

ATTA NEWS 2003

January – December 2003

ATTA News January 2003

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

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ATTA website <http://www.orange.usyd.edu.au/atta>

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1 Presidential column

Welcome to 2003, may it be a very productive and rewarding year for everyone! Catching up at Wollongong this week will be a great way to get started! Don't forget that the AGM will be held during the conference and that all 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 If you are unable to attend the AGM, but would be happy to accept a nomination for any position, please email me ASAP. If you're not sure what positions there are on the executive, check our website at www.orange.usyd.edu.au/atta

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

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>

Please note that due to unforeseen circumstances, the ATTA Conference Dinner on Friday, 31st January will now be held in the Food Re-Thought Restaurant on Level 1, Building 67, McKinnon Building, University of Wollongong from 7.00 pm. Suggested dress for the ATTA Dinner is semi-formal ie coat and tie for males.

3 Appointments, departures and honours

Grant Richardson took up a Visting Fellowship in the Department of Accountancy at the City University of Hong, Kowloon Tong, Hong Kong from 2 January 2003. The Visiting Fellowship at City University is from 2 January

2003 until 31 December 2003. Also, Grant will be stepping down from the Co-Editorship of the *Journal of Australian Taxation* during this time. Associate Professor Vince Morabito will be the sole editor of the Journal during this time.

Associate Professor **Dale Pinto**'s PhD thesis that was passed without amendment by the University of Melbourne Law School, will be published as a monograph through the The International Bureau of Fiscal Documentation (IBFD). The IBFD agreed to publish the work following an independent review of the thesis by its Academic Council, which consists of pre-eminent international tax Professors and practitioners.

ATAX Director and Associate Professor **Chris Evans** has recently returned from the University of Bath in the UK where he worked with Emeritus Professor Cedric Sandford on a research project on comparative CGT. The research focussed on the operational costs of CGT in the UK and Australia and was funded in part by CPA Australia.

Dr **Binh Tran-Nam** is back from Beijing where he led a team comprising ATAX staff members Nolan Sharkey and Professor Yuri Grbich together with Justice Graham Hill, to participate in the final conference of the Australia-China Institutional Links Project. The project investigated tax system reform in China and Australia and will provide recommendations for key tax reform requirements in China from an Australian perspective.

Associate Professor **Neil Warren** and Penny Le Couteur have completed their review of workers compensation and pay-roll tax for the NSW government. The *Final Report of the Review of Employers Compliance with Workers Compensation Premiums and Pay-roll Tax in NSW* reviewed strategies to reduce premium evasion and improve employer compliance with workers compensation insurance requirements. It is available at http://www.workcover.nsw.gov.au/html/compliance_report.asp

Associate Professor **Michael Walpole** and **Jacqui McManus** are currently working with Dr Ann Hansford of Bristol Business School on a project to analyse the GST "Expectations Gap". The work seeks to identify the dimensions of the expectations gap and determine if this is harmful to the administration of GST and identify areas for improvement in administration.

Professor **John Tiley**, Law of Taxation, University of Cambridge, has been awarded a CBE (Commander of the Order of the British Empire) in the UK New Year's Honours List for services to tax law. Professor Tiley is a barrister, part-time judge and the author of a number of key tax books published by Butterworths Tolley. His tax guide is recommended reading for tax students. He is an active member of the Education Committee of the Chartered Institute of Taxation (CIOT).

Commenting on his appointment as a CBE, Professor Tiley said:

"I am delighted and thrilled by this award which I regard as a recognition by the state of the value of academic law in general - and tax law in particular. I am delighted partly because I can regard the award as a recognition that academic lawyers have something special to contribute to the development of our law, whether through legislation or judicial decision making.

"Tax law is a particular subset of law, and because of its influence over people's lives, one that must be at least as good as other areas of law. So what are my 'services to tax law'? I suppose it's a combination of many things which might include my writing, my years of teaching, my students - many of whom are now involved in practice at senior levels, my efforts to assist the Inland Revenue in their consultation processes or it might just be for my efforts to bang the drum for our subject and to try to persuade people to take tax law more seriously - hence the establishment of the Centre for Tax Law in the Law Faculty in Cambridge."

Congratulations to **Berenice Talintyre** on her promotion to Manager, Policy & Legislation, Office of State Revenue (NSW Treasury), from 20 January 2003. Berenice is a graduate of UTS (Business), Wollongong (Teaching) and the UNSW ATAX program (Master of Taxation).

Justin Dabner was seconded in early 2002, to the Institute of Legal Studies, Kansai University, Osaka, Japan, to work on a Japanese sponsored project examining proposals for the taxation of investment funds in response to the demands of globalisation.

The following was extracted from the University of Sydney Faculty of Law Tax Program News <http://www.law.usyd.edu.au/tax/TaxNews8Jan2003.pdf>

Professor **Richard Vann** was recently appointed as a member of the Consultative Committee of the Board of Taxation to assist the Board in its work on tax reform. He is also a consultant to the Treasury and the Board on the current *International Tax Review*. In September, Richard attended the Annual Congress of the International Fiscal Association in Oslo as representative of the organising committee for the 2003 Congress in Sydney. In October, he attended an invitational conference at Harvard Law School on Tax Treaties in the 21st Century where he gave one of the main papers on taxation of business profits.

Professor **Graeme Cooper** worked on a project drafting VAT laws in India in the early part of the year - a project which is still ongoing, and participated as a member of two OECD missions - one to China in July and another to Moscow in November. During the year he taught comparative personal income tax and corporate tax at the European Tax College at Katholieke University, Leuven in Belgium, and Tillberg University in The Netherlands. In the first half of next year, he will be teaching tax law in the United States."

Associate Professor **Lee Burns** participated in International Monetary Fund technical assistance missions to The Gambia in September and Tonga in November. Both missions concerned tax law reforms.

Ms **Rebecca Millar** has been appointed as a consultant to the ATO on GST matters and is a participant in the ATO's GST Rulings Panel. Rebecca has recently updated the commentary on research development deductions in the CCH Federal Tax Reporter. The update revises the section 73B commentary and covers new sections 73BA-73Z. Rebecca also contributed to a major comparative tax study on industry incentives undertaken by the Department of Austrian and International Tax Law at the Vienna University of Business Administration.

Ms **Linda Greenleaf** was awarded the prize for best postgraduate thesis at Rand Afrikaans University. Her thesis is entitled "Catch 22: The Dilemma of South Africa's Attribution of Foreign Sourced Active Income". Parts of the thesis have been accepted for publication in *Australian Tax Forum* and the *Journal of South African Law*.

4 Book review

Understanding taxation law – an interactive approach by Frank Gilders; John Taylor; Grant Richardson; Abe Greenbaum and Michael Walpole, Chatswood, NSW, LexisNexis Butterworths, 2002

Teachers of tax are in some ways over-endowed with teaching materials; competition between the two main commercial publishers has kept the textbooks, problems, study manuals and other materials flowing out. However, since the authors of Cooper Krever & Vann "Commentary and Materials on Income Taxation" became too busy to update the whole of their work there has been a gap in the market. There has been no comprehensive Commentary and Materials volume covering partnerships, trusts, companies, international tax, tax avoidance and tax administration, the subject matter of the second part of the original work.

Understanding Taxation Law the main authors of which are Frank Gilders and John Taylor, is an ambitious attempt to cover the ground traversed by the first two editions of Cooper Krever & Vann. The publisher is Butterworths, returning to tax publishing after an absence of some years. The main authors, both teachers of tax law in commerce business faculties, are clearly determined that their students are not going to be spared some of the complexities of the system - see eg the (now outdated) treatment of the franking system in Ch12. However the level of critical explanation, especially in the earlier chapters, is very good, with the underlying principles of tax

law being clearly shown. There is no attempt, however to relate tax law to tax policy, even where tax policy may be an aid to interpretation.

One interesting feature of this book, which will no doubt become more common, is the use of a web site as a reference for more advanced, difficult or obscure issues. The web site is also used for suggested answers to problems posed in the text. This of course is a trap for the reviewer, who presumably should check out the site as well as read the text. Some topics are given more of a workout than others, but I think the big limitation here is going to be the capacity of students to cover what can easily become an indigestible mountain of material.

Understanding Taxation Law is very detailed, very hands on, and also free of policy exegesis. It does not really replace the lamented first and second editions of Cooper Krever & Vann – in fairness I don't think that was the authors' intention. They were concerned to produce an adequate set of materials for the rather specific tax course taught by Commerce faculties as a precursor to the courses that must be passed for admission to professional accountancy. Those of us who do not teach courses of that type cannot really complain. Yet because of its comprehensiveness this book could well prove useful to non-accountancy students and it will certainly have a place on my "recommended reading."

Phillip Burgess
6 January 2003

5 Tax, Accounting, Economics and Law Related Meetings

Local

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

ATAX 15th Annual GST & Indirect Tax Weekend Workshop, 10-12 April 2003, Sheraton Noosa Resort Queensland. Registrations are now being accepted. For further information and registration forms visit <http://www.atax.unsw.edu.au/pe/conferences/noosa2003.htm>, email ataxevents@unsw.edu.au, or phone 02 9385 9355.

ATAX Lunchtime Research Seminar, "Revenue Forecasting", Tuesday 4 April, 2003, 12.30-2pm. Professor Norman Gemmill from Nottingham University, who has recently been appointed as an adviser to the UK Inland Revenue, will be discussing aspects of revenue forecasting. Enquiries to Dr Binh Tran-Nam, email b.tran-nam@unsw.edu.au, or phone 02-9385 9361.

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

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. 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
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. 17th National Convention, Adelaide Convention Centre, 27-29 March 2003. Enquiries to 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

57th 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 and Richard Vann.

4th 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 or 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 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 Matt Hayes Tax Partner Tax & Legal Centre Bus Tel: (02) 9335 7503 Email: mwhayes@kpmg.com.au Aggie Maisano Director Tax & Legal Centre Bus Tel: (02) 9335 7627 Email: amaisano@kpmg.com.au

Other useful law related conference websites include the **UNSW Faculty of Law Conference Calendar 2003** <http://www.law.unsw.edu.au/events/confcalendar2003.html> **New South Wales Bar Association** 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*.

6 Recent publications

Bold indicates ATTA members

Local

(2002) 17 (2) *Australian Tax Forum*

- Kyle, Tim "Consumptive Disorder: GST and international supplies of things other than goods and real property"
- **Richardson, Grant** & Gilligan, George "The Taxation/Corruption paradigm: a preliminary investigation of the influence of corruption on national taxation systems"
- **Dabner, Justin** "Pass through taxation of collective investment funds - a misguided exception?"

(2002) 17 (3) *Australian Tax Forum*

- **Hill, G** "GST - an income tax to be interpreted by reference to income tax principles or just another consumption tax"
- **Devos, Ken** "Penalties and sanctions for Australian taxation crimes and the implications for taxpayer compliance"
- Eccleston, Richard "Taxing times: a political retrospective"
- Bondfield, Brett "If there is an art to taxation the simplified tax system is a dark art"

(2002) 31 (4) *Australian Tax Review*

- Stacey, Paul & James, Caroline "The GST treatment of tripartite arrangements"
- Hines, Michael C "The impact of capital gains tax on damages"
- Pagone, GT "Taxation update: anti-avoidance provisions"
- Parker, Robert "Stamp duty on goodwill of Victorian businesses"

Australian Taxation Office *Consolidation reference manual*, 2 December 2002 and online via

<http://www.taxreform.ato.gov.au>

Bocabella, Dale "Assessable income dropout of receivables on changeover from cash to accruals tax accounting: another nail in the coffin of the *Henderson* principle" (2002) Issue No 53 *Weekly Tax Bulletin* 1951-55. See also O'Connor's article.

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

(2003) 57 (1) *Bulletin for International Fiscal Documentation*

- Bobbett, Catherine & Avery-Jones, John F "Tax treaty issues relating to cross-border employee stock options"
- Barnard, Johan "Former tax havens prepared to lift bank secrecy"
- Oberson, Xavier "OECD model agreement on exchange of information - a shift to the applicant state"
- Ismer, Roland "Compulsory waiver of domestic remedies before arbitration under a tax treaty - a German perspective"
- Juusela, Janne "Possibilities for ensuring the taxation of international investment income in Finland"

Fisher, Rodney "Legal professional privilege: back in the fold" (2002) Issue No 53 *Weekly Tax Bulletin* 1955-59

Frost, Tony "Taxation of foreign currency exchange... Certainty in sight for foreign exchange rules (2003) No 1 *Weekly Tax Bulletin* 3-6

Hill, Peter "Why Snowy Hydro Ltd's GST exemption will be bad law" (2003) No 1 *Weekly Tax Bulletin* 7-9

(2002) 7 (3) *Investment & Taxation Bulletin*

- Gardiner, Matthew "Taxation issues for expatriate employees"
- Joseph, Anton "International tax reform - foreign dividend accounts"

Johnson, James "What's in a transfer?" (2002) 26 (11) *Law Institute Journal* 76-77. Discussed *Commissioner of State Revenue v Pioneer Concrete (Vic) Pty Ltd* [2002] HCA 43

O'Connor, R "Dormer's case: Cash v accruals basis of assessment - applicability of *Henderson's* case (2003) Issue No 2 *Weekly Tax Bulletin* 39-42

Rumble, Tony "APRA, the Tax Office, super funds and instalments" (2003) No 1 *Weekly Tax Bulletin* 9-10

Speed, Robin "An internationally competitive tax system for Australia: Pt 1 - the way forward (2003) Issue No 2 *Weekly Tax Bulletin* 42-46

(2002-2003) 37 (6) *Taxation in Australia*

- Moschner, Michael and Ong, Cindy "Tax case: *Electricity Supply Industry Superannuation (Qld) Ltd v DCT*[2002] FCA 1274"
- Gerhardt, Natasha "Tax case: *Linter Textiles Australia Ltd (in liquidation) v Commissioner of Taxation* [2002] FCA 1089 (6 September 2002)"
- Pynt, Greg "Professional indemnity issues for tax professionals - part I"
- Hendriks, Max "Death, divorce and division Part IIA - divorce"
- Fehily, Ken; Martin, Luke & Szabo, Peter "Death, divorce and division Part IIB - divorce"
- Pinto, Dale "Trust losses and family trust elections"

Overseas (some/many of these items mention Australia or New Zealand)

(2002) 50 (3) *Canadian Tax Journal*

- Li, Jinyan "Global profit split: an evolutionary approach to international income allocation"
- Kesselman, Jonathan R "Fixing BC's structural deficit: what, why, when, how? And for whom"
- Ort, Deborah L & Perry, DB "Provincial budget roundup 2002"
- Fyfe, Stephen & McLean, William "Opportunities for municipally owned corporations in Ontario's electricity market"
- Mavroyannis, Maria "Is bigger better? Recent experiences in municipal restructuring"
- Duff, David G "Recognizing or disregarding close personal relationships among adults? The report of the Law Commission of Canada and the federal income tax"
- Phillips, Lisa "Cracking the conjugal myths: what does it mean for the attribution rules?"
- Woolley, Frances "Intimate matters? An evaluation of the Law Commission of Canada's recommendations on the tax treatment of close personal relationships"
- Brooks, Neil "Canadian Tax Journal: the third decade - 1973-1982"

Chu, Welson T & Nangit, Nicolas C "<http://www.taxinginternettransactions.com>" (2000) 75 *Philippine Law Journal* 312-64

(2002) 30 (10) *International Tax Review*

- Oliver, J David B "Transfer pricing and the EC Arbitration Convention"
- Zuger, Mario "Conflict resolution in tax treaty law"
- Albregtse, DA "The server as a Permanent Establishment and the Revised Commentary on Article 5 of the OECD Model Tax Treaty: are the e-commerce corporate income tax problems solved?"
- Ruchelman, Stanley C & Voght, F Brook "The good, the bad and the ugly - winners and losers in recently decided cases by US courts involving financial products"

- Otsuka, Masatami "Two recent decisions of district courts involving international taxation issues: foreign tax credit and 100 per cent Dutch subsidiary"
- Lieber, Bettina & Schumann, Marc "Withholding tax on construction work in Germany"
- Winandy, Jean-Pierre "Luxembourg: double exemption of real estate income based on the tax treaty concluded between France and Luxembourg"

Kirkbride, James & Olowofoyeku, Abimbola *Law and theory of income tax*, Merseyside, UK, Liverpool Academic Press, 2001

Li, Jinyan *International taxation in the age of electronic commerce*, Toronto, Canadian Tax Foundation, 2002

Nolan, RC "Vandervell v IRC: a case of overreaching" (2002) 61 *Cambridge Law Journal* 169-88

Pallot, Marie & **White, David** "Improvements to the GST treatment of financial services - the proposed New Zealand approach" (2002) 13 (6) *International VAT Monitor* 481-86

7 Questions and answers

Q I am currently reading a tax case and I would like to know whether this case is the final decision. That is, whether the parties have lodged an appeal or not.

A There are various sources you can use. In the CCH *Australian Tax Cases*, looseleaf binder there is a list of cases on appeal. Also at both the AustLII website, in particular the *High Court Bulletin* at <http://www.austlii.edu.au/au/other/hca/bulletin> and on the High Court of Australia website at Special leave applications results <http://www.hcourt.gov.au/registry/dailylists/SLindex.htm> however the last two only relate to appeals to the High Court of Australia.

ATTA News February 2003

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

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1 Presidential column

I am very honoured to be elected President of the Australasian Tax Teachers Association (ATTA) for the next 2 years. I promise to carry out my responsibilities to the best of my ability. Congratulations to the other new members of the executive who also take up their positions for the next two years. However, to ensure that the Association is vibrant and relevant to its members I encourage each of you to keep us informed of issues that you consider we should be working on. As we know an email is only a few keystrokes away!!!

A big "thank you" to the outgoing executive of ATTA – we really appreciate the great work you did over the past two years.

Just a little background on me – As you have suspected all along I am not "a dinky-di Australian" but I have been working on it for the past 17 years since I emigrated from Ireland. Elizabeth my wife (who is dinky-di) and I have three children, Kate (12), Nicholas (10) and Daniel (8). I have been an academic for the past 10 years and prior to that I worked as a "Tax Manager" in a Chartered Accounting firm.

The start of a new academic year is almost upon us and unlike "*Clancy of the Overflow*" who faced "*the round eternal of the cash book and the journal*" we face the ever increasing challenge of making our tax laws understandable and interesting to our students. Of course we cannot expect to address or cover all aspects of our tax laws in one or two subjects on tax but we can strive to engender interest in our students and assist them to appreciate the relevance of tax to the tax paying community. I wish you every success in your teaching for the coming year.

For those of you that could get to the 15th Annual Conference at the University of Wollongong I trust that it was an enjoyable experience. I really enjoyed getting to meet old friends and making some new ones. If you could not make it this year then hopefully we will be able to catch up with you in 2004. Flinders University – South Australia looks like the venue for 2004. Thank you to Natalie, Mary, Shelley and the team in the Faculty of Law at the University of Wollongong for their great work in running the 2003 conference.

At the 2003 conference, Noel Rowland of the Taxation Institute of Australia brought our attention to a new category of membership of TIA, *Tax Student Membership*. The benefits of membership include, no joining fee, access to the Taxation Institute's website, member rates for institute seminars/workshops, etc. All full time students studying tax are eligible. Information kits will be sent to all tax teachers and will include application forms and other relevant information.

Michael D'Ascenzo, Second Commissioner of Tax, in his presentation to the 2003 conference encouraged us to be more pro-active in fostering debate on current tax issues. It is noted that we as tax teachers have an important role in critically analysing the direction of the development of our taxation laws. I suggest that each of us take opportunity to raise the level of debate on the critical issues in taxation in our areas of specialisation be they domestic or international. We can do this by getting our thoughts/research on paper and getting them published.

Best Wishes for a very rewarding and enjoyable 2003.

Tom Delany

2 ATTA Executive 2003-2004

During the ATTA Annual General Meeting, held on 1 February 2003 at the University of Wollongong, the following were elected:

President: Tom Delany (University of Southern Queensland)

Vice Presidents: Paul Kenny (Flinders University); Kerrie Sadiq (University of Queensland); David White (Victoria University of Wellington)

Secretary/Treasurer: Colin Fong (University of New South Wales)

3 ATTA Conference 2003 Report

I very much enjoyed the conference primarily because it provided an opportunity to talk matters over with some old friends and to meet some new ones.

The papers and particularly the discussion arising was stimulating. In the course of the discussions I learned of the alarming proposal, or decision to no longer require taxation to be studied to qualify as a CPA. I would urge ATTA to make representations to the CPA body to reverse its decision.

It does highlight the need for our organisation to probably give a lead in the development of a tax curriculum for undergraduate studies and indeed in the teaching of tax.

