile: (61-2) 9850 9952 Email: [hope.ashiabor@mq.edu.au](mailto:hope.ashiabor@mq.edu.au). Presenters should submit an abstract in electronic form by 8 November, 2002 on any of the nominated topics *or on related issues*. The abstract should not exceed 300 words, and this should be accompanied with a short biographical note of up to 50

words (please also include your full mailing address). Participants final papers (in electronic form) by 14 March, 2003.

**Australian Taxation Summit** A technical update on recent and imminent legislation and rulings in the complex Business Tax Reform process, 12-14 February 2003, the Grace Hotel, Sydney. Organised by Law & Finance <http://www.lawfinance.com.au> Tel: 61 2 92524455; Fax: 61 2 92524911 [registrations@lawfinance.com.au](mailto:registrations@lawfinance.com.au)  
Endorsed by the Business Law Section of the Law Council of Australia and CCH.

**Taxation Institute of Australia** <http://www.taxinstitute.com.au/cda/cpd/events/1,1335,00.html> lists many of the TIA conferences, conventions, seminars, breakfast clubs. 17<sup>th</sup> National Convention, Adelaide Convention Centre, 27-29 March 2003. Enquiries to [rachelreading@taxinstitute.com.au](mailto:rachelreading@taxinstitute.com.au)

**13th Commonwealth Law Conference 2003**, organised by the Commonwealth Lawyers Association and hosted by the Law Institute of Victoria, Melbourne, 13-17 April 2003. Speakers include the Chief Justices of England, Canada, New Zealand and Australia, Chris Patten, former Governor of Hong Kong and Cherie Booth QC. Visit the conference web site at <http://www.mcigroup.com/commonwealthlaw2003.htm> to obtain an expression of interest brochure. Alternatively, contact the CLC 2003 Conference Secretariat on ph: (03) 9820 9115; fax: (03) 9820 3581; e-mail [comlaw@mcigroup.com](mailto:comlaw@mcigroup.com)

**57<sup>th</sup> International Fiscal Association Congress (IFA)**, Sydney Convention & Exhibition Centre, Darling Harbour, 31 August -4 September 2003. <http://www.ifa-sydney.com> or <http://www.ifa.nl> then click on Annual congresses. Details forthcoming. The organising committee includes Justice Graham Hill, Bob Deutsch.

**University of Sydney Faculty of Law CLE Taxation Seminars 2002**  
<http://www.law.usyd.edu.au/cle/2002/TaxationSeminars2002.pdf>

**4<sup>th</sup> World Tax Conference**, Sheraton on the Park, Sydney, 20-22 May 2003. The conference was initiated by the International Tax Directors Forum which comprises CEOs of tax associations from Ireland, UK, Canada, Czech Republic, Malaysia, Germany, Netherlands, Spain and Australia. For more information please contact [tia@taxinstitute.com.au](mailto:tia@taxinstitute.com.au) or [LisaBald@taxinstitute.com.au](mailto:LisaBald@taxinstitute.com.au) Conference Overview document below. Just click on this link to be taken to further information on TIA website, and select the 'View Now' button to view and/or print the brochure.

<http://www.taxinstitute.com.au/CDA/Stories/Individual/1,1030,39385,00.html>

A full program document, and the opening of registrations, will be available in January 2003.

## Overseas

**American Accounting Association** Calls for paper website <http://aaahq.org/calls/default.cfm>

**Canadian Tax Foundation** <http://www.ctf.ca/profDev/schedule1.asp> has a 2002/2003 events schedule

**European Association of Tax Law Professors Meetings and conferences**  
<http://www.eatlp.org/MeetingConference.htm>

**Institute for Fiscal Studies** Eleventh Residential Conference, *Building a Competitive Tax System: UK Company Tax Issues in their international context*, St Johns College, Oxford, 4-5 April 2003 <http://www.ifs.org.uk> Includes numerous notable speakers and representatives of the Inland Revenue and European Commission.