Let me share with you some observations of AN Whitehead which seem to be peculiarly relevant to the teaching of tax. See Whitehead, A N 1932, *Aims of Education and Other Essays*, (3 rd. imp.), Williams & Norgate Ltd., London. 'The Rhythm of Education', 1922 (p.24) in which Whitehead traced the mental growth of the child pupil through to university. On university education and the cultivation of mental power he said:-

"Whatever be the detail with which you cram your student, the chance of his meeting in after-life exactly that detail is infinitesimal; and if he does meet it, he will probably have forgotten what you taught about it. The really useful training yields a comprehension of a few general principles with a thorough grounding in the way they apply to a variety of concrete details. In subsequent practice the men will have forgotten your particular details; but they will remember by an unconscious common sense how to apply principles to immediate circumstances. Your learning is useless to you till you have lost your text-books, burnt your lecture notes, and forgotten the minutiae which you learnt by heart for the examination..... The function of a university is to enable you to shed detail in favour of principles," (p. 42)

In his 1923 address 'The Rhythmic Claims of Freedom and Discipline' Whitehead said

"A certain ruthless definiteness is essential in education. I am sure that one secret of a successful teacher is that he has formulated quite clearly in his mind what the pupil has got to know in precise fashion. He will then cease from half hearted attempts to worry his pupils with memorising a lot of irrelevant stuff of inferior importance. The secret of success is pace, and the secret of pace is concentration. But, in respect of knowledge, the watchword is pace, pace, pace. Get your knowledge quickly, and then use it. If you can use it, you will retain it." (p.57)

It is arguable that Whitehead's remarks have been partly superseded by the enormous and continuing accelerated growth in knowledge. The principles which he speaks of in some cases may not prove to be everlasting. What is presently important is that students are inculcated with skills which will ensure that after

university they will continue to and confidently take individual responsibility for life long learning in their professional work.

The conference served a very useful purpose as it caused me to again remind myself of Whitehead's remarks.

Bryan Pape

4 Appointments, departures and honours

Associate Professor **John Taylor** (University of New South Wales) returned from study leave in November having spent most of his time as Visiting Research Scholar at the International Bureau of Fiscal Documentation in Amsterdam. While there he undertook research on the interaction of different forms of corporate tax systems across borders. He also looked at issues associated with whether the international operation of imputation systems breached the EU treaty. In part as a result of this research he wrote an article "Approximating Capital Export Neutrality In Imputation Systems:A Proposal For A Limited Exemption Approach" which has been accepted for publication in the IBFD Bulletin. In August, John attended the International Fiscal Association Congress in Oslo and wrote the Australian branch report for Topic One of the Congress: Form and Substance in Tax Law.

Congratulations, to **Paul Kenny** (Flinders University) on his promotion as Senior Lecturer as of 1 January 2003.

Rodney Fisher of ATAX is back from California State University, USA where he delivered a paper at the 14th Asian-Pacific Conference on International Accounting Issues. Rodney's paper, *Financial instruments: Alternative paths to taxation*, presented an international comparative view of how different regimes tax financial arrangements. It followed a similar theme to the paper Rodney delivered at the recent ATTA conference where he considered the Australian domestic taxation regime.

5 Australian Tax Forum

Editor Cynthia Coleman, Associate Professor, Department of Accounting & Business Law, University of Sydney

Australian Tax Forum is a prestigious journal whose objective is to provide discussion of issues in tax policy, law and reform amongst tax professionals. It is an essential reference source for understanding and contributing to the development of all tax systems worldwide. The Australian Tax System benefits from knowledge of international policy issues.

Refereeing *Australian Tax Forum* is a refereed journal that publishes scholarly works on all aspects of taxation. All articles are subject to peer review by specialists in their fields. For Australian authors, this publication satisfies the description as a refereed journal in current Department of Education, Science and Training categories. Ideally all articles are double-blind refereed. This policy is adhered to wherever possible. Referees are provided with a pro forma document to complete. All correspondence with regard to refereeing should be directed through the Publisher.

Subscriptions *Australian Tax Forum* is published four times a year. Subscription rates for Australian subscribers for 2002 are AUD\$200.00, whether for individuals, organisations or libraries. Subscription of overseas subscribers is AUD\$220.00. A subscription form is attached as a downloadable PDF. Completed forms should be addressed to Membership Services, Taxation Institute of Australia, Level 7, 64 Castlereagh Street Sydney 2000, fax 61 2 9221 6953.

Distribution *Australian Tax Forum* is distributed both nationally and internationally on a quarterly basis to subscribers.

Promotion *Australian Tax Forum* is cross promoted in other Taxation Institute publications such as *The Tax Specialist* journal and our website. Content from *Australian Tax Forum* is also available to those with an Institute online member PLUS or group PLUS subscription, or as a pay-per-view on our website.

Submission of papers Submissions for publication are welcomed and should be addressed to:
The Publisher Taxation Institute of Australia Level 7 64 Castlereagh Street Sydney 2000
Email: publisher@taxinstitute.com.au Contributors can download a copy of ATF Author Guidelines from our website www.taxinstitute.com.au, or by contacting the Publisher.

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Indexing and ON-line Access *Australian Tax Forum* is indexed in Current Law Index, Paris Bulletin, APAIS, AGAIS, Tax index, Accountants' Index, European Taxation – Current Bibliography, Journal of Economic Literature, Index of Economic Articles and University Microfilms Inc.

See also attached subscription form.

6 Tax Institute Offer for Tax Teachers and students

31st January, 2003

Dear Tax Teacher,

The Taxation Institute of Australia is pleased to continue its relationship with the Australasian Tax Teachers Association. We would like to continue to strengthen our relationship with you by offering Tax Teachers and students a number of specially created offers.

Tax Teachers 2003 Discounts

In conjunction with your membership, we would like to offer all ATTA members the following:

- ❖ A 50% discount on the Tax Specialist Subscription normally \$AUD275.00, you pay \$AUD137.50 (*saving \$137.50*);
- ❖ For the first time an opportunity to subscribe to Member Plus, the Institute's full online resource, at a 50% discount normally \$AUD660.00, you pay \$AUD\$330.00 (*saving \$330.00*);

Please contact Melissa Stapleton, Membership Administrator now on Ph: (02) 8223 0060 to take advantage of this special offer.

Tax Students Membership 2003

The Taxation Institute is pleased to announce a new membership category, especially for students.

Benefits Include:

- ❖ No Fee!
- ❖ Access to the Taxation Institute website, including the current year's edition of Taxation In Australia;

- ❖ Members rates to attend Institute seminars;
- ❖ Networking opportunities;
- ❖ Website access to TaxVine, the Institute's weekly email newsletter;
- ❖ An opportunity to move to Associate/Fellow membership at a 50% discount rate if taken up in the year after finishing their study;
- ❖ Eligibility: Any full time student studying Tax.

Information kits will be sent to all Tax Teachers for distribution to students at the first lectures in 2003 or during orientation programs. The kits will include; application forms and brochures that outline the many benefits the students will receive by taking up student membership. This is a great opportunity for students to gain access to the specialist tax information that only the Taxation Institute of Australia can provide them building on.

We look forward to speaking with both members and non members in regards to our special offers and the many benefits that the Taxation Institute has to offer.

Yours sincerely,

Noel Rowland
CEO

7 Accommodation exchange for 2005

A detached 5 bedroom / 2 bathroom house in half an acre of garden in the foothills of the Quantock Hills. Currently one of the bedrooms is being used as a second study and there is an Aga (stove) in the kitchen.

Location - 3 miles from the M5 junction, 1 hour from Bristol, 1.5 hours from the north Devon coast and 2.5 hours from Cornwall. It takes 2 hours by train to get to London. A swap including car could be arranged. We'd prefer the first 6 months of 2005.

No formal teaching would be required at the university, but there would be access to office space, computer and the library.

Dr Ann Hansford, 99 Durleigh Rd, Bridgwater, Somerset, UK TA6 7JD AnnHansford@aol.com

8 Essay Prize in Administrative Law

Entries are being invited for the **2003 AIAL Essay Prize in Administrative Law**.

The Australian Institute of Administrative Law was established in 1989.

The objects of the Institute include:

- to promote knowledge of and interest in administrative law; and
- to publish and encourage the publication of papers, articles and commentaries about administrative law

To advance these objects, the Institute has resolved to conduct a competition to be called the AIAL Essay Prize in Administrative Law.

A prize of \$A2,000 will be awarded to the author of an essay displaying original thinking on a topic of the author's choice relating to administrative law.

The competition is open to any interested persons.

The length of the essay is 8-10/000 words. The amount of the prize is \$A2/000.

Entries must be submitted by **31 March 2003**.

Further details may be obtained by writing to:

Emeritus Professor Dennis Pearce

Faculty of Law Australian National University Canberra ACT 0200

e-mail: dennis.pearce@anu.edu.au

9 Revenue Law Journal

The *Revenue Law Journal* offers Australian Tax Teachers a 50% discount on the subscription of \$90 plus GST. There is one volume per annum. The Journal is peer reviewed and accepted by DEST. We welcome contributions for 2003 and hope to publish in October/November. See the website at <http://www.bond.edu.au/law/rli/index.htm> for more information. The 2002 volume is publishing late and will be out in March. It contains the majority of the papers first given at the Law Council of Australia Tax Subcommittee Workshop and other papers, some by ATTA members.

Duncan Bentley

10 Tax, Accounting, Economics and Law Related Meetings

Local

ATAX Seminars and workshops <http://www.atax.unsw.edu.au/pe/upcoming.htm> **ATAX Continuing Education Classes** in taxation are suitable for those wishing to update their skills without assessment tasks or exams.

Classes commence on 3 March and are held evenings 6-8pm, AGSM, 1 O'Connell Street, Sydney.

<http://www.atax.unsw.edu.au>

ATAX 15th Annual GST & Indirect Tax Weekend Workshop, 10-12 April 2003, Sheraton Noosa Resort Queensland. Registrations are now being accepted. For further information and registration forms visit <http://www.atax.unsw.edu.au/pe/conferences/noosa2003.htm>, email ataxevents@unsw.edu.au, or phone 02 9385 9355.

ATAX Lunchtime Research Seminar, "Revenue Forecasting", Tuesday 4 April, 2003, 12.30-2pm. Professor Norman Gemmill from Nottingham University, who has recently been appointed as an adviser to the UK Inland Revenue, will be discussing aspects of revenue forecasting. Enquiries to Dr Binh Tran-Nam, email b.tran-nam@unsw.edu.au, or phone 02-9385 9361.

Australasian Law Teachers Association Conference 2003 Griffith Law School is hosting this year's ALTA Conference. It will be held at the Queensland College of Art, on Brisbane's Southbank, from 6-9 July 2003. Confirmed plenary speakers include Professor Costas Douzinas, Professor Richard Collier, Professor Jane Kelsey, Professor Larissa Behrendt, Professor Erica McWilliam, Dr Aileen Moreton-Robinson, Professor Clifford Shearing, Professor Reg Graycar, and Damien Carrick, from ABC Radio National's Law Report. The theme of the conference is Changing Law.

This is a call for papers for Interest Group sessions. Expressions of interest in giving a paper and abstracts should be sent to the Convenor/s of the relevant Interest Groups, whose contact details appear below. **Expressions of interest must be made by 14 March 2003, and abstracts must be submitted to the relevant Interest Group convenors by 14 April 2003.** Abstracts should be no longer than 150 words, and will be published in the Conference Program.

Clinical Legal Education Jeff Giddings (Griffith) j.giddings@mailbox.gu.edu.au

Commercial and Consumer Protection Stephen Corones (QUT) s.corones@qut.edu.au

Comparative and Asian Law Charles Qu (Griffith) c.qu@mailbox.gu.edu.au

Company Law Vij Nagarajan (Macquarie) vnagaraj@law.mq.edu.au

Criminal Law Sally Kift (QUT) s.kift@qut.edu.au
Discrimination and EO Law Rosemary Hunter (Griffith) Rosemary.Hunter@mailbox.gu.edu.au
Dispute Resolution Jeff Giddings (Griffith) j.giddings@mailbox.gu.edu.au
Environmental Law and Policy Jan McDonald (Griffith) Jan.McDonald@mailbox.gu.edu.au
Evidence and Procedure Bridget Cullen-Mandikos (Griffith) b.cullen-mandikos@mailbox.gu.edu.au
Family Law Lyla Davies (QUT) and Roshan de Silva (Griffith) l.davies@qut.edu.au please cc to r.desilva@mailbox.gu.edu.au
Gender Issues and the Law/Women and Law Sandra Berns (Griffith) s.berns@mailbox.gu.edu.au
Government Law Geoff Airo-Farulla (Griffith) g.airo-farulla@mailbox.gu.edu.au
Indigenous Peoples & the Law Phil Falk (Griffith) p.falk@mailbox.gu.edu.au
Intellectual Property Ian Iredale (UWS Parramatta) i.iredale@uws.edu.au
International Law Afshin A-Khavari (Griffith) a.akhavari@mailbox.gu.edu.au
Jurisprudence & Legal Philosophy Bill MacNeil (Griffith) w.macneil@mailbox.gu.edu.au
Labour Law Graeme Orr (Griffith) g.orr@mailbox.gu.edu.au
Law and Computers Geoff Airo-Farulla (Griffith) g.airo-farulla@mailbox.gu.edu.au
Law and Economics Mary Keyes (Griffith) m.keyes@mailbox.gu.edu.au
Law and Medicine Shaun McVeigh (Griffith) s.mcveigh@mailbox.gu.edu.au
Law and Social Justice Bronwyn Statham (Griffith) b.statham@mailbox.gu.edu.au
Law in Non-Law Schools Margaret Lee (Griffith) Margaret.lee@mailbox.gu.edu.au
Law Librarians John Bahrij (Bond) and Elizabeth Naumczyk (Griffith) jbahrij@staff.bond.edu.au please cc to e.naumczyk@mailbox.gu.edu.au
Legal Education Richard Johnstone (Griffith) r.johnstone@mailbox.gu.edu.au
Legal History Sandra Berns (Griffith) s.berns@mailbox.gu.edu.au
Legal Research and Communication Terry Hutchinson (QUT) T.Hutchinson@qut.edu.au
Property Law Shaunnagh Dorsett (Griffith) s.dorsett@mailbox.gu.edu.au
South Pacific Legal Studies Alan Berman (Griffith) a.berman@mailbox.gu.edu.au
Torts and Contracts Des Butler (QUT) d.butler@qut.edu.au

We look forward to hearing from you.

Professor Rosemary Hunter, Dean, Faculty of Law, Griffith University Nathan QLD 4111 Phone: +61 7 3875 5399
Fax: +61 7 3875 6668 Rosemary.Hunter@mailbox.gu.edu.au Web: <http://www.gu.edu.au/school/law>

The following note relates to the Law Librarians' Group.

We are now calling for abstracts and expressions of interest for the Law Librarians' Group session. We are also interested in including in our session presentations by educational designers who are involved in the design of flexible learning modules for law subjects delivered via platforms such as Blackboard. Please distribute this email also to educational designers working on law subjects at your institutions.

The expressions of interest are due on 14 March 2003 and are to be emailed to both John (John Bahrij <jbahrij@staff.bond.edu.au>) and myself. Abstracts should be supplied by 14 April 2003. Interest Group sessions will be held on Monday 7 July from 9.00-10.30 am and from 2.00-3.30 pm; on Tuesday 8 July from 9.00-10.30 am and from 2.00-3.30 pm; and on Wednesday 9 July from 9.00-10.30 am.

Elizabeth Naumczyk e.naumczyk@mailbox.gu.edu.au

Sixteenth Annual Australasian Tax Teachers Association Conference 2004, Flinders University, tentative dates 29/1/04- 31/1/04 (this fits in with the publishers); tentative accommodation venue Glenelg (this is the closest accommodation and its on the beach). Contact Paul Kenny, Senior Lecturer of Taxation Law, School of Commerce, Flinders University, GPO 2100 Adelaide 5001 Ph. 08-8201 2102
Mobile : 0413181198 Paul.Kenny@flinders.edu.au

Seventeenth Annual Australasian Tax Teachers Association Conference 2005, Victoria University of Wellington, for 2005 is under consideration but not confirmed at this stage.

Fourth Annual Global Conference on Environmental Taxation: Experience And Potential 5-7 June, 2003; The Sydney Harbour Marriott Hotel (formerly the Renaissance Hotel) , 30 Pitt Street, 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 Participants final papers (in electronic form) by 14 March, 2003.

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. 17th National Convention, Adelaide Convention Centre, 27-29 March 2003. Enquiries to 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

57th Congress of the International Fiscal Association (IFA), Sydney Convention & Exhibition Centre, Darling Harbour, 31 August -5 September 2003. <http://www.ifa-sydney.com> or <http://www.ifa.nl> then click on Annual congresses. The President of the Sydney IFA 2003 Congress is Justice Graham Hill, and the organising committee includes Bob Deutsch and Richard Vann.

University of Sydney Faculty of Economics and Business, Economics and Business Building H69, Level 3, University of Sydney NSW 2006, Butlin Avenue opposite swimming pool, 7 May 2003, 11 am - 12.30 pm lunch provided. Simon James, University of Exeter, will be speaking on attitudes to the Australian Tax System, a paper co-written with Kristina Murphy and Monika Reinhart, Centre for Tax System Integrity, ANU. The paper examines Australian citizens' beliefs, attitudes, values and motivations towards the Australian Tax System. All welcome. RSVP Cynthia Coleman 02-93512071 C.Coleman@econ.usyd.edu.au

University of Sydney Faculty of Law Continuing Legal Education Enrolment in single postgraduate units, on an "Audit only" (CLE) basis. **Taxation Units 2003** http://www.law.usyd.edu.au/cle/2003/CLEPGB_2003_TAX.pdf

4th World Tax Conference, Sheraton on the Park, Sydney, 20-22 May 2003. Organised by the Taxation Institute of Australia in association with tax associations from Ireland, UK, Canada, Czech Republic, Malaysia, and Spain. For more information please contact tia@taxinstitute.com.au or LisaBald@taxinstitute.com.au Conference website <http://www.worldtaxconference2003.com>

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 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>

56th International Atlantic Economic Society (IAES) conference to be held in Québec City, Canada, October 16-19, 2003. These sessions will deal with:

- public finance
- public administration
- transition issues
- the economics of natural resources

If you want to present a paper on one of these topics, please submit your abstract by email (vanderHoek@frg.eur.nl). The submission deadline for abstracts for organized sessions is May 15, 2003. The full paper should be available by September 1, 2003 (6 weeks prior to the conference).

You can visit IAES's web site (www.iaes.org) for more information. Please note that each participant is responsible for her/his own expenses and registration fee (\$125 for members, \$190 for non-members). However, the submission fee (\$80 for members, \$125 for non-members) will be waived for a paper to be presented in an organized session.

Authors need to submit (by email) a 250-500 word abstract (no full papers) including: (1) Title (60 character limit); (2) Objectives; (3) Data/Methods; (4) Results/Expected Results; (5) Conclusion. On a separate cover page list: (1) Conference location; (2) Name; (3) Academic rank or title; (4) Affiliation; (5) Mailing address; (6) Phone and fax numbers and e-mail address; (7) Category number of topic (see listing in the Journal of Economic Literature); (8) Indicate if the paper has primarily a macro or micro focus.

Prof. dr. M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands
Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands
Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

Other IAES conferences to be held, will be Vienna, Austria 12-16 March 2003; Lisbon, Portugal 10-14 March 2004; Chicago, Illinois 7-10 October 2004

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>

Irish Association of Law Teachers Annual Conference 2003 Common law at the crossroads: facing into the new Millennium, 25-27 April, 2003 The Radisson SAS Hotel, Galway. The aim of the conference is to discuss the challenges facing the common law. These challenges include the growing impact of European law, codification and conflicts between national legal systems and international instruments on human rights. The conference will also focus on the historical development of the common law and try to anticipate its future. Conference fee for members 160 Euro; Non members 200 Euro. Contact Lynda Sheane, The Law School, The Law Society, Blackhall Place, Dublin 7, Ireland; Tel: +353-1-6724802; Fax: +353-1-6724991 l.sheane@lawsociety.ie

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

Tax Research Conference, Oxford; 17th-18th September 2003 The 2003 Tax Research Network Conference will be held this year at Oxford University from on 17th-18th September at Worcester College Oxford. Andrew Dilnot, formerly Director of the IFS and now Principal of St Hugh's College Oxford will deliver an after dinner speech at the conference dinner. The CIOT has generously agreed to sponsor the conference and further sponsorship is being sought to enable us to fund overseas speakers as in previous years as well as many UK

contributions. As in the past, the conference will be interdisciplinary and will give young academics an opportunity to present as well as featuring established speakers. Please put these dates in your diary now and consider offering a paper.

The general theme of the conference will be 'Reforming Taxation' which covers both the substance and process of reform and technical as well as policy issues but there will also be opportunities to deliver papers on other topics and on tax teaching. A formal call for papers will be issued soon but please start thinking about your contribution and do contact Professor Judith Freedman at Worcester College Oxford (judith.freedman@worc.ox.ac.uk) now with expressions of interest, suggestions or questions, particularly if you are an overseas member and so would need substantial funding in order to participate.

[Members of the SLS please note that arrangements have been made to ensure that the TRN and the SLS Revenue Group meetings do not overlap. As both are to be in Oxford and SLS will follow on immediately after TRN we hope it will be convenient for you to attend both.]

For further information, contact Dr Lynne Oats, Warwick Business School TRN Steering Group, Lynne.Oats@wbs.ac.uk web address: <http://www.trn.org.uk>

US-European Tax Strategies for Multinationals, 14 March 2003, Societe Generale, 17 cours valmy La Defense 7, 92972 Paris la Defense cedex. Contact either International Bar Association, 271 Regent Street, London W1B 2AQ, England, Tel. +44(0)20 7629 1206; Fax +44(0)20 7409 0456; www.ibanet.org; email member@int-bar.org or American Bar Association Section of Taxation, 740 15th St., NW, Washington, DC 20005 USA; Tel. +1.202 662.8670, Fax +1.202.662.8682; www.abanet.org ; email: tax@staff.abanet.org

Young Tax Lawyers Conference, International Bar Association The Best Locations for Holding Companies, Thursday, April 10, 2003 - Friday, April 11, 2003 The Alexander Hotel At Merrion Square Dublin, Ireland Tel: + 353 (1) 607 3900 Fax: + 353 (1) 661 5663 alexander@ocallaghan.ie

Other useful law related conference websites include the **UNSW Faculty of Law Conference Calendar 2003** <http://www.law.unsw.edu.au/events/confcalendar2003.html> **New South Wales Bar Association** 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*.