**Institute for Fiscal Studies** Conferences and seminars <http://www1.ifs.org.uk/conferences/index.shtml>

**International Bureau of Fiscal Documentation** Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org>

**International Tax Planning Association** Forthcoming meetings <http://www.itpa.org/meetings.html>

**2003 KPMG Asia Pacific Tax Conference**, Bangkok, Thailand, 8 - 9 April 2003. This will be an opportunity to hear expert speakers discuss Regional tax issues and developments. Invitations and more details will issue in early 2003. In the meantime, should you require any further information, please contact: David Watkins Regional Tax Partner KPMG Asia Pacific Bus Tel: (65) 6372 3307

Email: [davidwatkins@kpmg.com](mailto:davidwatkins@kpmg.com) Matt Hayes Tax Partner Tax & Legal Centre Bus Tel: (02) 9335 7503 Email: [mwhayes@kpmg.com.au](mailto:mwhayes@kpmg.com.au) Aggie Maisano Director Tax & Legal Centre Bus Tel: (02) 9335 7627 Email: [amaisano@kpmg.com.au](mailto:amaisano@kpmg.com.au)

Other useful law related conference websites include the **UNSW Faculty of Law Conference Calendar 2002** <http://www.law.unsw.edu.au/events/confcalendar2002.html> **New South Wales Bar Association** [http://www.nswbar.asn.au/Professional/Noticeboard/ComingUp/contents\\_coming.htm](http://www.nswbar.asn.au/Professional/Noticeboard/ComingUp/contents_coming.htm) **Law Council of Australia** <http://www.lawcouncil.asn.au/events.html> **Law Courts Library** <http://www.lawlink.nsw.gov.au/conference> See also the *inTax* Seminars Directory, published in *inTax Magazine*.

## 7 Recent publications

**Bold** indicates ATTA members

### Local

(2002) 2 (10) *Australian GST Journal*

- Vos, David R "GST groups"
- Chiert, G "The GST treatment of cross-border financial supplies"
- Ferraris, C "Commercial property issues - Part 1"

**Blissenden, Michael** "Legal privilege and the ATO's information gathering powers" (2002) Issue 47 *CCH Tax Week* 776-77

**Bourke, Garry** "Current CGT issues (Pt 1 & 2) Issues 47 & 48 *CCH Tax Week* 774-76; 797-800

**Cooper, Graeme; Krever, Rick & Vann, Richard** *Income taxation: commentary and materials*, 4th ed, Sydney, ATP, 2002

**Boccabella, Dale** Non self-executing nature of Pt IVA: potential opportunity for ATO, and pitfall for taxpayers? (2002) No 50 *Weekly Tax Bulletin* 1814-18

Geddis, A "Towards a system of taxpayer funding for New Zealand elections" (2002)10 *Otago Law Review* 181-211.

Bevan, CJ "GST and CGT: implications for judgments" (2002) 22 *Australian Bar Review* 192-216

**Krever, Rick** 'The Requirement to issue tax invoices: Australian and UK law contrasted' (2002) 2 *Australian GST Journal* 15-16.

O'Connell, Ann "Tax issues for charities in the new millenium" (2002) 7 *Deakin Law Review* 131-57

Reynolds, Rocque and **Stoianoff, Natalie** *Intellectual property: text and essential cases*, Leichhardt, NSW, Federation Press, rrp \$77.00. Publishing February 2003

"Sydney University conferring of honorary degree of Doctor of Laws (LLD) The Honourable Justice DG Hill, 24 May 2002" (2002) Vol 11 *Sydney Law School Reports* 6; 8-9

[http://www.law.usyd.edu.au/alumni/slr/Report/2002/SchoolReport\\_Vol2\\_2002.pdf](http://www.law.usyd.edu.au/alumni/slr/Report/2002/SchoolReport_Vol2_2002.pdf)

Taxation Institute of Australia *Queensland Convention Papers*, May 2002

- Allen, Peter "Research and development"
- **Cooper, Graeme** "Structures for business and investment"
- D'Ascenzo, Michael "Part IVA"
- Hennessey, Michael "Debt equity and interest deductibility"
- Lakis, Harry "Stamp duty"
- Negus, Paul "Debt equity and interest deductibility"
- Newby, John "Simplified tax system"
- Rigney, Harry "Part IVA case study analysis"
- Schofield, W "Changing face of expatriate taxation in Australia"
- Spence, K "Business consolidations for tax effectiveness"
- Thompson, W "Part IVA - in perspective"
- West, M "Tax planning"