11 Recent publications

Bold indicates ATTA members
Local

(2002/2003) 2 (11) *Australian GST Journal*
- Miller, Brad "The headache that is Division 129"
- Carey, Annamaria "GST problems arising under consolidation"
- Ferraris, Cathryn "Commercial property issues - Part 2"
- Case update

Blissenden, Michael "A snapshot of tax administration" (2003) Issue 2 *CCH Tax Week* 25-28

Blissenden, Michael "The boundaries of legal professional privilege tested again" (2003) Issue 4 *CCH Tax Week* 53-55

Finn, Chris "The justiciability of administrative decisions: a redundant concept?"(2002) 30 *Federal Law Review* 239-63

Harley, Geoff "Taxation and legal professional privilege" Parts 1 & 2 [2002] *New Zealand Law Journal* 338-44; 376-78

(2003) 6 (9) *Investment and Taxation Bulletin*

- Skinner, Andrew "Budget 2002: superannuation as a smorgasbord of significant little picture changes"

- **Deutsch, Robert** "Demergers: turning big into small with no tax consequences"

McMillan, John "Judicial restraint and activism in administrative law" (2002) 30 *Federal Law Review* 335-71

Morabito, Vince "Class actions against multiple respondents (2002) 30 *Federal Law Review* 295-334

Pearce, Dennis *Administrative Appeals Tribunal*, Chatswood, NSW, LexisNexis Butterworths, 2003

(2003) 37 (7) *Taxation in Australia*

Carter, Shayne & Fullagar, Luke "Tax Cases: Le Grand v Commissioner of Taxation (2002) FCA 1258 - New case, old law?"-

Myint, Rosalind "Tax Cases: The Daniels Corporation International Pty Ltd v ACCC [2002] HCA 49 - Privilege for the masses"

Holland, Craig "Taxation of discretionary trusts - the Board's"

Delany, Tom "Water deductions and the application of capital gains tax"

Pynt, Greg "Professional indemnity issues for tax professionals - part II"

Tsovolos, Chris "Death, Divorce and Division Part III - other divisions" Chris Tsovolos

Hadassin, Mark & Shaflender, Leonid "The difficulties of establishing a permanent establishment"

Kellerman, Bernard "Tax Review: GST commentary: ATO compliance plan 2002-2003"

Overseas (some/many of these items mention Australia or New Zealand)

Avery Jones, John F ... **Vann, Richard** ... "Characterisation of other states' partnerships for income tax" [2002] *British Tax Review* 375-436

Bennion, Francis AR *Statutory interpretation*, 4th ed, London, Sweet & Maxwell, 2002

Hayes, Terry "Australia: foreign income exemption for temporary residents" (2002) 13 (11) *Journal of International Taxation* 42-43

Robinson, Marc "Accrual accounting and Australian fiscal policy" (2002) 23 *Fiscal Studies* 287-300

Spencer, David E "OECD Model Agreement is a major advance in information exchange" Parts 1 & 2 (2002) (10) *Journal of International Taxation* 32-41; (2002) (11) *Journal of International Taxation* 10-19; 46

12 Taxation Institute has a new telephone number

The National Office of the Taxation Institute (located in Sydney) has a new telephone and fax number. The new telephone number is (02) 8223 0000. The new fax number is (02) 8223 0077. As a result, the NSW Division also has a new telephone number. It is (02) 8223 0040. All other State telephone numbers remain the same. For the first time, the new telephone system gives all National employees a direct line. So, if you deal regularly with someone at the Taxation Institute, make a point of asking them for the number of their direct line.

13 Questions and answers

Further to the last question and answer, both CCH via their Latest Tax Headlines and KPMG *Daily Tax News*, have an Appeal News section.

Q I am looking for some of the older federal Treasurer's press releases. On the federal Treasurer's website, they only archive these back to 1998.

A A couple of print sources include *Taxation in Australia*, which used to print the Treasurer's press releases in full. Another source was the *Australian Government Digest* 1972-75 then *Commonwealth Record* 1976-87.

Q I found a Canadian tax case on Lexis, but it's in French. Is there an official translation I could find in English? Please advise. The name of the case is:

R v Melford Developments Inc [1982] 2 SCR 504 (Canada), on Lexis search, type "r v melford"

A Having checked the *Canadian Abridgement*, I found the case was also reported in:

82 Dominion Tax Cases 6281

[1982] Canadian Tax Cases 330

139 Dominion Law Reports (3rd series) 577

Many Australian and New Zealand academic law libraries hold the *Dominion Law Reports* and they are in English.

ATTA News March 2003

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

Editor: Colin Fong, ATAX, UNSW c.fong@unsw.edu.au

ATTA website <http://www.orange.usyd.edu.au/atta>

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1 Presidential column

It's past the beginning of March and for most of us the new academic year is well underway. I always enjoy seeing the new batch of students (some labouring under the weight of heavy texts, legislation, etc) enter our lecture theatres and tutorial rooms with some anticipation of what may await them for the next 12 weeks or so. Some will have heard that "tax" is a really heavy course; others will have heard that it is really difficult; while others may even be relishing the challenge of doing something that will really help them in their professional career. It is important that whatever the expectations of our students are that we rise to the occasion and deliver our best performances in lectures and tutorials. It is up to us to engender interest in the newest batch of up and coming professionals so that whatever the final career path that they take they will know the importance of tax and the critical role it has in a commercial environment.

As tax teachers we are an integral part of the tax profession and from that perspective we need to take an interest in the professional practice of tax and where possible to have contact with other tax professionals. It is appropriate that we have relationships with professional bodies that represent tax professionals. Having such relationships assists us in our teaching because it assists us in keeping ourselves abreast of current issues facing those tax professionals. By knowing the practical difficulties that tax practitioners have with applying tax law assists us ensuring that the material that we are presenting to our students is most relevant to their professional development. Opportunities such as presenting a topic at a technical session for the local branch of the Law Society or CPA's may be worth considering. Becoming a member (where possible) of a local tax discussion group for tax professionals is another avenue that may be worth exploring. I try to develop contacts with the professional bodies wherever possible and have found that by being involved assists me to stay relevant and current on what is really happening out there in the profession.

As you will see that the minutes of the AGM are in this newsletter. I recommend that you read them particularly if you did not get an opportunity to join us in Wollongong. Please help us out by checking out your email address to ensure that it is correct and if you see a colleagues address that is incorrect let Colin know too.

Best wishes with your teaching.

Tom Delany

2 ATTA AGM 2003

Minutes of Annual General Meeting of Australasian Tax Teachers' Association
Held on 1 February 2003
University of Wollongong, Australia
Meeting commenced 4pm

Apologies

Brian Pager, Tom Delany, Les Nethercott, Bryan Pape and Katherine Ritchie.

Opening

Margaret Mc Kerchar (President) welcomed all to the 9th general meeting

Minutes of the previous meeting

The minutes of the previous meeting were approved subject to correction of the date. The date should be recorded as 19 January 2002.

Moved: Chris Evans Seconded: John Taylor

Business arising

Business arising from the last meeting has been dealt with under separate head below.

Correspondence

The president reported there had been three items of correspondence during the year:

1. a letter to the organizers of the 14th Annual ATTA conference acknowledging the work done on Manukau.
2. a letter to Michael D'Ascenzo, inviting him to join ATTA.
3. a letter to the Hon Justice Graham Hill, congratulating him on the award of honorary doctorate from the University of Sydney.

President's report

Refer attached

The President's report was confirmed by Cynthia Coleman Seconded: Natalie Stoianoff.

Treasurer's report

David McIlwraith's firm (Access Accounting) offer to continue as accountant and auditor for ATTA in an honorary capacity.

The generous offer was accepted.

Moved: Rob Woellner Seconded: Cynthia Coleman

The staff member working on the 2002 accounts, Keith Anderson has confirmed all is in order, the final bank confirmations have not as yet been received. When the audit is complete, the accounts will be circulated to all members.

The surplus from the 2002 conference has not as yet been transferred but will be done shortly.

David McIlwraith at this point also offered the use of Access Accounting for consultancies to all ATTA members. This would include public indemnity insurance.

Elections

The President declared all positions on the Executive vacant.

President

Tom Delany was nominated for the position of President

Tom's written notice accepting nomination will be circulated to members.

Moved: Barbara Smith

Seconded: Rob Woellner

Vice President

Nominations were made for Paul Kenny, Kerrie Sadiq and David White

Moved: Chris Evans

Seconded: Rob Woellner

Secretary/Treasurer

Coling Fong was nominated. He accepted.

Moved: Rob Woellner

Seconded: Hope Ashiabor

State Representatives

Nominations are as follows:

NSW Rebecca Millar

SA Paul Kenny

WA Dale Pinto (no change)

NT Ian Burn (no change)

Vic & Tas Ed Keupper

Nth Qld Justin Dabner (no change)

Sth Qld Kerrie Sadiq

ACT Michael Kobetsky

Nth NZ Audrey Sharp

Sth NZ Adrian Sawyer (no change)

Moved: Cynthia Coleman

Seconded: Margaret McKerchar

General Business

Guidelines for Conference Organisers

It was acknowledged that the guidelines for conference organisers were prepared by Margaret McKerchar with valuable input from Katherine Ritchie (having organised the last conference). The President thanks her for her contribution.

It was agreed to adopt the Guidelines for Conference Organisers subject to the following comments being added:

The organisers should - consider the possibility of a day on teaching issues

- consider the possibility of a practitioners day

- revise the guidelines annually and consider any changes given their experience

Surplus

The current surplus of over \$30,000 was discussed. It was agreed to ask the incoming executive to invest the money.

Furthermore it was agreed to allocate \$5,000 to the 2004 annual conference to be used to reduce the cost of registration.

Moved: Chris Evans Seconded: Rick Krever

It was agreed that the incoming executive should develop strategies (including use and investment) regarding the surplus funds by the end of June 2003. These should be circulated to members. A final proposal should be out to the Annual General Meeting in 2004.

Moved: Rob Woellner Seconded: Rick Krever

ATTA medal guidelines

The guidelines were accepted.

Moved: Rob Woellner Seconded: Michael Walpole

Venues for 2004 and 2005

Paul Kenny has offered to organise the 2004 conference at Flinders University, subject to the approval of the institution.

David White has offered to organise the 2005 conference at Victoria University, subject to the approval of the institution.

Should either of these organisations not be in a position to accept the proposed role, Rob Woellner has offered his services at the University of Western Sydney.

Future conference papers

It was agreed that a conference theme was a valuable idea and should be continued in the future where possible. In particular, it will help draw papers into a cohesive book.

The next organiser (when confirmed) should ask for suggested theme through the newsletter.

The use of electronic copies of papers was discussed. It was agreed it would be useful if they could be available in advance if they were not going to be available in paper also or at least make the abstracts available on a website. It was also agreed that it was useful making a limited number of paper copies available at each venue during presentation.

Tax Education

It is proposed that the incoming ATTA executive take steps to promote the importance of tax education in tertiary institutions, including liaison with professional bodies.

Moved : Rob Woellner Seconded: Hope Ashiabor

Acknowledgment of appreciation

The President officially records her thanks to the following:

Michael D'Ascenzo for his participation and support

Justice Graham Hill, as patron

Plenary Speakers John Prebble and Jim Gordon

Sponsors, ATP, CCH and Taxpayers Australia

Organisers, Natalie Stoianoff, Mary Kaidonis and Shelly Johnson and their IT staff.

The President thanked the members for the chance to work with such a friendly, collegial and supportive group. On behalf of ATTA she also wished Carol Lam a speedy recovery.

The members of ATTA wish to record their appreciation for the work of the retiring President.

Jacqui McManus

3 ATTA Membership details

The Secretary of ATTA maintains 3 separate lists. One consists of members' email addresses, another consists of members' mail addresses and another consists of those who receive *ATTA News*. Having perused these recently, one noticeable feature is that some of the mail addresses are out of date. If you have moved in the past few years please supply your latest mail address to the Secretary by return email ie c.fong@unsw.edu.au

Could members also please let me know of things such as promotions, departures, arrivals of new tax staff, changes in roles, etc.

4 Appointments, departures and honours

Helen Hodgson is now teaching tax in the School of Justice & Business Law at Edith Cowan University.

"Australian National University Administrative Law Professor John McMillan has been appointed the new Commonwealth Ombudsman. Professor McMillan is replacing Ron McLeod, and will begin his five-year term on March 17. With a background in public-interest advocacy, Professor McMillan's experience ranges from being a founding member of the Australian Institute of Administrative Law and the Freedom of Information Campaign Committee, to being convener of the Braddon Resident's Action Group and helping save Northbourne Oval."
Source: *Canberra Times*, 8 March 2003

5 ATTA Conferences, past and present

During a reflective moment, I thought it would be a good idea to list where the various ATTA Conferences had been held, so I emailed Phillip Burgess, and he had already compiled a list during the ATTA Conference held recently in Wollongong, so the list below is courtesy of him.

ATTA CONFERENCES

YEAR	HOST	VENUE
1989	Sch of Law, UNSW	UNSW, Kensington
1990	Sch of Law, UNSW	UNSW, Kensington
1991	Sch of Accounting, Univ Southern Queensland	Univ Southern Qld, Toowoomba
1992	Law School, Deakin Univ	Deakin Univ, Geelong
1993	Sch of Accounting, Canterbury Univ	Canterbury Univ, Christchurch, NZ
1994	ATAX, UNSW	Holiday Inn, Coogee, Sydney
1995	School of Business Law, Curtin Univ	Fremantle, WA
1996	Law School, Qld Univ of Technology	QUT, Brisbane
1997	Sch of Business Law, Univ of Auckland	Hyatt, Hotel, Auckland, NZ
1998	Faculty of Law, Univ of Sydney	Law School, Univ of Sydney, Sydney
1999	Law School, Univ of Canberra	Canberra
2000	Dept of Business Law and Taxation, Monash	Monash University, Melbourne
2001	ATAX, UNSW	ATAX, Coogee, Sydney
2002	Business School, Manakau Institute of Technology	Manakau, Auckland, NZ
2003	Law School, Univ of Wollongong	Univ of Wollongong, Wollongong
2004	[proposed] Law School, Flinders University	Adelaide
2005	[proposed] Sch of Accounting & Commercial Law, Victoria Univ of Wellington	Wellington, NZ

The conference has always been held in January or early February.

6 Taxation Institute offer for students

At the National Council meeting during mid February 2003 it was agreed to extend the eligibility criteria to part time undergraduate students as well.

It is with pleasure that the Taxation Institute of Australia wishes to introduce Tax Teachers and students to the new student level of membership available to Tax Students throughout Australia. This FREE Membership is available to full and part time undergraduates and full time post graduates. Please find attached an electronic version of the brochure for your reference. Additional copies of the brochure are available from your local Taxation Institute.

The Taxation Institute is renowned as an industry leader in tax education and access to the Institutes resources will prove valuable for any student.

7 Tax teachers and the Taxation Institute of Australia

For many years the Taxation Institute of Australia has hosted a social function for tax teachers in South East Queensland. Next it will be NSW turn with a NSW Tax Teachers Cocktail Function, Canberra Suite Level 1, Menzies Hotel, 14 Carrington Street, Sydney on Wednesday April 9th 2003.

8 Understanding taxation law - an interactive approach table of cases

Some readers of *Understanding taxation law - an interactive approach*, may have noted the omission of a table of cases. Butterworths have now published a table of cases. There is no charge for the table and because of this, Butterworths don't want to incur any postal charges themselves. You can get it from bookshops, especially uni bookshops who have stock of the book because Butterworths are sending them out if requested - ISBN 0000488046.

If a bookshop orders a copy of the main text today, the table of cases comes packaged with the book. There is also an electronic version of the table available on the Butterworths academic website in the text updater section. You just click on the Gilders - Understanding Taxation Law link

http://www.lexisnexis.com.au/aus/academic/text_updater/gilders/default.asp

9 New Zealand Journal of Taxation Law and Policy

The *New Zealand Journal of Taxation Law & Policy* is a specialist taxation journal providing a forum to stimulate informed discussion. It adopts a practical, interdisciplinary approach to taxation issues that are of interest to a broad cross-section of subscribers, including lawyers, accountants, and economists. Articles and shorter comments/notes provide a detailed and in-depth analysis of recent developments in case law, legislation, and complex tax issues.

The *New Zealand Journal of Taxation Law & Policy* is published four times per year, as both a hard-copy journal, or as part of SMART Tax, a Brookers electronic product. The editors are Charmaine Edward, Lecturer Business School, University of Auckland, and Adrian Sawyer (Chair), Senior Lecturer Department of Accounting, Finance, and Information Systems, University of Canterbury.

Manuscript submitted to the *New Zealand Journal of Taxation Law & Policy* must be original and not currently under consideration for publication elsewhere and should be forwarded to: Adrian Sawyer, Editor *New Zealand Journal of Taxation Law & Policy*, Department of AFIS, University of Canterbury, Private Bag 4800, Christchurch, New Zealand, or email <a.sawyer@afis.canterbury.ac.nz>. The *New Zealand Journal of Taxation Law & Policy* is a refereed academic journal with all manuscripts subject to peer review by specialists on the Editorial Board or other persons as determined by the editors. Copyright in all published material is vested jointly in Brookers and the contributor.

A special tribute edition (June 2002) of the *New Zealand Journal of Taxation Law & Policy* is also available as a one-off issue. This edition is based around the significant contributions that Sir Ivor Richardson has made to the development of New Zealand tax law. This special edition includes six key articles of interest, with over 120 pages of analysis from New Zealand's leading tax experts. Copies may be ordered from Brookers (<www.brookers.co.nz>). The standard subscription price for four issues is \$NZ250.00 plus GST and postage.

A special feature is planned for the December 2003 issue of the *Journal*. The theme will be on matters affecting tax compliance, broadly interpreted. Tax compliance (or more aptly tax non-compliance) is an issue that affects everyone, including taxpayers, revenue officials, tax advisers and the government. It is of growing importance as both new and more traditional challenges threaten to impinge further on current levels of tax compliance, necessitating greater understanding of the driving factors behind non-compliance.

The editors intend to take an expansive approach to the selection of papers for consideration for this issue of the *Journal*. Consequently papers are invited from any perspective, including but not limited to, behavioural, analytical, empirical, discursive or theoretical. Papers from any discipline, including accounting, legal, economic, psychological and/or sociological are welcome. When making submissions, please specify if it is for this special issue, and whether it is for the shorter comment or feature-length article sections. All papers submitted will be reviewed/refereed in the usual manner. The editors look forward to receiving submissions and to producing this exciting special issue.

Adrian Sawyer

10 ATTA Conference 2004 theme

The organisers of the ATTA Conference are looking for a theme for the next one to be organised by Flinders University. Anyone with ideas, please email Paul Kenny on Paul.Kenny@flinders.edu.au. The following have been rejected: Revenue by the sea, Days of wine and taxes

11 San Jose State University International Tax Policy Research Fellow

San Jose State University's Tax Policy Institute is establishing an *International Tax Policy Research Fellow Program*.

We will sponsor up to two (2) international visiting professors per year, who would visit the Silicon Valley/ San Francisco Bay area for a month, and work with SJSU faculty on areas of mutual interest in the tax, legal, finance, public tax policy, economics or accounting areas. The fellowship award would be US\$10,000.

The recipient would be expected to stay in the Bay area for one month and present at least one research paper to the faculty (members of Stanford University Law School, Santa Clara University Law and Business schools, SJSU, etc. would be invited to the presentation.), present to one class, sharing their experiences or research ideas, and work on at least one research project with other faculty.

The candidate's application would be reviewed by a committee of Joe Mori (Chair SJSU A/F Department, Stewart Karlinsky (Tax Policy Institute Director) and one of the trustees. A decision would be made within 30 days of the application deadline June 1, 2003. Candidates need to submit a current CV, proposed research topic(s) and a description of the methodology and resources required to Dr. Stewart Karlinsky Karlinsky_s@cob.sjsu.edu or 408-924-3482.

12 Accommodation exchange for 2005

A detached 5 bedroom / 2 bathroom house in half an acre of garden in the foothills of the Quantock Hills. Currently one of the bedrooms is being used as a second study and there is an Aga (stove) in the kitchen.

Location - 3 miles from the M5 junction, 1 hour from Bristol, 1.5 hours from the north Devon coast and 2.5 hours from Cornwall. It takes 2 hours by train to get to London. A swap including car could be arranged. We'd prefer the first 6 months of 2005.

No formal teaching would be required at the university, but there would be access to office space, computer and the library.

Dr Ann Hansford, 99 Durleigh Rd, Bridgwater, Somerset, UK TA6 7JD AnnHansford@aol.com

13 Tax Source materials

On the 7 March 2003, CCH announced via its CCH *Daily Email Alert*, the following:

Did you know that free tax source materials are available on cch.com.au? Cases, rulings and bills are all published on the website. Click on one of the following to access these materials:

- * ATO Rulings
- * Bills and explanatory memoranda
- * Cases
- * Press releases

All of these are available from <http://www.cch.com.au/tax>

14 Tax, Accounting, Economics and Law Related Meetings

Local

ATAX Seminars and workshops <http://www.atax.unsw.edu.au/pe/upcoming.htm> ATAX Continuing Education Classes in taxation are suitable for those wishing to update their skills without assessment tasks or exams. Classes are held evenings 6-8pm, AGSM, 1 O'Connell Street, Sydney <http://www.atax.unsw.edu.au>

ATAX 15th Annual GST & Indirect Tax Weekend Workshop, 10-12 April 2003, Sheraton Noosa Resort Queensland. The program includes a keynote address by Justice Graham Hill, speakers from across the corporate sector and the profession, and participation by the ATO's GST Team who will respond to each presentation. Registrations are now being accepted. For further information and registration forms visit <http://www.atax.unsw.edu.au/pe/conferences/noosa2003.htm>, email ataxevents@unsw.edu.au, or phone 02 9385 9355.

Australasian Law Teachers Association Conference 2003 Griffith Law School is host at the Queensland College of Art, on Brisbane's Southbank, from 6-9 July 2003. Confirmed plenary speakers are: Professor Costas Douzinas, Professor Richard Collier, Professor Jane Kelsey, Professor Larissa

Behrendt, Professor Erica McWilliam, Dr Aileen Moreton-Robinson, Professor Clifford Shearing, Professor David Saunders, Professor Reg Graycar, and Ms Andrea Durbach. The theme of the conference is Changing Law. The convenor of the Revenue Law interest group is Rob Woellner from UWS r.woellner@uws.edu.au

Sixteenth Annual Australasian Tax Teachers Association Conference 2004, Flinders University, tentative dates 29/1/04- 31/1/04 (this fits in with the publishers); tentative accommodation venue Glenelg (this is the closest accommodation and its on the beach). Contact Paul Kenny, Senior Lecturer of Taxation Law, School of Commerce, Flinders University, GPO 2100 Adelaide 5001 Ph. 08-8201 2102
Mobile : 0413181198 Paul.Kenny@flinders.edu.au

Fourth Annual Global Conference on Environmental Taxation: Experience And Potential 5-7 June, 2003; The Sydney Harbour Marriott Hotel (formerly the Renaissance Hotel) , 30 Pitt Street, 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

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. 17th National Convention, Adelaide Convention Centre, 27-29 March 2003. Enquiries rachelreading@taxinstitute.com.au 2003 NSW Annual State Convention, Building & renovating your clients business structures, 8-9 May 2003, Fairmont Resort, Leura. Includes Marg Mc Kerchar speaking on Changing owners. Enquiries kristenrussell@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://clc.efirst.com.au> to obtain a registration form or more information. Alternatively, contact the Commonwealth Conference Management at GPO Box 857, Melbourne 3001 or on ph: (03) 96079318; fax: (03) 96079542; e-mail clc@liv.asn.au

57th Congress of the International Fiscal Association (IFA), Sydney Convention & Exhibition Centre, Darling Harbour, 31 August -5 September 2003. <http://www.ifa-sydney.com> or <http://www.ifa.nl> then click on Annual congresses. The President of the Sydney IFA 2003 Congress is Justice Graham Hill, and the organising committee includes Professors Bob Deutsch and Richard Vann.

University of Sydney Faculty of Economics and Business, Economics and Business Building H69, Level 3, University of Sydney NSW 2006, Butlin Avenue opposite swimming pool, 7 May 2003, 11 am - 12.30 pm lunch provided. Simon James, University of Exeter, will be speaking on attitudes to the Australian Tax System, a paper co-written with Kristina Murphy and Monika Reinhart, Centre for Tax System Integrity, ANU. The paper examines Australian citizens' beliefs, attitudes, values and motivations towards the Australian Tax System. All welcome. RSVP Cynthia Coleman 02-93512071 C.Coleman@econ.usyd.edu.au

University of Sydney Faculty of Law Continuing Legal Education Enrolment in single postgraduate units, on an "Audit only" (CLE) basis. **Taxation Units 2003** http://www.law.usyd.edu.au/cle/2003/CLEPGB_2003_TAX.pdf

4th World Tax Conference, Sheraton on the Park, Sydney, 20-22 May 2003. Organised by the Taxation Institute of Australia in association with tax associations from Ireland, UK, Canada, Czech Republic, Malaysia, and Spain. For more information please contact Vanessa Cripps or Margaret McCullough Tel: 02 82230000 or worldtax03@taxinstitute.com.au Registrations by mail: Level 7, 64 Castlereagh St, Sydney NSW 2000 or by Fax: 02 82230077. Click on this link to be taken to further information on the website, and select from options to either Download and View/Print the full Brochure and Registration form, or to Register Online directly <http://www.worldtaxconference2003.com>

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 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>

56th International Atlantic Economic Society (IAES) conference to be held in Québec City, Canada, October 16-19, 2003. These sessions will deal with: - public finance; public administration; transition issues; the economics of natural resources

If you want to present a paper on one of these topics, please submit your abstract by email (vanderHoek@frg.eur.nl). The submission deadline for abstracts for organized sessions is May 15, 2003. The full paper should be available by September 1, 2003 (6 weeks prior to the conference).

You can visit IAES's web site (www.iaes.org) for more information. Please note that each participant is responsible for her/his own expenses and registration fee (\$125 for members, \$190 for non-members). However, the submission fee (\$80 for members, \$125 for non-members) will be waived for a paper to be presented in an organized session.

Authors need to submit (by email) a 250-500 word abstract (no full papers) including: (1) Title (60 character limit); (2) Objectives; (3) Data/Methods; (4) Results/Expected Results; (5) Conclusion. On a separate cover page list: (1) Conference location; (2) Name; (3) Academic rank or title; (4) Affiliation; (5) Mailing address; (6) Phone and fax numbers and e-mail address; (7) Category number of topic (see listing in the Journal of Economic Literature); (8) Indicate if the paper has primarily a macro or micro focus.

Prof. dr. M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

Other IAES conferences to be held, will be Lisbon, Portugal 10-14 March 2004; Chicago, Illinois 7-10 October 2004

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>

Irish Association of Law Teachers Annual Conference 2003 Common law at the crossroads: facing into the new Millenium, 25-27 April, 2003 The Radisson SAS Hotel, Galway. The aim of the conference is to discuss the challenges facing the common law. These challenges include the growing impact of European law, codification and conflicts between national legal systems and international instruments on human rights. The conference will also focus on the historical development of the common law and try to anticipate its future. Conference fee for members 160 Euro; Non members 200 Euro. Contact Lynda Sheane, The Law School, The Law Society, Blackhall Place, Dublin 7, Ireland; Tel: +353-1-6724802; Fax: +353-1-6724991 l.sheane@lawsociety.ie

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

Tax Research Conference, Oxford; 17th-18th September 2003 The 2003 Tax Research Network Conference will be held this year at Oxford University from on 17th-18th September at Worcester College Oxford. Andrew Dilnot, formerly Director of the IFS and now Principal of St Hugh's College Oxford will deliver an after dinner speech at the conference dinner. The CIOT has generously agreed to sponsor the conference and further sponsorship is being sought to enable us to fund overseas speakers as in previous years as well as many UK contributions. As in the past, the conference will be interdisciplinary and will give young academics an opportunity to present as well as featuring established speakers. Please put these dates in your diary now and consider offering a paper.

The general theme of the conference will be 'Reforming Taxation' which covers both the substance and process of reform and technical as well as policy issues but there will also be opportunities to deliver papers on other topics and on tax teaching. A formal call for papers will be issued soon but please start thinking about your contribution and do contact Professor Judith Freedman at Worcester College Oxford (judith.freedman@worc.ox.ac.uk) now with expressions of interest, suggestions or questions, particularly if you are an overseas member and so would need substantial funding in order to participate.

[Members of the SLS please note that arrangements have been made to ensure that the TRN and the SLS Revenue Group meetings do not overlap. As both are to be in Oxford and SLS will follow on immediately after TRN we hope it will be convenient for you to attend both.]

For further information, contact Dr Lynne Oats, Warwick Business School TRN Steering Group, Lynne.Oats@wbs.ac.uk web address: <http://www.trn.org.uk>

Young Tax Lawyers Conference, International Bar Association The Best Locations for Holding Companies, Thursday, April 10, 2003 - Friday, April 11, 2003 The Alexander Hotel At Merrion Square Dublin, Ireland Tel: + 353 (1) 607 3900 Fax: + 353 (1) 661 5663 alexander@ocallaghan.ie

Other useful law related conference websites include the **UNSW Faculty of Law Conference Calendar 2003** <http://www.law.unsw.edu.au/events/confcalendar2003.html> **New South Wales Bar Association** 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*.

15 Recent publications

Bold indicates ATTA members

Local

Administrative Review Council *Scope of judicial review*, Discussion paper released on 13 March 2003. The discussion paper will be available on the Attorney-General's Department website at www.law.gov.au/arc from April 2003. The deadline for written submission is 4 July 2003.

Australian Law Reform Commission *Principled regulation: federal civil & administrative penalties in Australia*, 2003 (ALRC 95). Completes a three- year inquiry into the laws and practices underpinning the work of the ACCC, the Tax Office, ASIC, Customs and other federal bodies. Released on 19 March 2003. Available from <http://www.austlii.edu.au/au/other/alc/publications/reports/95>

(2003) 3 (1) *Australian GST Journal*

- Phair, Barbara "The quandary that is "GST plus stamp duty"
- O'Rourke, Kevin "Strategies and tactics for managing disputes with the ATO"
- **McManus, Jacqui** & Sommer, Andrew "Non-monetary transactions and GST: some issues for consideration"
- "Case update"

Dabner, Justin "Part IVA - the year that was" (2003) Issue 6 *CCH Tax Week* 81-87

James, Jan & Windeatt, Paul "Tax update" [February 2003] *New Zealand Law Journal* 3-4. Discussed *Dandelion*, a recent tax avoidance case.

Leow, Liang P "Marriage breakdown - taxation of superannuation splits", Part 1 (2003) Issue 8 *CCH Tax Week* 109-116

Lindell, Geoffrey *Tribunals of enquiry and Royal Commissions*, Leichhardt, NSW, Federation Press, 2003. CIPL Law & Policy Paper No 22.

(2002) 8 (4) *NEW ZEALAND JOURNAL OF TAXATION LAW AND POLICY*

- **Sawyer, Adrian** and Charmaine Edward "Editorial"
- McGill, Richard "Legal professional privilege and tax"
- **Maples, Andrew** "Just when you thought *Auckland Gas* was the final word on Replacement with Polyethylene Pipe"
- **Prebble, John** "Settlers in the minor beneficiary regime"
- Howell, Bronwyn and Marriott, Lisa "Tax and privilege: an economic perspective of proposed changes in New Zealand taxation policy"
- **Ohms, Christopher** "The concept of an arrangement in anti-avoidance rules"

(2003) 9 (1) *New Zealand Journal of Taxation Law and Policy*

- **Sawyer, Adrian** and Edward, Charmaine "Editorial"
- **Sawyer, Adrian** "Rewriting the NZ Income Tax Act 1994 - the Income Tax 'Act' 2002"
- **Ohms, Christopher** "The concept of an arrangement in anti-avoidance rules: the mental element"
- Singleton, Paul "Should New Zealanders' be burdened with an even more comprehensive capital gains tax?"
- Birch, Angela; Peters, Tina & **Sawyer, Adrian** "New Zealanders' attitudes towards tax evasion: a demographic analysis"
- Hasseldine, John & Hansford, Ann "Tax auditing under self-assessment: survey evidence from the United Kingdom"

Richardson, Grant & Smith, David "Readability of Australia's goods and services tax legislation: an empirical investigation" (2002) 30 *Federal Law Review* 475-506

(2003) 6 (3) *Tax Specialist*

- Edmonds, R "Part IVA & anti-avoidance - where are we now?"
- McCormack, Jock & Anderson, David "A new chapter in restricting tax preference transfers - section 51AD & Division 16D Reforms GST, Financial Supplies and Reduced Input Tax Credit regime with - - - **Edmundson, Peter** "Financial Supplies and Reduced Input Tax Credit regime with specific reference to underwriting"
- Billyard, Neil "Offshore real property investments"
- Cathro, Grant "Consolidation - contractual issues arising for buyers and sellers of companies"

(2003) 37 (8) *Taxation in Australia*

- Greenwood & Freehills "Tax Cases: Commissioner's concession clawback fails: *MLC Limited v Deputy Commissioner of Taxation* 2002 ATC 5105"
- Greenwood & Freehills "Tax Cases: Employee Benefit Trusts - slap in the face for the ATO? *Essenbourne Pty Limited v Commissioner of Taxation* [2002] FCA 1577"
- Munro, Colin "Tax treatment of partnerships and joint ventures"
- Morgan, John & Riley, John "Taxation of Financial Arrangements Bill - Exposure draft"

- Berkovic, Eugene & Mandersloot, Jaci "Implications of Family Trust elections"
- Hood, Christopher "Child maintenance trusts - the ATO's view"
- Hockridge, Paul "Consolidations: it's now law. What it means for SME's"
- Mighalls, Davina & Harvey, Keith "When will the supply of a going concern be GST-Free?"

(2002) 33 (3 & 4) *Victoria University of Wellington Law Review*: Roles and perspectives in the law: essays in honour of Sir Ivor Richardson, edited by David Carter & Matthew Palmer. Of particular interest are:

- **Prebble, John** "Collecting taxes"
- Harley, Geoff "Collecting taxes"
- McLeod, Rob "Collecting taxes"

Walker, Graeme "The Simplified Tax System - the good, bad and the ugly" (2003) Issue 7 *CCH Tax Week* 93-97

Overseas (some/many of these items mention Australia and or New Zealand)

Bianco, Diane Vella "Conference report: Protecting the multinational in international tax disputes" (2003) 31 *International Business Lawyer* 31-35. Detailed notes of each contribution available from the International Bar Association website <http://www.ibanet.org>

(2002) 50 (4) *Canadian Tax Journal*

- Frankovic, Joseph "Taxation of prepaid income"
- Zeng, Tao "Corporate dividend yields and the lifetime capital gains exemption"
- Policy forum: comments on *Most favored nation: building a framework for smart economic policy*, by Jack M Mintz
- Brown, Robert D "Canada's conundrum: tax and spending"
- Bird, Richard M "Smart and rich"
- Sharpe, Andrew "Smart economic policy for whom?"
- Nikolakakis, Angelo "Response: Exempt surplus: what's the problem? A reply to Brian Arnold"
- Brooks, Neil "Canadian Tax Journal: the fourth decade - 1983-1992"

Crough, Greg "Australia.(Global Transfer Pricing Update)" (2003) 29 *Tax Notes International* 380-384

Cooper, Graemes S "Australia: 2002 year in review.(tax law)" (2002) 28 *Tax Notes International* 1258-1260.

Cooper, Graeme S "Australia debuts new venture capital measures for foreign investors (2002) 28 *Tax Notes International* 962-965

Fernandez, Prafula "Reconciling Australia's tax treaties and dividend imputation System" (2003) 29 *Tax Notes International* 59-66.

Infanti, Anthony C "Spontaneous tax coordination: on adopting a comparative approach to reforming the US international tax regime" (2002) 35 *Vanderbilt Journal of Transnational Law* 1105-1234

Krever, R "Australia's Unisys decision incorporates PE concepts into domestic law.(permanent establishment)(New South Wales)" (2003) 29 *Tax Notes International* 123-125

Lang, *Settlements of disputes in tax treaty law*, Kluwer Law International, 2003

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

O'Sullivan, Tom "Australia's dividend imputation system: new rules but similar outcomes" (2003) 29 *Tax Notes International* 319-327

Sawyer, Adrian J "Rewriting New Zealand's Income Tax Act" (2003) 29 *Tax Notes International* 101-107

Taylor-Sands, Michael "Australia's new value shifting rules" (2002) 28 *Tax Notes International* 1233-1242.

Wach, Tim & Flaherty, Noreen "New tax incentives for wind energy investment in Canada" (2003) 31 *International Business Lawyer* 3-5

16 Old Bailey trials to go online

The record of every trial to have taken place at the Old Bailey from 1674 to 1834 is going online. The 100,000 trials (from the 60,000 pages of the Old Bailey Proceedings are being placed on the <http://www.oldbaileyonline.org/> website by academics from the universities of Hertfordshire and Sheffield in the UK.

Angela Donaldson of Nottingham Trent University writes, "The project has launched with 22,000 trials, from December 1714 to December 1759. The release of the remaining 78,000 trials will occur in batches, roughly according to the following timetable:

1760 to 1799: June 2003

1674 to October 1714: Autumn 2003

1800 to 1834: Spring 2004"

Source: *Law Librarians News* Issue 7 March 2003 (via email)

17 Quotable quote

"However, academic legal literature is, like Anglo-Saxon literature, largely a literature of lamentation and complaint. The laments and complaints can be heard even when academic wishes are acceded to."
Heydon, J in *Union Shipping New Zealand Ltd v Morgan* (2002) 54 *NSWLR* 690 at [98].

ATTA News April 2003

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

Editor: Colin Fong, ATAX, Faculty of Law, UNSW c.fong@unsw.edu.au

ATTA website <http://www.orange.usyd.edu.au/atta>

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1 Presidential column

We are off to the High Court again – the Commissioner has been granted the right to appeal in Hart's case (Hart v FC of T 2002 ATC 4608) and so the case will be heard before the High Court. Trips to the High Court for tax cases are not very frequent so the issues in the case must have been viewed by the High Court as important enough to warrant taking up the time of the highest court in Australia. In our teaching and professional application of tax we need to address the issues associated with the deduction of interest on borrowings that are posed in

Hart's case so the issues are of relevance to all of us. What do you think the result will be? Do you think that the Commissioner's approach in Taxation Ruling TR 98/22 will get up? Will the court go for some apportionment?

We are happy to give a Myer voucher (or alternative New Zealand store) to the value of Aust \$50 to the person who predicts the correct result. If you are interested in having a go at this competition please send your entries to me at delany@usq.edu.au. I will not be taking part in the competition. Cynthia Coleman is happy to act as adjudicator for the purposes of the competition and the decision of the adjudicator will be final. I appreciate that while the case is an Australian case there will be some interest from New Zealand members. The full federal court decision can be accessed at: <http://www.austlii.edu.au/au/cases/cth/FCAFC/2002/222.html>.

The rules of for entering "The Hart Prediction" are as follows:

- You must state in 50 words or less what you consider the result will be and why the court decided the case in the manner you have predicted. (Note there should be no use of footnotes). Entries of greater than 50 words will be rejected.
- All entries must be received by me prior to the decision being handed down by the High Court.
- The competition is open to all members of ATTA.
- The person with the winning entry will be notified and their entry may be published in ATTA News if they are happy for this to happen.
- The decision of the adjudicator will be final and no correspondence will be entered into.

Good luck!!!

Have you got any ideas on a theme for the 2004 Conference at Flinders University – if so please let Paul Kenny know – see item on ATTA Conference 2004 theme. The 4th World Tax Conference that was scheduled for 20 to 22 May 2003 has become a victim of current events (eg SARS) and has been postponed to April 2004.

In the past month I have been doing a bit of research on the entry requirements for membership of CPA Australia and the likely impact that the changes may have on the level of tax education received by future tax professionals who are members of CPA Australia.

My understanding of the entry requirement up to 31 December 2003 is as follows:

- A person who has completed tax in university but is not really interested in pursuing tax as part of their professional career (eg not in public practice) need not complete tax in the CPA program and in essence the only tax that they will have completed is what they have undertaken at university level.
- A person who has completed tax in university and is interested in pursuing tax as part of their professional career most likely in public practice has to complete tax in the CPA program at post-graduate level. In essence they have completed two units of tax - one at undergraduate level and one at post-graduate level.

My understanding of the position after the change on 1 January 2004 is as follows:

- A person who has completed tax in university but is not really interested in pursuing tax as part of their professional career (eg. not in public practice) need not complete tax in the CPA program and in essence the only tax that they have completed is what they have undertaken at university level.
- A person who has not completed tax in university and is not really interested in pursuing tax as part of their professional career (eg. not in public practice) still needs to complete tax in the CPA program and in essence the tax that they will have completed is what they have undertaken at post-graduate level in the CPA program.
- A person who has completed tax in university and is really interested in pursuing tax as part of their professional career most likely in public practice has to complete tax in the CPA program at post-graduate level. In essence

they have completed two units of tax - one at undergraduate level and one at post-graduate level. (For those involved in public practice we understand that they still need to do tax in the CPA program).

- A person who has not completed tax in university and is really interested in pursuing tax as part of their professional career most likely in public practice has to complete tax in the CPA program at post-graduate level. In essence they have completed only one unit of tax - one at post-graduate level.

The current and most recent executive of ATTA have been working on making a submission to CPA Australia in relation to the changes. I will provide a copy of that submission in our May ATTA newsletter.

An independent review of the CA Program as well as entry requirements has recently been completed. This article provides brief information on the background for the review, independent research undertaken, the outcomes of the review and an indication of what will be different in the future. For more information visit the link below <http://www.icaa.org.au/news/index.cfm?id=A105932559&r=can160403>

At our AGM in Wollongong we discussed the funds held by ATTA and it was suggested that the current executive should consider appropriate uses for the available funds. The executive would welcome your input on the matter. Please forward me your suggested use of funds and the rationale for using the funds in the proposed manner. The executive will consider all suggestions, collate them and advise members of the relevant alternatives.

Wishing you a very Happy Easter and an enjoyable short break with your family and friends.