Trigge, R & Bennett, K "Solicitors risk liability for primary industries levies" (2002) 40 (10) *Law Society Journal* 58-6

Tunstall, Ian *Taxation and the internet*, Pyrmont, Lawbook Co, 2002

**Overseas** (some/many of these items mention Australia)

Hogg, Peter; Magee, Joanne & Li, Jinyan *Principles of Canadian income tax law*, 4<sup>th</sup> ed, Scarborough, Ont, Carswell, 2002

Baker, P "Changing the norm on cross-border enforcement of tax debts" (2002) 30 *Intertax* 216-18

Baunsgaard, Thomas, *A Primer on mineral taxation*, Fiscal Affairs Department, International Monetary Fund, 2001 (Working Paper No 01/139) <http://www.imf.org/external/pubs/ft/wp/2001/wp01139.pdf>

(2002) 56 (12) *Bulletin for International Fiscal Documentation*

- McLure, CE "Replacing separate entity accounting and the arm's length principle with formulary apportionment"
- Lapidoth, A "2002 income tax reform in Israel"
- Cockfield, AJ "Law and economics of digital taxation: challenges to traditional tax laws and principles"
- Jimenez, AJM "Domestic anti-abuse rules and double taxation treaties: a Spanish perspective - Part 2"

Cristian Óliver Lucas-Mas, (Research Fellow, Taxation Law and Policy Research Institute, Deakin University School of Law) "The Cuban Tax System Through History" (2002) 27 *Tax Notes International* 609-630

Dhooge, LJ & Eakin, CF "Integration of tax law into the business law classroom: a corporate "cradle to grave" case study" (2001) 19 *Journal of Legal Studies Education* 271-310

**Dunbar, D** "Trans-Tasman triangular tax relief" (2002) 8 *Asia-Pacific Tax Bulletin* 310-322

*History of Tax Law Conference Proceedings*, Lucy Cavendish College and the Centre for Tax Law, Faculty of Law, Cambridge, 4-5 September 2002

- Avery Jones, John "Taxing foreign income from Pitt to the tax law rewrite - the decline of the remittance basis"
- Casson, Peter "Evolution of the UK tax legislation for employees share ownership plans"
- **Coleman, Cynthia & McKerchar, Margaret** "The chicken or the egg?: a historical review of the influence of tax administration on the development of income tax law in Australia"
- Daunton, Martin "What is income"
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- James, Simon "Economics of taxation within a federal context"
- Teather, Richard "Multinational tax competition - a legal and economic perspective"
- van Raad, Kees "Five fundamental rules on applying tax treaties"
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- **Walpole, Michael** "A conflict of duty - a federal approach to the tax treatment of goodwill and other intangibles"
- Donnelly, Maureen & Young, Allister "How the tax treatment of losses affects competitive advantage: a Canadian, American and Australian comparison"

- Edgar, Tim "Corporate income tax coordination as a response to international tax competition and international tax arbitrage: the limited lessons of the experience with fiscal federalism in Canada"
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## 8 Questions and answers

Q I have been asked to find some taxation texts published prior to 1945 relating to the Income Tax Assessment Acts of 1915, 1922 and 1936. Someone suggested that you may be able to advise me on appropriate titles and where I might find them.

A Suggest you try Sperry, R "Domestic taxation in Australia: a comprehensive classified bibliography" (1974) 3 *Australian Tax Review* 117-78; 220-80

Q I am meeting Justice Graham Hill at the airport, and don't know what he looks like. Do you have a photo of him?

A As Justice Hill has written in *Taxation in Australia*, they may have a photo of him as there are often photos of the contributors. Try (1997) 32 *Taxation in Australia* 150 at 152

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Best wishes for the new year and thank you to the many readers who supplied material for publication, or made suggestions in the inaugural year of *ATTA News*. Editor