Tom Delany

2 ATTA website

Unfortunately I no longer have direct access to our server and have to rely on the goodwill of our technicians. They tell me they are getting new software and I'll be able to manage the files then myself. Imminent so they say! Will put a notice in the newsletter informing members of when the update has been completed. Meanwhile, if there any members who have not already advised me of their change in details, there's still time! Email them to me at mmckerch@orange.usyd.edu.au

Marg McKerchar

3 ATTA Membership details

The Secretary of ATTA maintains 3 separate lists. One consists of members' email addresses, another consists of members' mail addresses and another consists of those who receive *ATTA News*. Having perused these recently, one noticeable feature is that some of the mail addresses are out of date. If you have moved in the past few years please supply your latest mail address to the Secretary by return email ie c.fong@unsw.edu.au

Could members also please let me know of things such as promotions, departures, arrivals of new tax staff, changes in roles, etc.

4 Appointments, departures and honours

Shelley Johnson, who did such a great job as admin assistant with the ATTA conference this year, has just received notification that she is to be a recipient of the General Staff Vice-Chancellor's Award for Outstanding Service (University of Wollongong). As outgoing ATTA President, I was delighted when Mary Kaidonis asked me to nominate Shelley for this award. I'm sure all ATTA members would join with me in congratulating Shelley - it's great to see her efforts recognised. Shelley tells me there is a cash prize which she is planning to put towards a

holiday next year, and she did say that she hoped we have another conference in Wollongong again! (not sure if Natalie and Mary are aware of this though!). Margaret McKerchar

Sonia Shimeld has joined the School of Accounting and Finance, University of Tasmania as an Associate Lecturer, lecturing in tax.

Shelley Griffiths teaches tax at the Law Faculty, University of Otago.

Congratulations to Margaret McKerchar for approval by the University of New South Wales, for admission to the degree of Doctor of Philosophy for her thesis on *The impact of complexity upon unintentional noncompliance for Australian personal income tax payers*.

Michael Gousmett is a Doctoral student at the University of Canterbury, Christchurch, the working title of which is *A comparative study of the effects of charity and fiscal law on charitable organisations in Australia, Canada, New Zealand, the United Kingdom and the United States*. His study will also be a legal history of income tax from the time of tithes to the present, as well as exemptions from tithes and income tax. The theme of his study is the income tax exemption of charitable organisations. His supervisors are Adrian Sawyer, Professor June Pallot and Adrew Maples. Completion date – no later than 2008!! Michael is employed as the General Manager of a charitable trust, hence his interest. Since commencing his study he has presented two conference papers, and had two papers published in *The New Zealand Law Journal* (August 2002 and March 2003).

Cameron Rider will join Shaddick & Spence, corporate and international tax advisers, as special consultant on 1 May 2003. He will continue as Professorial Fellow at the University of Melbourne Law School, where he is Director of Taxation Studies in the postgraduate tax program. Source: *Australian Financial Review*, 11 April 2003, p 66.

5 Justice Graham Hill's dinner

Last November, Sydney University gave a dinner in honour of Graham Hill, to mark the awarding of his honorary doctorate last May. A report of that ceremony has appeared previously in the *ATTA News*. It was attended by many of Graham's friends and colleagues. 160 people attended and there were 50 apologies. As well as the longest serving tax teacher in Australia, Richard Vann noted that he is the longest serving teacher at the Sydney Law School. He has been teaching there for 36 years. Richard stressed it was not a retirement dinner. You may remember that many distinguished lawyers were in that year (it is the year which produced the most number of judges), Murray Gleeson included, but Graham was awarded the medal. Apologies were received from Michael Kirby who claimed to have known Graham the longest--starting in either fourth or fifth grade.

Richard Vann spoke about Graham's career. He went to Fort Street High and then Sydney University. In the sixties he did an LLM at Harvard, and although he had no prior American legal background, he topped the year. He did postgraduate study at the London School of Economics and also in the Soviet Union. He has had a fairly unconventional career. He worked as a solicitor at Parish, Patience and McIntyre, and then at Dawson Waldron. Russell Fox who specialised in superannuation was his mentor. Graham wrote his book on Stamp Duties which became one of the first loose leaf publications in Australia. For many years he has taught Stamp Duties in the LLM and MTax at Sydney University. He makes it a policy as all of his students will remember to have an annual dinner early in the course so that those who subsequently drop out through work pressures have had the opportunity to attend. He said (which we can all identify with) you notice you are getting older and they are not.

Obviously his prodigious workload has come with the sacrifice of his family and others. I remember years ago Graham telling me the year he was President of the Tax Institute, he did not have a single weekend at home, with all the commitments, including attending all state conventions which that entailed. Graham, has always been both a friend and mentor to aspiring academics. Graham's professional commitments include, Law Council of Australia, Taxation Institute, Chair of Judicial Education Committee for the Federal Court, Patron of ATTA,

membership of two or three tax discussion groups, founding member of the Gunn club (probably the first discussion group), and a member of Pat Mayes luncheon group. His research is prodigious and continuous. The speech he made at the award of his honorary doctorate regarding refugees and the rule of law made an impact on government, the Federal court and the media.

He is a loyal friend who supports those who are in trouble. He is also fluent in German, which those ATTA Members who attended the Potsdam conference will attest to. Among the people attending the dinner were many who had been involved in tax a long time. Many ATTA members who are Sydney based also went. Jim Momsen, Graham Herring, Kevin Burges, Ron Bowra, Tony Slater, Bob Austin, Annabelle Bennett, Steven Economides, John King, Noel Rowland, Michael Dirkis, Lee Burns, Graeme Cooper, Michael Christie were some of the tax people. Graham's family also went.

When Graham spoke he said he was touched by the opportunity. Because it was almost "this is your life" he would succumb to the temptation to reminisce a little. His father died when he was young and his mother when he was 20. He won a Commonwealth Scholarship to Sydney University and also a university bursary, which paid him 6 shillings per week. He worked as an articled clerk and won both Fulbright and Ford Scholarships. Among his noted teachers he remembered Ross Parsons, Julius Stone, James Vorenberg who taught Corporations Law at Harvard and Dean Griswald. When discussing Australian universities he said "Melbourne is the Cambridge of Australia and Sydney is the Chicago." Graham started teaching in the LLM program at Sydney when he was in his twenties. Early students included many practitioners who were older than him because there had been a need and a demand for such a course for a long time. His oldest student was a 75 year old doctor. He particularly enjoys teaching students who reach the top of their profession. He has never tried to pretend to students that his was the easiest course in the LLM.

Through his association with Blakes and the Taxation Institute he joined the Gunn Club, which was the first tax discussion group in Australia. They used to plot the downfall of the ATO in darkened cellars. Wes Cook a friend who subsequently died young encouraged him to apply for silk. Other friends and associates included Pat Mayes, Pat Lanigan (from the ATO) and Bill Priestly. David Bloom (who sent his apologies) and Bill Cannon worked for him. Bob French and Dick Conti were also associates.

He acknowledges his family suffered because of his dedication to his career, but says they may have suffered even more had he been more at home. Graham concluded by saying he was overwhelmed and had had a wonderful night. Those of us who went felt the same. It was a great pleasure to be there to share such a happy occasion for him.

Cynthia Coleman

Associate Professor in Taxation Law, Faculty of Economics and Business, University of Sydney.
Editor, Australian Tax Forum

6 ATTA Conference papers

The ATTA Conference papers for 1996; 2000-2003 are presently available from <http://pandora.nla.gov.au/tep/23524> and there is also a link from the ATTA website. If you have given a paper in the past few years and it isn't at this site, and you would like it put on this website, please contact me and I will arrange for them to be put there. If ATTA Conference organisers for 1997-1999 or earlier, have electronic versions of the papers, please contact me, for transferring papers to this website.

The National Library of Australia have informed me, the 'B' means that the titles listed may need plug-ins or programs to run them such as Microsoft Word. It's just a warning to users so they are aware there may be certain parameters for viewing the material.

Colin Fong

7 Taxation Institute of Australia offer for students

The brochure which offered free student membership to the TIA, attached with the last ATTA News is now available from http://files.taxinstitute.com.au/student_membership.pdf . Please contact the Membership Team in Sydney on (02) 8223 0000 or email: janetadams@taxinstitute.com.au to order some student brochures that will be sent to you for handing out to your students. This is a great opportunity for our students to obtain this valuable resource for their tax studies.

8 Help needed for doctoral supervision

I am looking for a professor or doctorate lecturer to support my literature review for my doctorate. My doctorate is on the taxation implications of insurance in business succession planning. I am looking for someone that is a specialist in that area and is in academia. If you hear of anyone anywhere in Australia can you please let me know. I am most grateful.

Brett Davies Brett@TaxLawyers.com.au Brett Davies Lawyers, 201 Adelaide Terrace, Perth, Western Australia (Direct:08 9325 8033; fax: 08 9325 5999 m:041 998 0972 www.taxlawyers.com.au)

9 Two Taxpoints

On the Wolters Kluwer website is the following describing Taxpoint is a product of Croner.CCH, UK. "Taxpoint is the market leader in Personal Tax software - used by most of the UK's leading firms of accountants and major banks as well as a host of smaller practices". Those of us in Australian and New Zealand academic circles are familiar with ATP's Taxpoint which is the electronic version of their paper based products.

10 San Jose State University International Tax Policy Research Fellow

San Jose State University's Tax Policy Institute is establishing an *International Tax Policy Research Fellow Program*.

We will sponsor up to two (2) international visiting professors per year, who would visit the Silicon Valley/ San Francisco Bay area for a month, and work with SJSU faculty on areas of mutual interest in the tax, legal, finance, public tax policy, economics or accounting areas. The fellowship award would be US\$10,000.

The recipient would be expected to stay in the Bay area for one month and present at least one research paper to the faculty (members of Stanford University Law School, Santa Clara University Law and Business schools, SJSU, etc. would be invited to the presentation.), present to one class, sharing their experiences or research ideas, and work on at least one research project with other faculty.

The candidate's application would be reviewed by a committee of Joe Mori (Chair SJSU A/F Department, Stewart Karlinsky (Tax Policy Institute Director) and one of the trustees. A decision would be made within 30 days of the application deadline June 1, 2003. Candidates need to submit a current CV, proposed research topic(s) and a description of the methodology and resources required to Dr. Stewart Karlinsky Karlinsky_s@cob.sjsu.edu or 408-924-3482.

11 Accommodation exchange for 2005

A detached 5 bedroom / 2 bathroom house in half an acre of garden in the foothills of the Quantock Hills. Currently one of the bedrooms is being used as a second study and there is an Aga (stove) in the kitchen.

Location - 3 miles from the M5 junction, 1 hour from Bristol, 1.5 hours from the north Devon coast and 2.5 hours from Cornwall. It takes 2 hours by train to get to London. A swap including car could be arranged. We'd prefer the first 6 months of 2005.

No formal teaching would be required at the university, but there would be access to office space, computer and the library.

Dr Ann Hansford, 99 Durleigh Rd, Bridgwater, Somerset, UK TA6 7JD AnnHansford@aol.com

12 ATTA Conference 2004 theme

The organisers of the ATTA Conference are looking for a theme for the next one to be organised by Flinders University. Anyone with ideas, please email Paul Kenny on Paul.Kenny@flinders.edu.au The following have been rejected: Revenue by the sea, Days of wine and taxes.

13 Tax, Accounting, Economics and Law Related Meetings

Local

Association of Financial Services Educators Annual Conference, 17-18 July 2003. Conference theme is Compliance and Standards but the research papers in any area of financial services are invited. Topics might include: Behavioural Finance, Superannuation, Insurance, Estate Planning, Investments, Taxation, Social Security, Compliance and Regulation, Financial Services Education, Ethics, Family Business, Individual Wealth Management and Family Law. Abstracts to be lodged with ydaly@unsw.edu.au by 30 April 2003.

ATAX Seminars and workshops <http://www.atax.unsw.edu.au/pe/upcoming.htm> **ATAX Continuing Education Classes** in taxation are suitable for those wishing to update their skills without assessment tasks or exams. Classes are held evenings 6-8pm, AGSM, 1 O'Connell Street, Sydney. <http://www.atax.unsw.edu.au>

Australasian Law Teachers Association Conference 2003 Griffith Law School is host at the Queensland College of Art, on Brisbane's Southbank, from 6-9 July 2003. Confirmed plenary speakers include Professor Costas Douzinas, Professor Richard Collier, Professor Jane Kelsey, Professor Larissa Behrendt, Professor Erica McWilliam, Dr Aileen Moreton-Robinson, Professor Clifford Shearing, Professor Reg Graycar, and Damien Carrick, from ABC Radio National's Law Report. The theme of the conference is Changing Law. The convenor of the Revenue Law interest group is Rob Woellner (UWS) r.woellner@uws.edu.au

Sixteenth Annual Australasian Tax Teachers Association Conference 2004, Flinders University, tentative dates 29/1/04- 31/1/04 (this fits in with the publishers); tentative accomodation venue Glenelg (this is the closest accomodation and its on the beach). Contact Paul Kenny, Senior Lecturer of Taxation Law, School of Commerce, Flinders University, GPO 2100 Adelaide 5001 Ph. 08-8201 2102
Mobile : 0413181198 Paul.Kenny@flinders.edu.au

Australia and New Zealand Education Law Association Limited (ANZELA) 12 th Annual Conference, 1-3 October 2003 Conference Theme: Balancing Rights in Education. Call for papers. Papers are sought on the rights of teachers, parents, students, those with disabilities etc. For a comprehensive list of topics, contact Conference Convenor, David Ford david.ford@emilford.com.au , phone 02 9267 9800.

Fourth Annual Global Conference on Environmental Taxation: Experience And Potential 5-7 June, 2003; The Sydney Harbour Marriott Hotel (formerly the Renaissance Hotel) , 30 Pitt Street, 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

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. NSW Annual State Convention, Building & renovating your clients business structures, 8-9 May 2003, Fairmont Resort, Leura. Includes Marg McKerchar speaking on Changing owners. Enquiries kristenrussell@taxinstitute.com.au

57th Congress of the International Fiscal Association (IFA), Sydney Convention & Exhibition Centre, Darling Harbour, 31 August -5 September 2003. <http://www.ifa-sydney.com> or <http://www.ifa.nl> then click on Annual congresses. The President of the Sydney IFA 2003 Congress is Justice Graham Hill, and the organising committee includes Professors Bob Deutsch and Richard Vann. See also the attached advertisement.

University of Sydney Faculty of Economics and Business, Economics and Business Building H69, Level 3, University of Sydney NSW 2006, Butlin Avenue opposite swimming pool, 7 May 2003, 11 am - 12.30 pm lunch provided. Simon James, University of Exeter, will be speaking on attitudes to the Australian Tax System, a paper co-written with Kristina Murphy and Monika Reinhart, Centre for Tax System Integrity, ANU. The paper examines Australian citizens' beliefs, attitudes, values and motivations towards the Australian Tax System. All welcome. RSVP Cynthia Coleman 02-93512071 C.Coleman@econ.usyd.edu.au

University of Sydney Faculty of Law Continuing Legal Education Enrolment in single postgraduate units, on an "Audit only" (CLE) basis. **Taxation Units 2003** http://www.law.usyd.edu.au/cle/2003/CLEPGB_2003_TAX.pdf

STOP PRESS: Postponed till April 2004. 4th World Tax Conference, Sheraton on the Park, Sydney, 20-22 May 2003. Organised by the Taxation Institute of Australia in association with tax associations from Ireland, UK, Canada, Czech Republic, Malaysia, and Spain. All enquiries to Vanessa Cripps on (02) 8223 0032

Overseas

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

Association of American Law Schools (AALS) Conference on Educating Lawyers for Transnational Challenges, 26-29 May 2004, Hawaii. For information: Gehan Girguis, AALS Executive Assistant at ggirguis@aals.org

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

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>

56th International Atlantic Economic Society (IAES) conference Québec City, Canada, October 16-19, 2003. These sessions will deal with: - public finance; public administration; transition issues; the economics of natural resources. If you want to present a paper on one of these topics, please submit your abstract by email (vanderHoek@frg.eur.nl). The submission deadline for abstracts for organized sessions is May 15, 2003. The full paper should be available by September 1, 2003 (6 weeks prior to the conference).

You can visit IAES's web site (www.iaes.org) for more information. Please note that each participant is responsible for her/his own expenses and registration fee (\$125 for members, \$190 for non-members). However, the submission fee (\$80 for members, \$125 for non-members) will be waived for a paper to be presented in an organized session.

Prof. dr. M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

Other IAES conferences to be held, will be Lisbon, Portugal 10-14 March 2004; Chicago, Illinois 7-10 October 2004

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>

Tax Research Network Conference, Oxford; 17th-18th September 2003 Worcester College, Oxford. Andrew Dilnot, formerly Director of the IFS and now Principal of St Hugh's College Oxford will deliver an after dinner speech at the conference dinner. For further information, contact Dr Lynne Oats, Warwick Business School TRN Steering Group, Lynne.Oats@wbs.ac.uk web address: <http://www.trn.org.uk>

The general theme of the conference will be 'Reforming Taxation' which covers both the substance and process of reform and technical as well as policy issues but there will also be opportunities to deliver papers on other topics and on tax teaching. A formal call for papers will be issued soon but please start thinking about your contribution and do contact Professor Judith Freedman at Worcester College Oxford (judith.freedman@worc.ox.ac.uk) now with expressions of interest, suggestions or questions, particularly if you are an overseas member and so would need substantial funding in order to participate. [Members of the SLS please note that arrangements have been made to ensure that the TRN and the SLS Revenue Group meetings do not overlap. As both are to be in Oxford and SLS will follow on immediately after TRN we hope it will be convenient for you to attend both.]

Other useful law related conference websites include the **UNSW Faculty of Law Conference Calendar 2003** <http://www.law.unsw.edu.au/events/confcalendar2003.html> **New South Wales Bar Association** 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*.

14 Recent publications

Bold indicates ATTA members

Local

Augustinos, Nicholas "New South Wales mortgage duty - credit for duty paid in another state on collateral securities (2003) 14 *Journal of Banking and Finance Law and Practice* 45-49

Australia. Parliamentary Library. ***British tribunals of inquiry: legislative and judicial control of the inquisitorial process - relevance to Australian royal commissions*** (Geoffrey Lindell, Consultant, Law and Bills Digest Group). This paper contains a finding list of all federal royal commissions since 1901: [Schedule 3: *Australian Royal Commissions and Commissions of Inquiry under the Royal Commissions Act 1902 (Cwlth) 1901-2001*], compiled by Patrick O'Neill of the Law and Bills Digest Group. (27 pages). Research Paper, no 5, 2002-03. <http://www.aph.gov.au/library/pubs/rp/2002-03/03RP05.pdf>

Australia. Treasury. *Pocket brief to the Australian tax system*, 10 March 2003
Provides notes on the breakdown between Commonwealth Government, State and Local Government tax revenue, the tax breakdown, major tax expenditures, history of tax instruments, income tax rates, GST and excise rates.

<http://www.treasury.gov.au/contentitem.asp?pagelD=035&ContentID=564>

(2002) 17 (4) *Australian Tax Forum*: Tribute edition to Cedric Sandford

- Coleman, Cynthia "Cedric Sandford"
- Wallschutzky, Ian "Impact of Cedric Sandford"
- Hasseldine, John & Hansford, Ann "Compliance burden of VAT: further evidence from the UK"
- Tran-Nam, Binh & Evans, Chris "Impact of Cedric Sandford on the discipline of tax compliance costs"
- Rametse, Nthathi & Pope, Jeff "Start-up tax compliance costs of the GST: empirical evidence from Western Australian small businesses"
- Sawyer, Adrian "Compliance cost impact statements in New Zealand - how far have we come?"
- Tran-Nam, Binh & Glover, John "Estimating the transitional compliance costs of the GST in Australia: a case study approach"

(2003) 32 (1) *Australian Tax Review*

- Fisher, Rodney "Preserving professional privilege: implications for tax investigatory powers"
- McLennan, Margaret "The principles and concepts in the development of the Taxpayers' Charter"
- Speed, Robin "An internationally competitive tax system for Australia"
- Mann, Geoff "Victorian Land Tax Update"

Campbell, Enid "Royal assent to bills" (2003) 14 *Public Law Review* 9-13

Campbell, Tom "Judicial activism - justice or treason?" (2003) 10 *Otago Law Review* 307-26

Cassidy, Julie *Concise corporations law*, 4th ed, Leichhardt, NSW, Federation Press, 2003

Clark, David *Principles of Australian public law*, Sydney, LexisNexis Butterworths, 2003. The reader will explore: an account of the conventions of the constitution including coverage of dismissals and dissolutions of governments; electoral law; parliamentary privilege; the executive power (including the royal prerogative); and the legislative power of the states and the federal limits to state legislative power.

Crosbie, Fiona & Kumar, Bashi "High Court goes back to basics on privilege: Daniels Corporation International Pty Ltd v ACCC (2002) 77 ALJR 40" (2003) 11 *Trade Practices Law Journal* 60-64

Dabner, Justin "Interest deductibility post-business cessation" (2003) Issue 9 *CCH Tax Week* 133-37

Dabner, Justin "PSI rules before the Tribunal" (2003) Issue 11 *CCH Tax Week* 173-76

Deutsch, Robert et al *Australian tax handbook 2003*, Sydney, Australian Tax Practice, 2003

Deutsch, Robert *Fundamental tax legislation 2003*, Sydney, Australian Tax Practice, 2003

Emmerton, Kaye & Fisher, Rodney *Tax questions & answers 2003*, Sydney, Australian Tax Practice, 2003

Forster, John "Should we abolish the Commonwealth Treasury?" (2002) 61 (4) *Australian Journal of Public Administration* 60-64. A response by Evans, Ted is at pages 65-66

Heydon, D "Judicial activism and the death of the rule of law" (2003) 47 (1) *Quadrant* 9-22

(2002) 5 (3) *Journal of Australian Taxation*

- Tran-Nam, Binh & Glover, John "Tax reform in Australia: impacts of tax compliance costs on small business"
- Pope, Jeff & Rametse, Nthathi "Small business start-up compliance costs of the goods and services tax: estimates and lessons from tax reform"
- McGregor-Lowndes, Myles & Conroy, Denise "The GST regulation impact statement and nonprofit organisations"
- Sawyer, Adrian "Comparing New Zealand's private rulings system and its features with a selection of international private rulings systems - what is there in common?"

- **Blissenden, Michael** "Procedural fairness and non-assessing decisions of the Federal Commissioner of Taxation"

Leow, Liang P "Marriage breakdown - taxation of superannuation splits, Part 2 (2003) Issue 12 *CCH Tax Week* 189-93

Lynch, Andrew "Dissent: towards a methodology for measuring judicial disagreement in The High Court of Australia" (2002) 24 *Sydney Law Review* 470-504

Pope, J, Fernandez, P and Le V *The hidden costs of the superannuation surcharge tax*, Sydney, Australian Tax Research Foundation, 2003, pp1-97 (ATRF Research Study No 38). ISBN No.0 949482 76 5 Available from Kirsty Payne at the ATRF at a cost of A\$49.50 (including GST). Kirsty Payne, Australian Tax Research Foundation, Level 9, 64 Castlereagh St, Sydney NSW 2000 Australia. Telephone: (02) 8223 0011 Fax: (02) 8223 0099

Prebble, John "Income taxation: a structure built on sand" (2002) 24 *Sydney Law Review* 301-18. A response to an article by Ross Parsons in (1986) 3 *Australian Tax Forum* 233.

Tanner, Edwin "Legislating to communicate: trends in drafting Commonwealth legislation" (2002) 24 *Sydney Law Review* 529-57

(2003) 6 (4) *Tax Specialist*

- Baring, Leigh "Part IVA assessments: cant the Commissioner have his cake and eat it too?"
- O'Neill, S "Criticisms of the debt-equity rules and their application to modern financial instruments"
- **Dirkis, Michael** "The nuts and bolts of value shifting"
- McCullough, Paul "Corporate taxation - where to from here?"
- Stolarek, Tony "Mergers and acquisitions - some structuring and due diligence issues"

(2003) 37 (9) *Taxation in Australia*

- Ryan, Marcus " *Asiamet (No 1) Resources Pty Ltd v Commissioner of Taxation* [2003] FCA 35
- Oleson, Neil "Income tax consolidation - legislation now complete"
- Mighalls, Davina & Harvey, Keith "When will there be a taxable supply of new residential premises?"
- Batalha, Luis "GST on export goods - the new GSTR 2002/6"
- Rider, Andrew & Fowler, John "Engaging contractors - payroll and income tax issues"
- Broadfoot, Andrew "Recent developments in legal professional privilege"
- Pagone, GT "Legal nature of a conclusion; finding of fact vs decision of law: some comments on *Mochkin*"
- Megson, Quentin "Directors' duties and corporate governance: tax-related liabilities"
- Kellerman, Bernard "Tax review". Examined ATP's upgraded tax website; CCH's latest GST guide.
- Parker, Michael; O'Bryan, Andrew & Hamilton, Ben "Q & A: intellectual property - sell IT and weep!"

Thomas, Susan "Unpaid superannuation entitlements: a matter of trust?" (2002) 30 *Australian Business Law Review* 423-34

Woellner, Rob; Barkoczy, Stephen; Murphy, Shirley & Evans, Chris *Australian taxation law 2003*, North Ryde, CCH Australia Ltd, 2002

Overseas (some/many of these items mention Australia or New Zealand)

Ariff, M and **Pope, J** *Taxation and compliance costs in Asia Pacific economies*, Universiti Utara Malaysia Press, Sintok, Malaysia, 2002, pp i-xvi, pp1-294. ISBN No. 983 - 2479 - 12 - 6 Price: around M\$45 (A\$20) Available from: Universiti Utara Malaysia Press, 06010 UUM Sintok Kedah Darul Aman Malaysia penerbit@uum.edu.my

Baer, Katherine; Benon, Olivier P; Toro Rivera, Juan A *Improving large taxpayers' compliance: a review of country experience*, Washington, DC, International Monetary Fund, 2002. Occasional Paper No 215.

Baker, Thomas E "A compendium of clever and amusing law review writings. An idiosyncratic bibliography of miscellany with in kind annotations intended as a humorous diversion for the gentle reader" (2002) 51 *Drake Law Review* 105-49

Barker, David "Beyond Australia and the Pacific Rim: challenges for the internationalization of Australian legal education" (2002) 21 *Penn State International Law Review* 75-87

(2003) 57 (3) *Bulletin for International Fiscal Documentation*

- Gammie, Malcolm "Role of the European Court of Justice in the development of direct taxation in the European Union"

- Shome, Parthasarathi "Tax policy and the design of a single tax system"

- Huss, Bernhard "Comparative analysis of the anti-loss trafficking rules in Germany, Australia and the United States"

Butlak, Kimberly A "All's fair in love, war, and taxes: Does the United States promote fair tax competition in a global marketplace consistent with European Community and Organisation for Economic Co-operation and Development recommendations through its advance ruling program?" (2002) 13 *Indiana International & Comparative Law Review* 99-146

(2002) 50 (5) *Canadian Tax Journal*

- Hayward, Paul D "Income trusts: a "tax-efficient" product or the product of tax inefficiency?"

- O'Brien, Martha "Income tax, investment income, and the Indian Act: getting back on track"

- Schulze, David "Legality of administrative garnishments under the Income Tax Act and other federal law"

- Abeysekera, SP & Rosenbloom, ES "The Capital gains lock-in effect: deciding whether to hold or switch"

- Giles, David EA & Tedds, Lindsay M "Policy Forum: comments on taxes and the Canadian underground economy"

- Hill, Roderick "The Underground Economy in Canada: Boom or Bust?"

- Smith, Roger S "Underground economy: guidance for policy makers?"

- Giles, David EA & Tedds, Lindsay M "Response"

- Brooks, Neil "Canadian Tax Journal: the fifth decade--1993-2002"

Carroll, Cian "Corporate residence, taxation and e-commerce domestic and treaty law tests of company residence for tax purposes in the context of modern communications" (2002) 10 *Irish Student Law Review* 32-49

Danner, Richard A "Electronic publication of legal scholarship: new issues and new models" (2002) 52 *Journal of Legal Education* 347-64

Fatt, Choong Kwai "The rule of interpretation of tax statutes - a Malaysian perspective" (2002) 4 *Malayan Law Journal* Article supplement

Miller, Nathan "An international jurisprudence? The operation of "precedent" across international tribunals" (2002) 15 *Leiden Journal of International Law*

Olivier, Lynette "The 'permanent establishment' requirement in an international and domestic taxation context: an overview" (2002) 119 *South African Law Journal* 866-883

Peter-Szerenyi, Linda "OECD's artificial approach to tax havens," Pt 1 (2003) 14 (2) *Journal of International Taxation* 14-15; Pt 2 (2003) 14 (3) *Journal of International Taxation* 10; 17

Pohjonen, Soile and Lindblom-Yläne, Sari "Challenges for teaching interaction skills for law students" (2002) 36 *Law Teacher* 294-306

Tran-Nam, Binh & Pham, Chi Do (eds) *The Vietnamese economy: awakening the dormant dragon*, London, RoutledgeCurzon, 2003

15 Cessation of Investment & Taxation Bulletin and other titles

LexisNexis Butterworths have announced the cessation of *Investment & Taxation Bulletin*, effective from 30 April 2003 along with a number of other LexisNexis Butterworths titles. Those other titles were: *Biotechnology Law and Policy Reporter*, *Franchising Law & Policy Review*, *Management Alert*, *Multimedia Contract Handbook*, *Product Liability Law & Practice*, *Telemedia*, *Trusts Law Australia*.

All affected customers will be communicated to via mail and where appropriate by their local Account Manager. If customers who subscribed to any of the above publications would like to discuss the alternative publications available or if you have any queries, please contact LexisNexis Butterworths Customer Relations on 1800 133 023 or email lexisnexis.com.au

16 Quotable story

Bar News: "... what were some of the memorable cases?"

Justice Meagher: "... Another one was an income tax case, *Chamberlain v the Deputy Commissioner of Tax* where a taxpayer, who happened to be a Canberra solicitor, received an income tax assessment for some amount, I think it was \$200. The Tax Commissioner said it should have been \$200,000 and that it was only by some mechanical mistake that the wrong figure appeared in the assessment. Well, we won that in the High Court, to the immense displeasure of the Commissioner of Taxation. I remember in the application for special leave, Mr Handley QC as he then assured the High Court that the Australian Taxation Office had so organised its affairs that no such mistake would ever again occur. But a year or two later he told me that a similar mistake had occurred and to his own income tax assessment!" Source: Interview with the Hon Justice RP Meagher, *Bar News* Summer 2002/2003 p 69 at 70. The full text of the interview is available from <http://www.nswbar.asn.au/Professional/Publications/BarNews/2002/BNwebdec.pdf>

17 Attachment re International Fiscal Association Conference 2003

ATTA News May 2003

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

Editor: Colin Fong, ATAX, Faculty of Law, UNSW c.fong@unsw.edu.au
ATTA website <http://www.orange.usyd.edu.au/atta>

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1 Presidential column

The second week in May has come and gone again and this year the Budget delivered a small amount of tax changes. I note that there was also a Budget handed down in New Zealand. In relation to the Australian Budget the increases to the tax bands/thresholds is welcome but it would be better if the thresholds were adjusted each year for inflation or movements in AWOTE so that "bracket creep" does not force more ordinary Aussies into the top marginal tax bracket. The Aussie Budget changes in relation to higher education appear to continue on the track of commercializing university education. A worrying feature is the level of debt our youth will be saddled with as they head out into the workforce.

As I mentioned in my April column I have written to CPA Australia in relation to the changes to the entry requirements for Associate membership of CPA Australia or the CPA Program. I will ask Colin to attach a copy of the letter to CPA Australia to this newsletter to enable you to review its content. The Institute of Chartered

Accountants has indicated changes to approved courses for eligibility to commence the CA Program (formerly PY). The changes can be accessed at:

<http://www.icaa.org.au/entry/index.cfm?id=A101224293&r=can010503>

I have not received many responses to the "Hart Prediction" contest that I put forward in the April Newsletter. The contest relates to an ATTA member predicting the outcome of the Full High Court decision on Hart's case (Hart v FC of T 2002 ATC 4608). The contest information is as follows:

We are happy to give a Myer voucher (or alternative New Zealand store) to the value of Aust \$50 to the person who predicts the correct result. If you are interested in having a go at this competition please send your entries to me at delany@usq.edu.au. I will not be taking part in the competition. Cynthia Coleman is happy to act as adjudicator for the purposes of the competition and the decision of the adjudicator will be final. I appreciate that while the case is an Australian case there will be some interest from New Zealand members. The full federal court decision can be accessed at: <http://www.austlii.edu.au/au/cases/cth/FCAFC/2002/222.html>.

The rules of for entering "The Hart Prediction" are as follows:

- You must state in 50 words or less what you consider the result will be and why the court decided the case in the manner you have predicted. (Note there should be no use of footnotes). Entries of greater than 50 words will be rejected.
- All entries must be received by me prior to the decision being handed down by the High Court.
- The competition is open to all members of ATTA.
- The person with the winning entry will be notified and their entry may be published in ATTA News if they are happy for this to happen.
- The decision of the adjudicator will be final and no correspondence will be entered into.

Good luck!!!

Paul Kenny at Flinders has been very busy with planning for the 2004 ATTA conference, at Flinders University. He is quite keen to have some assistance with reviewing abstracts and papers for the conference. If you can help out please contact him. It appears that the final theme will relate to "Tax Reform" as there is tax reform on the agenda on both sides of the Tasman at the moment. Don't forget that if you wish to present a paper on tax education or assessment in tax teaching that we would love to have your paper, too.

Keep well.

Tom Delany

2 Changed Membership Requirements from 1 January 2004 – CPA Australia

2 May 2003

Ann Johns
Business Unit Leader – Education
CPA Australia
Level 28
385 Bourke Street
Melbourne
Victoria 3000.

Dear Ann,

Re: Changed Membership Requirements from 1 January 2004 – CPA Australia

Introduction

I am writing to you on behalf of the Australasian Tax Teachers Association whose members consist of tax teachers and tax academics working in all Australian and New Zealand Universities. In addition, the Association's members have a wide network of International tax research relationships. I advise that the contents of this letter do not in any way represent the views of any Australian or New Zealand University.

Topic of Concern

It has come to our attention that the entry requirements for associate membership of CPA Australia are going to change from 1 January 2004. It is noted that the changes remove the requirement for applicants to have studied a course/subject in Australian taxation law at university level. We are concerned by the potential impact that the changes may have on the overall level of tax education in Australia.

Our understanding of the changed entry requirements

To get an appreciation of the changed entry requirements we need to review the position before the change on 1 January 2004. Our understanding of the entry requirement up to 31 December 2003 is as follows:

- A person who has completed tax in university but is not really interested in pursuing tax as part of their professional career (eg. not in public practice) need not complete tax in the CPA program and in essence the only tax that they will have completed is what they have undertaken at university level.
- A person who has completed tax in university and is interested in pursuing tax as part of their professional career most likely in public practice has to complete tax in the CPA program at post-graduate level. In essence they have completed two units of tax - one at undergraduate level and one at post-graduate level.

Our understanding of the position *after the change* on 1 January 2004 is as follows:

- A person who has completed tax in university but is not really interested in pursuing tax as part of their professional career (eg. not in public practice) need not complete tax in the CPA program and in essence the only tax that they have completed is what they have undertaken at university level. These people will be able to use the elective courses in their CPA program studies to develop some expertise in other technical areas of their choice.
- A person who has not completed tax in university and is not really interested in pursuing tax as part of their professional career (eg. not in public practice) still needs to complete tax in the CPA program and in essence the tax that they will have completed is what they have undertaken at post-graduate level in the CPA program. The result of having to take the tax unit in the CPA program is that these people will use an elective course in the CPA program doing tax and thus have less opportunity to develop some expertise in other technical areas of their choice.
- A person who has completed tax in university and is really interested in pursuing tax as part of their professional career most likely in public practice has to complete tax in the CPA program at post-graduate level. In essence they have completed two units of tax - one at undergraduate level and one at post-graduate level. (For those involved in public practice we understand that they still need to do tax in the CPA program).
- A person who has not completed tax in university and is really interested in pursuing tax as part of their professional career most likely in public practice has to complete tax in the CPA program at post-graduate level. In essence they have completed only one unit of tax - one at post-graduate level.

Observations and comments on the changed entry requirements

It is noted that before the changed entry requirement all persons pursuing a career in tax have to complete two units of tax while after the change some persons will only complete one unit of tax at post-graduate level. It is recognised that both before and after the change in entry requirements a person will not be able to become a CPA without doing at least one unit of tax either at postgraduate or undergraduate level. We make the following observations and comments based on our evaluation of the likely impact of the changed entry requirements:

- If a person has not completed tax at undergraduate level but wishes to pursue a career in taxation they are only required to complete one tax unit at postgraduate level under the rules from 1 January 2004 by comparison with having to complete two units under the rules to 31 December 2003. Having only one tax unit by comparison to completing two may suggest a concern for the maintenance of the current standard of tax education.
- Given that the CPA Program tax course (post-graduate) will be delivered to two discreet groups (those that have had no exposure to Australian tax previously and those that are really interested in pursuing a career in tax and have completed an undergraduate tax course) there is concern that this may have the effect of reducing the standard of technical difficulty and the breadth of issues dealt with in the postgraduate tax unit in the CPA program. It is our expectation that the standard of the tax component of the CPA Program will not in any way be compromised to enable those without previous exposure to Australian tax to perform adequately at a high standard of technical delivery. Will there be strategies in place to ensure that the two groups achieve the same learning outcomes? It is suggested that research be undertaken to analyse the performance of the two groups to determine whether there is a significant difference in the respective performance of each group and if there is a significant difference that action may need to be undertaken to address this matter. We would welcome being made aware of the findings of such a study.
- Another concern relates to a timing issue. The timing issue concerns a person, who has not completed tax previously and has just finished (December of any year) a single degree or double degree at university without tax, generally will not be able to do the CPA tax course until they complete a CPA program core course in the first instance. This core course could be completed in the first semester of the following year assuming that a person only takes one course per semester (we have been advised that normally only one course is completed at a time). This would mean that the earliest a person could commence to do the CPA Tax course would be July of the year following the completion of their university studies and finishing four months later in the following November. This may mean that a person who having finished their single degree or double degree may find it difficult to work (find a job) in a tax environment until they have completed some tax studies. In other words an employer who wishes to employ a person with tax knowledge may not choose the person with a single degree or double degree that does not contain a tax component if there is another person with a single degree or double degree but has completed tax at undergraduate level. (Note that the comments here can equally apply to auditing). The person adhering to the changed entry requirements may have a timing disadvantage in that they really want to work in a traditional accounting environment but that they may not be as attractive as a person with the relevant tax (and auditing) knowledge to a prospective employer.

I am happy for you to respond to any of our comments and observations. The comments and observations in this letter are made in our joint interests being the furtherance of professionalism and the highest standard of education for our future tax professionals.

Yours faithfully,

Thomas P Delany.

President – Australasian Tax Teacher's Association.

Appendix:

CPA Australia Website:

http://www.cpaaustralia.com.au/08_education/01_cpa_program/8_1_0_0_cpa_program.asp

3 ATTA Conference 2004 update

Here is an update for the ATTA 2004 conference 29/1/04-31/1/04. Firstly, it is intended that papers from the conference will be available to be published in a refereed book, as per the last conference. One suggested conference theme so far is: Tax Reform = Fair, Efficient, Simple Tax Systems? Or Tax Reform = Fairer, Efficient, Simpler?

Feedback on this theme or other theme suggestions and any ideas for key note speakers / after dinner speaker are most welcome. Also, I would like some assistance with the reviewing abstracts for the conference.

A wine tour on the afternoon of Thursday 29 January 2004 can be arranged if there is sufficient interest, please register your interest with me. Please email me at Paul.Kenny@flinders.edu.au in respect of the above. Also, members may wish to have a look at the dinner venue at Carrick Hill, www.carrickhill.sa.gov.au/ Information about Glenelg (the accomodation location) is available at www.holdfast.sa.gov.au

Paul Kenny

4 Appointments, departures and honours

Michael Littlewood, who was previously at the Law School, City University of Hong Kong has joined the Auckland University Law School, teaching tax.

Atax Director, Associate Professor Chris Evans, has been appointed as a member of the Board of Taxation Advisory Panel.

Colin Anderson has been teaching taxation law since 1990. Colin taught tax for ten years at QUT. He is currently Senior Lecturer in the Law Department at the University of Southern Queensland, where he teaches undergraduate taxation courses and advanced insolvency law. Colin has a strong research interest in the area of insolvency law and taxation law in general. He is currently researching in the area of how taxation law may impact on the practice of insolvency.

5 Justice Graham Hill's dinner

I should like to thank Cynthia Coleman for her kind words and summary of what I had to say at the dinner held at the University of Sydney to mark the conferral upon me of an honorary doctorate.

Upon reading what Cynthia had to say it seemed that perhaps I had imbibed too much of the wine and enjoyed the warmth and friendship of the evening too greatly that I had led some astray in that talk. I should correct some mistakes that necessarily I must have made. I would be too gallant to suggest that Cynthia might likewise have been partial to the wine on offer.

While I would be proud to say that I topped the year at Harvard that is not so. I merely topped the course on American income tax, much to the chagrin of Dean Griswold who believed that honour should go to an American. Nor did I do any postgraduate study in the Soviet Union. A trip there while I was a postgraduate student at LSE is the closest I came to studying there, although by importing Beatles records to that country I

undoubtedly contributed to the fall of the Communist State almost thirty years later.

Russell Fox was indeed a mentor, but he would be somewhat shocked, I suspect, to be remembered for having specialised in superannuation when he was a practising silk. He had, while at the bar, a large tax and general equity practice but may well have occasionally advised on superannuation. Our time together was spent in putting together a course of estate, gift, death and stamp duties for the LLM program at Sydney. Those who knew him might be interested to know that after retiring from the Federal Court he went to live on Norfolk Island but has recently returned to Sydney where he is living with his wife in St Ives.

I was, indeed a member of the Gunn Club, which was the first taxation discussion group in Australia, so far as I know. But I am far too young to have founded it as the article suggested. It had its origins in the immediate post war period. Founding members included JAL Gunn and Jim Greenwood, the rival authors of taxation texts, Frank Bock, at some time a member of the Board of Review and later a member of the Ligertwood Committee and Dick O'Neill who had been, or so I understand, involved in the process of drafting the 1936 Act and was for a long time a member of the No 1 Taxation Board of Review. Dick was probably the only member of a Board of Review whose reasons for judgment were referred to in the High Court. The Gunn Club still meets monthly. It is probably the only tax discussion group which has received newspaper publicity and which claimed that it met in dark cellars plotting the downfall of the taxation department as it then was. In my time it met and, so far as I know, to the present time, it meets, in rather more elegant surroundings.

But to all who came and enjoyed the night with me, I would say, thank you. I have no idea how much the University bursary paid, but I do suspect it was more than 6/- per week. What I do remember is that as a first year articled clerk in those days I was paid six pounds a week and that that was enough to live on so long as you have enough friends who were prepared to come to parties armed with food.

Graham Hill

6 Judicial Training and International Tax for the Thai Tax Court Judiciary

Justice Graham Hill, Professor Bob Deutsch, Professor Yuri Grbich and Jacqui McManus will deliver the first international consultancy for judicial training in Thailand.

Thai Chief Justice Chantavat Voratat, Deputy Chief Justice Chuchee Pindhasiri and over 20 judges from the Thai Tax Court will take part in the intensive training course in June. The two week course will cover the main elements of international aspects of domestic tax and double tax treaties in the broader context of tax policy and Asian capital flows. It will also cover practical issues of judicial case management and such issues as the automation of handling cases.

7 Noosa GST Conference

Atax hosted its 15th annual GST & Indirect Tax Weekend Workshop in Noosa on 10-13 April. The workshop was opened with a Keynote Address by Justice Graham Hill who discussed issues relating to the interpretation of the GST Act including literal or purposive constructions, extrinsic materials and the use of overseas authorities.

This year's program included presentations on advanced agreements, binding GST rulings, financial supplies, multiple party transactions, Division 165, consolidations and rights. A key feature of this year's workshop was the participation of the ATO's GST Team led by Barrie Russell (Deputy Commissioner GST) and Bruce Quigley (Deputy Chief Tax Counsel).

The proceedings will, sometime in the future, be available from the TimeBase Web Shop
<http://www.timebase.com.au>

8 1000th graduate from Atax

Celebrations at Atax on the graduation of its 1000th student. Fiona Dillon, who holds a BCom, LLB from the University of Adelaide, graduated from the Master of Taxation program at the UNSW Faculty of Law ceremony on Tuesday 20 May 2003. A graduation lunch was held at Atax before the ceremony where Fiona was presented with an engraved memento to mark this significant milestone for tax education at UNSW.

9 San Jose State University International Tax Policy Research Fellow

San Jose State University's Tax Policy Institute is establishing an *International Tax Policy Research Fellow Program*.

We will sponsor up to two (2) international visiting professors per year, who would visit the Silicon Valley/ San Francisco Bay area for a month, and work with SJSU faculty on areas of mutual interest in the tax, legal, finance, public tax policy, economics or accounting areas. The fellowship award would be US\$10,000.

The recipient would be expected to stay in the Bay area for one month and present at least one research paper to the faculty (members of Stanford University Law School, Santa Clara University Law and Business schools, SJSU, etc. would be invited to the presentation.), present to one class, sharing their experiences or research ideas, and work on at least one research project with other faculty.

The candidate's application would be reviewed by a committee of Joe Mori (Chair SJSU A/F Department, Stewart Karlinsky (Tax Policy Institute Director) and one of the trustees. A decision would be made within 30 days of the application deadline June 1, 2003. Candidates need to submit a current CV, proposed research topic(s) and a description of the methodology and resources required to Dr. Stewart Karlinsky Karlinsky_s@cob.sjsu.edu or 408-924-3482.

10 Here yesterday, gone today

Readers, no doubt have come across websites which were available one day and not the next. What is also disturbing is information on subscription websites, which were there one day and gone the next. One law librarian, over two years ago, lamented the fact that *Halsburys Laws of England*, was removed from Lexis. Recently another law librarian lamented that both the full text of both *Australian Business Law Review and Environmental and Planning Law Journal* had disappeared from LegalTrac. Whilst, researching on Lexis the other day, I noticed that the *Journal of International Taxation* and other Warren Gorham & Lamont journals such as *Journal of Taxation* had been removed from Lexis. Some of these journals contained writings by Australian authors. Fortunately I have found that the full text of both *Journal of International Taxation* and *Journal of Taxation* are available via Proquest, which may be known in some libraries as ABI Inform.

11 Tax, Accounting, Economics and Law Related Meetings

Local

Association of Financial Services Educators Annual Conference, Novotel Brighton-Le-Sands, Sydney, 17-18 July 2003. Conference theme is Standards and compliance. Topics may include: Behavioural Finance, Superannuation, Insurance, Estate Planning, Investments, Taxation, Social Security, Compliance and Regulation, Financial Services Education, Ethics, Family Business, Individual Wealth Management and Family Law. Contact Sharon Philp 02-94024282 or administration@afse.com.au

ATAX Seminars and workshops <http://www.atax.unsw.edu.au/pe/upcoming.htm> **ATAX Continuing Education Classes** in taxation are suitable for those wishing to update their skills without assessment tasks or exams. Classes are held evenings 6-8pm, AGSM, 1 O'Connell Street, Sydney. <http://www.atax.unsw.edu.au>

Australasian Law Teachers Association Conference 2003 Griffith Law School is host at the Queensland College of Art, on Brisbane's Southbank, from 6-9 July 2003. Confirmed plenary speakers include Professor Costas Douzinas, Professor Richard Collier, Professor Jane Kelsey, Professor Larissa Behrendt, Professor Erica McWilliam, Dr Aileen Moreton-Robinson, Professor Clifford Shearing, Professor Reg Graycar, and Damien Carrick, from ABC Radio National's Law Report. The theme of the conference is Changing Law. The convenor of the Revenue Law interest group is Rob Woellner (UWS) r.woellner@uws.edu.au

Sixteenth Annual Australasian Tax Teachers Association Conference 2004, Flinders University, tentative dates 29/1/04- 31/1/04 ; tentative accomodation venue Glenelg (this is the closest accomodation and its on the beach). Contact Paul Kenny, Senior Lecturer of Taxation Law, School of Commerce, Flinders University, GPO 2100 Adelaide 5001 Ph. 08-8201 2102
Mobile : 0413181198 Paul.Kenny@flinders.edu.au

Australia and New Zealand Education Law Association Limited (ANZELA) 12 th Annual Conference, 1-3 October 2003 Conference Theme: Balancing Rights in Education. Call for papers.
Papers are sought on the rights of teachers, parents, students, those with disabilities etc. For a comprehensive list of topics, contact Conference Convenor, David Ford david.ford@emilford.com.au , phone 02 9267 9800.

7th Australian Clinical Legal Education Conference, 9-11 July 2003, "Strengthening links between learning, service, research and practice." Hosted by Griffith Law School and held at the Rydges Oasis Resort, Caloundra. For information: j.giddings@griffith.edu.au - Professor Jeff Giddings.

Australian Fabian Society Investing in ourselves: fair and effective taxation for an enterprising Australia. One day conference on why getting tax policy right is central to fair and effective public policy. Saturday 31 May 2003, Hotel Y, 489 Elizabeth St, Melbourne. Registrations: The Australian Fabian Society, GPO Box 2707X, Melbourne 3001. Phone/Fax: 03-95538442 thefabiansociety@yahoo.com.au One of the speakers is Rick Krever.

Fourth Annual Global Conference on Environmental Taxation: Experience and Potential 5-7 June, 2003; The Sydney Harbour Marriott Hotel (formerly the Renaissance Hotel), 30 Pitt Street, 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

6th International Conference on Tax Administration, Crowne Plaza, Coogee Beach, Sydney, 15 & 16 April 2004. This conference brings together academics, practitioners and officers of revenue authorities from around the world to discuss and compare contemporary issues in tax administration. If you are interested in attending and/or presenting a paper at the conference please contact Paul Serov p.serov@unsw.edu.au

57th Congress of the International Fiscal Association (IFA), Sydney Convention & Exhibition Centre, Darling Harbour, 31 August -5 September 2003. <http://www.ifa-sydney.com> or <http://www.ifa.nl> then click on Annual congresses. The President of the Sydney IFA 2003 Congress is Justice Graham Hill, and the organising committee includes Professors Bob Deutsch and Richard Vann.

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. Equiries kristenrussell@taxinstitute.com.au 11th National Tax Intensive Retreat Focus on Corporate Reorganisation Issues, Sheraton Noosa Resort, 21-23 August 2003. Full brochure available in June. For further information, contact Vanessa Cripps by telephone on (02) 8223 0032, or: vanessacripps@taxinstitute.com.au

University of Sydney Faculty of Law Continuing Legal Education Enrolment in single postgraduate units, on an "Audit only" (CLE) basis. **Taxation Units 2003** http://www.law.usyd.edu.au/cle/2003/CLEPGB_2003_TAX.pdf

4th World Tax Conference, Sheraton on the Park, Sydney, February 2004. Organised by the Taxation Institute of Australia in association with tax associations from Ireland, UK, Canada, Czech Republic, Malaysia, and Spain. All enquiries to Vanessa Cripps on (02) 8223 0032

Overseas

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

Association of American Law Schools (AALS) Conference on Educating Lawyers for Transnational Challenges, 26-29 May 2004, Hawaii. For information: Gehan Girguis, AALS Executive Assistant at ggirguis@aals.org

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

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>

56th International Atlantic Economic Society (IAES) conference Québec City, Canada, October 16-19, 2003. You can visit IAES's web site (www.iaes.org) for more information. Prof. dr. M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl Other IAES conferences to be held, will be Lisbon, Portugal 10-14 March 2004; Chicago, Illinois 7-10 October 2004

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>

Tax Law Principles in Europe. Bologna, Italy, 26-27 September 2003, University of Bologna Faculty of Law - Sala delle Armi "Tito Carnacini" - Via Zamboni, 22. Conference registration is free. Email: marcogreggi@libero.it and <http://berliri.giuri.unibo.it> Tel: +39-051 2099656 / 051 209 96 55; Fax: +39-051 2099646. The organisers will provide a simultaneous translation in English of all of the lectures by the guest Professors on every day of the Conference to all the participants and will distribute the papers presented free of any costs.

Tax Research Network Conference, Oxford; 17th-18th September 2003 Worcester College, Oxford. Andrew Dilnot, formerly Director of the IFS and now Principal of St Hugh's College Oxford will deliver an after dinner speech at the conference dinner. For further information, contact Dr Lynne Oats, Warwick Business School TRN Steering Group, Lynne.Oats@wbs.ac.uk web address: <http://www.trn.org.uk> The general theme of the conference will be 'Reforming Taxation' which covers both the substance and process of reform and technical as well as policy issues but there will also be opportunities to deliver papers on other topics and on tax teaching.

Other useful law related conference websites include the **UNSW Faculty of Law Conference Calendar 2003** <http://www.law.unsw.edu.au/events/confcalendar2003.html> **New South Wales Bar Association** 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*.

12 Recent publications

Bold indicates ATTA members

Local

ATAX publications including the following:

- 5th International Conference on Tax Administration: Current Issues and Future Developments, 2002
- GST - Repair and Reality, 2002
- Tax Catch-ups National Seminar Series 2001
- Capital Gains Tax Master Class, 2001

are available for sale via the TimeBase Web Shop <http://www.timebase.com.au> options include purchasing all the conference/seminar papers or individual papers.

Australia. Joint Task Force report, "*The use of bankruptcy and family law schemes to avoid payment of tax*", Attorney-General's Dept, Australian Taxation Office, Insolvency and Trustee Service Australia and Treasury, January 2002, and released on the 2 May 2003. The modified report removes references detailing any manipulation methods and other aspects of the report that are subject to legal professional privilege. The modified report is available at www.law.gov.au/olsc or www.itsa.gov.au A government response *Progress of government action to strengthen laws to prevent tax abuse*, 2 May 2003 is available from <http://assistant.treasurer.gov.au/atr/content/pressreleases/2003/032.asp>

Campbell, Tom "Judicial activism - justice or treason?" (2003) 10 *Otago Law Review* 307-326

D'Ascenzo, Michael "*Part IVA - the steward's inquiry - a fair tax system*," WA State Convention of the Taxation Institute of Australia, Perth, 2 May 2003, <http://www.ato.gov.au/content/corporate/31980.htm>

(2003) 7 (5) *Investment & Taxation Bulletin*

- Fisher, Rodney "Direct value shifting - pitfalls for non-consolidated groups"
- Joseph, Anton "Changes to taxation of foreign venture capital"

Johnson, James "Crackdown on duty avoidance" (2003) 77 (4) *Law Institute Journal* 82-83

Johnson, James "Professional privilege, the ATO and s 263" (2003) 77 (3) *Law Institute Journal* 76-77

Morrison, David S *Taxation law: in principle*, Sydney, ATP Thomson, 2003.

Pusey, Michael with the assistance of Wilson, Shaun; Turnbull, Nick & Fatorre, Toby *The experience of middle Australia - the dark side of economic reform*, Port Melbourne, Cambridge University Press, 2003

(2003) 37 (10) *Taxation in Australia*

- Colley, Chris "Tax cases: *Spassked Pty Ltd v Commissioner of Taxation (No 5) [2003]* - Building a better dividend trap"
- Fisher, Rodney "Shifting sands: the new Value Shifting rules"
- Conwell, Ray & Kendall, Keith "Exiting a Consolidated Group"
- Martin, Fiona "The interaction between Capital Gains Tax and the Main Residence Exemption"
- Harvey, Keith & Koliou, George "GST treatment of lease, hire purchase and chattel mortgage facilities"
- McCleary, Alice "The more things change"-
- Kellerman, Bernard "Tax Review" - *Internet tax research - university resources*

Taxation Institute of Australia. *Victorian and Tasmanian Convention Papers 2002*

- Aitken, Simon "Trust to company roll-over"
- BIRD, CLIVE "PRACTICAL DIFFICULTIES WITH TRUSTS"
- Clements, Andrew & Sherman, Tim "Loss integrity measures"
- FRY, MARTIN "SIMPLIFIED DIVIDEND IMPUTATION"
- Gilfedder, Helen "Research and development: how it works"
- Gzell, Ian "Capital vs income"

- Jordan, Chris "Board of Taxation update"
- Morris, Mark "Thin capitalisation: one more hidden trap"
- Murray, Peter "Tax consolidation"
- Obst, Howard "Managing your professional indemnity risk"
- Pagone, Tony "Part IVA: future issues"
- Pizzacalla, Mark "Small business CGT concessions"
- Richard, Rod "Practical stamp duty for accountants"
- Shaddick, Richard "Distributions by corporate tax entities"
- Stolarek, Tony "General value shifting"
- Thring, Gordon "Some issues with demerger relief"
- Williamson, Sue "Interest: what is it and when is it deductible?"
- Dal Pont, Gino "Professional responsibility and liability of tax advisors"
- Jorgenson, Ron "Distribution of trust income - some selected problems"
- Hine, Michael "Debt and equity, value shifting and de-merger rules"
- Northeast, Mark "Tax consolidation – SMEs"
- Parker, Michael "General tax update"
- Wallis, Chris "Voluntary and involuntary tax litigation & objections, prosecutions & penalties"

Watts, G; Bourke, S & Taussig, M *Super splitting on marriage breakdown*, North Ryde, NSW, CCH Australia, 2002

(2003) Issue No 15 *Weekly Tax Bulletin*

- Richards, Robert "At last - Part IVA to the High Court"
- McAuliffe, Thomas "Tax deductibility of interest paid by securitisation vehicles"

Overseas (some/many of these items mention Australia or New Zealand)

(2003) 9 (2) *Asia-Pacific Tax Bulletin*

- Hamaekers, Hubert "Taxation trends in Europe"
- Westcott, Clay "Measuring governance in the Asia-Pacific region and its relevance for tax administrators"
- Lao-Araya, Kanokpan "How can Cambodia, Laos, Myanmar and Vietnam cope with revenue lost due to AFTA tariff reductions?"
- Asakawa, Masatsugu "Japan: International taxation policy"

[2003] *British Tax Review* Number 1

- Vollans, Tim "Costs before the General and Special Commissioners of Income Tax"
- Van der Bruggen, Edwin ""Good faith" in the application and interpretation of double taxation conventions"

(2003) 57 (4) *Bulletin for International Fiscal Documentation*

- **Taylor, C John** "Approximating capital-export neutrality in imputation systems: proposal for a limited exemption approach"
- McLure, Charles E "Tax competition in a digital world"
- Mazansky, Ernest "New rules in South Africa relating to capital gains taxation, income taxation and foreign currency gains"
- Li, Jinyan & Elliott, Denise "One country, two tax systems: international taxation in Hong Kong and mainland China"

Couzin, Robert *Corporate residence and international taxation*, The Hague, International Bureau of Fiscal Documentation, 2002

Institute of Fiscal Studies. *Making tax law*. Report of a working party on the institutional processes for the parliamentary scrutiny of tax proposals and for the enactment of tax legislation, chaired by Sir Alan Budd, London, March 2003, DP No 3 <http://www1.ifs.org.uk/taxlaw/budd03.pdf>

Macdonald, Graeme *Taxation of business income: aligning taxable income with accounting income. A discussion paper*, London, Institute of Fiscal Studies, 2002

Monotti, Ann & Ricketson, Sam *Universities and intellectual property: ownership and exploitation*, Oxford, Oxford University Press, 2003

Rumble, Tony (ed) with Amin, Mohammed & Kleinbard, Edward D *Taxation of equity derivatives and structured products*, Houndmills, Basingstoke, Hampshire, Palgrave Macmillan, 2003

Westberg, Björn *Cross-border taxation of e-commerce*, International Bureau of Fiscal Documentation, 2002

13 Questions and answers

Q I'm after an electronic copy of Cooper, G & Vann, R "A few myths about the GST" (2000) 23 UNSWLJ 252-63. Other issues of the UNSWLJ are on AustLII at <http://www.austlii.edu.au/au/journals/UNSWLJ> but not this issue on tax reform.

A Suggest Australian Public Affairs (APAIS) Full Text or AGIS Plus Text, where it is available Full Text from Informit Online.

Q I'm after an electronic copy of Heydon, D ""Judicial activism and the death of the rule of law" (2003) 47 (1) *Quadrant* 9-22. I understand it is available from Expanded Academic Index ASAP but I don't have access to this.

A By doing a Google search, you can find a copy via the *Justinian* website <http://www.justinian.com.au/Heydon.pdf> .

Q I'm after a copy of the *Organisational Review of the Inland Revenue Department*: Report to the Minister of Revenue (and on tax policy, also to the Minister of Finance) from the Organisational Review Committee, Wellington, New Zealand, The Committee, 1994. I have tried the NZ Inland Revenue website, where there are a few references to it but not the full text.

A After trying Google search engine, tried Kinetica a National Library of Australia database which lists the holdings of major Australian institutional libraries, and it appears the only copy held, is in the Australian Taxation Office Library, in Canberra. There may be a few copies in private hands in Australia. No doubt there would be more copies in New Zealand libraries.

14 Quotable story

McHugh J in relation to the leave to appeal to the High Court against the decision of the Full Federal Court in *Metal Manufacturers* (2001) 46 ATR 497, on 15 February 2002, said.

"I have said it again and again, tax lawyers do not seem to understand that most tax cases turn on questions of fact and they are not worthy of re-examination in this court [ie the High Court]. We have said that the Full Court of the Federal Court is, in all but a small category of cases, the final court of appeal in tax matters."

In considering the Commissioner's special leave application in the *Hart* case, Callinan J appears to disagree with this suggestion, saying (cutting short counsel for the Harts who was obviously trying to raise this issue), "I do not regard that as being the position at all."

Source: Richards, Robert "At last - Part IVA to the High Court" (2003) Issue No 15 *Weekly Tax Bulletin* 538 at 539. Full text of the McHugh J comments available at <http://www.austlii.edu.au/au/other/hca/transcripts/2001/S88/1.html>

ATTA News June 2003

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

Editor: Colin Fong, Atax, Faculty of Law, The University of New South Wales c.fong@unsw.edu.au
ATTA website <http://www.orange.usyd.edu.au/atta>

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1 Presidential column

Those cold winter days have arrived – yes even in Queensland – well the Southern part anyway. Exams for semester one have also started and so it is hard to determine whether students' pale faces are as a result of the weather or some drastic experience that has occurred in the exam venue. I trust that your semester one teaching experience was an enjoyable one.

It appears that the theme of our 2004 conference will be one related to "Tax Reform". It has not taken us long to come to the conclusion that there is not a strong relationship between the term "tax reform" and the concept of "tax simplification". The development of specific tax rules for particular types of taxpayers such as STS taxpayers and the taxation of consolidated groups tends to add additional complexity to our tax system. Certainly, these measures have the potential to bring simplicity to the particular group of taxpayers that they were designed to help but have the potential to create a complex system within an even larger tax system.

Just a couple of housekeeping items – in an earlier newsletter I sought input from you (our members) in relation to utilizing the funds that ATTA has in the bank. I have not received an abundance of suggestions but would be delighted to receive your input so that the executive can formulate a policy on the matter – even if that is only to retain the status quo for the time being. On another matter I have not received many entries for the "Hart Prediction" which relates to predicting the outcome of the High Courts deliberations on the deductibility of capitalized interest accruing on split or linked loans. It only takes a couple of minutes to put down your thoughts – max 50 words and email your prediction to me. If you wish to add your comments to the DEST credit issue (see item 5) please pass them on to Colin.

Our updated website looks great – please help Marg to keep our member details up to date.

Best wishes for a relaxing break between the semesters (if you are having one) – a chance to mend nets or perhaps to take time out for yourself.

Tom Delany

2 ATTA website

At last! The ATTA website is now updated and live. Some gaps appear. Could members please check and advise me of any updates - which I'll now be able to do fairly promptly! I would also like to apologise for the delays.

Marg McKerchar

3 ATTA Conference 2004 update

Here is an update for the ATTA 2004 conference 29/1/04-31/1/04. Firstly, it is intended that papers from the conference will be available to be published in a refereed book, as per the last conference. One suggested conference theme so far is: Tax Reform = Fair, Efficient, Simple Tax Systems? Or Tax Reform = Fairer, Efficient, Simpler?

Feedback on this theme or other theme suggestions and any ideas for key note speakers / after dinner speaker are most welcome. Also, I would like some assistance with the reviewing abstracts for the conference.

A wine tour on the afternoon of Thursday 29 January 2004 can be arranged if there is sufficient interest, please register your interest with me. Please email me at Paul.Kenny@flinders.edu.au in respect of the above. Also, members may wish to have a look at the dinner venue at Carrick Hill, www.carrickhill.sa.gov.au/ Information about Glenelg (the accomodation location) is available at www.holdfast.sa.gov.au

Paul Kenny

4 Appointments, departures and honours

A number of ATTA members made submissions to the Board of Taxation on the Review of International Taxation Arrangements. These included Stephen Barkoczy, Aldrin De Zilva, Prafula Fernandez, John Taylor and Cameron Rider. These are available from the Board of Taxation website <http://www.taxboard.gov.au/submissions.asp> Some of the submissions were cited in Volume 2 of the *International Taxation: a report to the Treasurer, The Board of Taxation consultation with the community -- summary of submissions.*

Associate Professor David Duff, University of Toronto, Faculty of Law, gave a seminar entitled "Tax policy and global warming," on 5 June 2003. The seminar was held in the University of Sydney Law School.

Michelle Wills has changed her surname from Wills to Markham, and her new email address is now m.markham@qut.edu.au

Associate Professor Mike Walpole from Atax at UNSW will be an Academic Visitor to the Faculty of Law at Oxford University during Session 2, 2003. Mike leaves for Oxford in early July.

"Thomson Legal & Regulatory (Thomson) was honoured with wins for its prestigious Lawbook Co. imprint in two categories at the 10th Annual Excellence in Educational Publishing Awards announced yesterday during a luncheon with special guest MC Graeme Blundell, held at the Four Points Sheraton in Sydney. Winner of the Tertiary Book Series category was the Lawbook Co. In Principle Series consisting *Tort Law: In Principle*, 3rd Revised Edition by David Baker, Sam Blay, Lilian Corbin and Andy Gibson; *Employment Law: In Principle*, by Rohan Price; *Corporations Law: In Principle*, 6th Edition, by Susan Woodward, Helen Bird and Sally Sievers; *Commercial Law: In Principle*, 2nd Edition, by Helen Ryan, Andy Gibson, Sophie Rigby and Gary Tamsitt; and *Taxation Law: In Principle*, by David Morrison". Source: Email from Sherlyn Moynihan, 20 June 2003.

Editor's note: Congratulations to ATTA member, David Morrison.

5 Talking about DEST credits

The following records a virtual conversation with Colin Fong, Rebecca Millar and Tom Delany. Readers are asked to contribute to this continuing dialogue.

Colin: "Rebecca, every year I notice academics going through the pain of submitting their publications for DEST credits. I find it amazing you get more credit for refereed journals than for practitioner journals. On a few occasions, people have complimented me for having an article in a practitioner journal, but no one has complimented me on the times I have had an article published in a refereed journal. The reality is, more people tend to read the practitioner articles, than the refereed ones. I think DEST should revisit this issue. After all, in the past, academics have been criticised for living in ivory towers. Well the DEST categories re refereed journals reminds me of this".

Rebecca: "I agree. I've had some articles in refereed journals reproduced in practitioner journals, and they reach a completely different audience and can sometimes have a lot more impact. This is not to knock the academic journals, because they give us a good forum to communicate our ideas in depth and with a particular emphasis. I understand that DEST wants to ensure that what is published is really "research" but what does that mean for tax lawyers? Sometimes, the results of "thinking" about how new areas of tax law interact with existing tax law, other areas of law, and commercial practice can be highly complex and the sort of thing that practitioners look to us to have a view on. They need to be more flexible. I did a huge amount of work trying to understand the impact of the 1999 changes to the R&D provisions in the 1936 ITAA, which is not just a replication of what the EM says - it looks at recent case law, what it decided, what impact that has on various provisions, how it interacts with the Commissioner's rulings, what relevance it has for the new provisions, how those provisions work in practice, a comparison of the GST, STS, and R&D group turnover provisions, etc etc - 55,000 words, in a major looseleaf service, but it doesn't count for DEST...."

Tom: "This is a really good idea to have some discussion on the matter. As you and Rebecca suggest it is not a question of knocking the refereed publications it is a question of giving more recognition to the practitioner publications. I find that a lot more people have discussed my practitioner articles rather than my refereed articles. The question of course goes back to setting a standard for practitioner articles to get recognition. If this can be done then an argument for giving them appropriate standing can progress. What standard measurements can be put in place? Do we list and stratify the practitioner journal based on our perception of excellence? Do we only look at feature articles only or all articles? Is a method of reviewing by an independent body appropriate? Should ATTA set the standards for tax related articles?"

6 2004 ATRF Research Fellowships

The Australian Tax Research Foundation is calling for applications for the award of 2004 ATRF Research Fellowships. The maximum grant is \$10,000 (including GST) and up to 2 can be awarded in any year. Details are included in the attached Brochure.

The ATRF is particularly interested in encouraging research into the following issues: international tax; presumptive taxation; alternatives to the superannuation surcharge; State tax reform options; estate and gift duties; and the interaction of the tax and welfare system. This list is by means exhaustive but indicates areas the Board of Governors would like to encourage research. Further information can be obtained from Neil Warren on ph 02 9385 9350 (email n.warren@unsw.edu.au).

7 Master of Applied Taxation

Atax has introduced a new program for Chartered Accountants who are regularly faced with tax issues in their professional work. The Master of Applied Taxation is designed for graduates of the ICAA's CA program and will be jointly offered by the ICAA and Atax. Applications are now open and the program will commence 28 July 2003. For more information visit <http://www.atax.unsw.edu.au/study/programs/mapptax.htm>

8 e-Journal of Tax Research

Work is underway on the first issue of the **e-Journal of Tax Research**. The e-Journal is a refereed, international journal that will publish original, scholarly work on all aspects of taxation. It aims to promote timely dissemination of research and public discussion of tax-related issues, from both theoretical and practical perspectives.

Editorial Board members include eminent academics from Australia and around the world: Professor Robin Boadway, Queen's University; Associate Professor Cynthia Coleman, University of Sydney; Professor Graeme Cooper, University of Sydney; Professor Robert Deutsch, Atax UNSW; Associate Professor Chris Evans, Atax UNSW; Professor Malcolm Gammie, Chambers of Lord Gribiner QC, London; Justice Graham Hill, Federal

Court of Australia; Professor Jeyapalan Kasipillai, Universiti Utara Malaysia; Professor Rick Krever, Deakin University; Professor John Prebble, Victoria University of Wellington; Professor Jeffrey Waincymmer, Monash University; Associate Professor Neil Warren, Atax UNSW; Professor Robin Woellner, University of Western Sydney.

Submission of original contributions on any topic of tax interest is welcomed, and should be sent as an email attachment to the Production Editor at ejtr@unsw.edu.au. The e-Journal will be jointly edited by Rodney Fisher (Atax UNSW) and Binh Tran-Nam (Atax UNSW) and will normally be published by Atax twice each year in June and December. The first issue will be available in July 2003 from the Atax website.

9 The Structure and Distributive Effects of the Australian Taxation System

The Senate has referred the following matter to the above Committee for inquiry and report by **June 2004**:

The structure and distributive effects of the Australian taxation system with reference to:

- a) the level, extent and distribution of the current tax burden on individuals and businesses;
- b) the impact of (a) on taxpayers' families;
- c) the use and efficacy of various tax and expenditure incentives to influence social and economic conduct, for instance participation in the workforce;
- d) the long term social and economic impact of the current distribution of taxation, government spending and employment including the intergenerational consequences of the tax structure;
- e) the respective roles of the Commonwealth and the States in relation to the collection and distribution of taxation revenue; and
- f) any other relevant issues which may arise in the course of the inquiry.

Written submissions are invited and should be sent to:

The Secretary
Economics References Committee
Department of the Senate
Suite SG.64
Parliament House
Canberra ACT 2600

The closing date for submissions is **28 July 2003**.

The Committee requests that where possible, submissions should also be provided by e-mail to economics.sen@aph.gov.au preferably as MS Word 97 or RTF format documents. Notes to assist in preparing submissions are available from the website http://www.aph.gov.au/senate_economics or the Secretariat (ph: 02 6277 3540, fax: 02 6277 5719).

Once the Committee accepts your submission, it becomes a confidential committee document and is protected by Parliamentary Privilege. You must not release your submission without the Committee's permission. If you do, it is not protected by Parliamentary Privilege. At some stage during the inquiry, the Committee normally makes submissions public. Please indicate if you want your submission to be kept confidential.

10 TIA discounts for tax teachers

ATTA members should be aware about the Tax Institute of Australia 50% discount for the *Tax Specialist* and Members Plus products. I was told by the TIA just to write in the discounted price instead of the full price. Just to make sure I attached a copy of the letter that we received at the ATTA conference noting the discount.

Brett Freudenberg

11 MyDA Registration for DA Customer Code

The following information was supplied by Vanessa Lowe, of DA Books.

DA are about to start an electronic notification service for new books - as they handle Kluwer and OECD, they are worth getting on the list. In order to be able to setup and review your subject profile, manage your own booklists and view your order history, you must register with them.

To access MyDA go to their website at: <http://www.dadirect.com/> Select the "Books" tab. Next you will see on the left hand side of the screen a book with the heading "MyDA (Books)", under that is a list of selections you can choose, it is always a good idea to sign-in first.

Ms Vanessa Lowe, Books Customer Service, DA Information Services Pty Ltd, 648 Whithorse Road, Mitcham Vic 3132 Australia PH: + 61 3 9210 7717 FAX: + 61 3 9210 7788 Email: vlowe@dadirect.com.au
You may email them at MyDA@DAdirect.com.au Alternatively, you may telephone 1800 808 009 (or from NZ: 0800 441 007) and ask for Vanessa Lowe or Robert Bonte.

12 International grants

The following may interest some readers.

Innovation Access (International Science and Technology)
<https://sciencegrants.dest.gov.au/IAP/ASP/HowToApply.asp#competitive>
Next deadline 18 July 2003

ARC Linkages International Awards
http://www.arc.gov.au/apply_grants/linkage_international.htm
No actual deadline

Australian Academy Travel Grants to Europe, Asia and USA
<http://www.science.org.au/internat/index.htm>
Next deadlines: between 31 July and 19 September 2003

Fulbright Fellowships
<http://www.fulbright.com.au/nav/01frame.htm>
Next deadline: 31 August 2003

Marie Curie Fellowships of the European Union
http://europa.eu.int/comm/research/fp6/mariecurie-actions/pdf/mcguide_en.pdf
Next deadline: February 2004.

13 Job advertisement Associate Professor in Taxation Law

Associate Professor in Taxation Law
Department of Commercial Law
Faculty of Business & Economics
VACANCY A267-03

Applications are invited for the position of Associate Professor in Taxation Law. The University of Auckland is New Zealand's largest university with more than 29,000 students on three campuses. The Department of

Commercial Law, www.commerciallaw.auckland.ac.nz, is one of seven departments within the Business School comprising of an active group of some 25 scholars working in the various aspects of commercial law. The Department has particular strength in the area of taxation law and offers the degree of Master of Taxation Studies. This is the only postgraduate qualification in tax law in New Zealand. In making this appointment the Department seeks to further strengthen its expertise in taxation law.

THE DEPARTMENT OFFERS UNDERGRADUATE COURSES FOR BUSINESS AND LAW STUDENTS IN A WIDE RANGE OF COMMERCIAL LAW SUBJECTS, INCLUDING COURSES IN TAXATION AND ADVANCED TAXATION. AT POSTGRADUATE LEVEL, IN ADDITION TO THE MASTER OF TAXATION STUDIES, THE DEPARTMENT OFFERS THE DEGREE OF MASTER OF COMMERCIAL LAW.

Auckland, with a population of one million, is New Zealand's largest city and commercial centre. It offers a cosmopolitan environment with a lively cultural scene and outstanding sporting and recreational opportunities. It is also the gateway for international air travel.

Enquiries of an academic nature should be addressed to Professor Ross Grantham, Head of Department of Commercial Law, telephone 64-9-373 7599 ext 88919, email: r.grantham@auckland.ac.nz. For further information and to apply on-line, please visit www.vacancies.auckland.ac.nz or alternatively call 64-9-373 7599 ext 83000.

Please quote the vacancy number. Applications close on 30 July 2003.

The University has an equal opportunities policy and welcomes applications from all qualified persons.

14 Tax, Accounting, Economics and Law Related Meetings

Local

Association of Financial Services Educators Annual Conference, Novotel Brighton-Le-Sands, Sydney, 17-18 July 2003. Conference theme is Standards and compliance. Topics may include: Behavioural Finance, Superannuation, Insurance, Estate Planning, Investments, Taxation, Social Security, Compliance and Regulation, Financial Services Education, Ethics, Family Business, Individual Wealth Management and Family Law. Contact Sharon Philp 02-94024282 or administration@afse.com.au

ATAX Seminars and workshops <http://www.atax.unsw.edu.au/pe/upcoming.htm> **ATAX Continuing Education Classes** in taxation are suitable for those wishing to update their skills without assessment tasks or exams. Classes are held evenings 6-8pm, AGSM, 1 O'Connell Street, Sydney. <http://www.atax.unsw.edu.au>

Australasian Law Teachers Association Conference 2003 Griffith Law School is host at the Queensland College of Art, on Brisbane's Southbank, from 6-9 July 2003. Confirmed plenary speakers include Professor Costas Douzinas, Professor Richard Collier, Professor Jane Kelsey, Professor Larissa Behrendt, Professor Erica McWilliam, Dr Aileen Moreton-Robinson, Professor Clifford Shearing, Professor Reg Graycar, and Damien Carrick, from ABC Radio National's Law Report. The theme of the conference is Changing Law. The convenor of the Revenue Law interest group is Rob Woellner (UWS) r.woellner@uws.edu.au

Sixteenth Annual Australasian Tax Teachers Association Conference 2004, Flinders University, tentative dates 29/1/04- 31/1/04 ; tentative accomodation venue Glenelg (this is the closest accomodation and its on the beach). Contact Paul Kenny, Senior Lecturer of Taxation Law, School of Commerce, Flinders University, GPO 2100 Adelaide 5001 Ph. 08-8201 2102
Mobile : 0413 833 818 Paul.Kenny@flinders.edu.au

Australia and New Zealand Education Law Association Limited (ANZELA) 12 th Annual Conference, 1-3 October 2003 Conference Theme: Balancing Rights in Education. Call for papers.

Papers are sought on the rights of teachers, parents, students, those with disabilities etc. For a comprehensive list of topics, contact Conference Convenor, David Ford david.ford@emilford.com.au, phone 02 9267 9800.

7th Australian Clinical Legal Education Conference, 9-11 July 2003, "Strengthening links between learning, service, research and practice." Hosted by Griffith Law School and held at the Rydges Oasis Resort, Caloundra. For information: j.giddings@griffith.edu.au - Professor Jeff Giddings.

6th International Conference on Tax Administration, Crowne Plaza, Coogee Beach, Sydney, 15 & 16 April 2004. This conference brings together academics, practitioners and officers of revenue authorities from around the world to discuss and compare contemporary issues in tax administration. If you are interested in attending and/or presenting a paper at the conference please contact Paul Serov p.serov@unsw.edu.au

57th Congress of the International Fiscal Association (IFA), Sydney Convention & Exhibition Centre, Darling Harbour, 31 August -5 September 2003. <http://www.ifa-sydney.com> or <http://www.ifa.nl> then click on Annual congresses. The President of the Sydney IFA 2003 Congress is Justice Graham Hill, and the organising committee includes Professors Bob Deutsch and Richard Vann.

Law via the Internet 2003 5th Conference on Computerisation of Law via the Internet, University of Technology, Sydney (UTS) & University of New South Wales (UNSW), Sydney, Australia, 26-28 November 2003 <http://www.austlii.edu.au/austlii/conference>

Ross Parsons Lecture in Taxation, Corporate & Commercial Law and Dinner, Banco Court, Supreme Court of New South Wales, Queens Square, Sydney. Thursday, 28 August 2003. Lecture by David Rosenblum, of the US, commences at 5:30pm. Dinner afterwards in The Rectory, The University of Sydney. Ticket cost for dinner to be announced. Lecture free. RSVP and enquiries for both to Louise Pierce on 02-9351 0327, email louisep@law.usyd.edu.au, or fax:02-9351 0200

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. Enquiries kristenrussell@taxinstitute.com.au 11th National Tax Intensive Retreat Focus on Corporate Reorganisation Issues, Sheraton Noosa Resort, 21-23 August 2003. Full brochure available in June. For further information, contact Vanessa Cripps by telephone on (02) 8223 0032, or: vanessacripps@taxinstitute.com.au

University of Sydney Faculty of Law Continuing Legal Education Taxation Units 2003. A number of units are still available in Semester 2, 2003.

These are: Evening mode - (normally thirteen weeks attendance)

Australian International Taxation - Thursday evenings, commences 31/7/03

Comparative Value Added Tax - Wednesday evenings, commences 30/7/03

Customs Law - Monday evenings, commences 28/7/03

Goods and Services Tax Principles - Tuesday evenings, commences 29/7/03

Taxation of Financial Institutions & Financial Transactions - Monday

evenings, commences 28/7/03

Taxation of Remuneration - Wednesday evenings, commences 30/7/03

Intensive mode

Taxation of Business and Investment Income - July 16-18 & 21,22

New Income Tax System - July 30, 31 & Aug 1, 4, 5

US International Taxation - Aug 18-22 & 25-27

Taxation of CFCs, FIFs & Transferor Trusts - September 8-12

Corporate Taxation - September 24-26 and 29, 30

Tax Treaties - October 15-17 & 20, 21

To obtain a full copy of the brochure relating to Single Unit Enrolments in Taxation download the following document from the Faculty's website: http://www.law.usyd.edu.au/cle/2003/CLEPGB_2003_TAX.pdf

If you have any queries concerning this matter or are unable to download the brochure, please contact Ms Val Carey, Continuing Legal Education, Faculty of Law

4th World Tax Conference, Sheraton on the Park, Sydney, 25 (Welcome Reception), 26 & 27 February 2004. Organised by the Taxation Institute of Australia in association with tax associations from Ireland, UK, Canada, Czech Republic, Malaysia, and Spain. All enquiries to Vanessa Cripps on (02) 8223 0032 25 vanessacripps@taxinstitute.com.au The full brochure will be available in mid July.

Overseas

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

Association of American Law Schools (AALS) Conference on Educating Lawyers for Transnational Challenges, 26-29 May 2004, Hawaii. For information: Gehan Girguis, AALS Executive Assistant at ggirguis@aals.org

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

European Association of Tax Law Professors Meetings and conferences
<http://www.eatlp.org/MeetingConference.htm> Paris 3-5 June 2004; Naples 2-4 June 2005; Budapest 2006; Helsinki 2007

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

56th International Atlantic Economic Society (IAES) conference Québec City, Canada, October 16-19, 2003. You can visit IAES's web site (www.iaes.org) for more information. Prof. dr. M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl Other IAES conferences to be held, will be Lisbon, Portugal 10-14 March 2004; Chicago, Illinois 7-10 October 2004

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>

Tax Law Principles in Europe. Bologna, Italy, 26-27 September 2003, University of Bologna Faculty of Law - Sala delle Armi "Tito Carnacini" - Via Zamboni, 22. Conference registration is free. Email: marcogreggi@libero.it and <http://berliri.giuri.unibo.it> Tel: +39-051 2099656 / 051 209 96 55; Fax: +39-051 2099646. The organisers will provide a simultaneous translation in English of all of the lectures by the guest Professors on every day of the Conference to all the participants and will distribute the papers presented free of any costs.

Tax Research Network Conference, Oxford; 17th-18th September 2003 Worcester College, Oxford. Andrew Dilnot, formerly Director of the IFS and now Principal of St Hugh's College Oxford will deliver an after dinner speech at the conference dinner. For further information, contact Dr Lynne Oats, Warwick Business School TRN Steering Group, Lynne.Oats@wbs.ac.uk web address: <http://www.trn.org.uk> The general theme of the conference will be 'Reforming Taxation' which covers both the substance and process of reform and technical as well as policy issues but there will also be opportunities to deliver papers on other topics and on tax teaching.

Other useful law related conference websites include the **UNSW Faculty of Law Conference Calendar 2003** <http://www.law.unsw.edu.au/events/confcalendar2003.html> **New South Wales Bar Association** 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> **LexisNexis New Zealand Professional Development Calendar**

<http://www.lexisnexis.com.au/nz/conferences/seminars/default2003.asp> See also the *inTax* Seminars Directory, published in *inTax Magazine*.

15 Recent publications

Bold indicates ATTA members

LOCAL

Asprey, Michele *Plain language for lawyers*, 3rd ed, Leichhardt, NSW, Federation Press, 2003 (due out July)

AUSTRALIA. BOARD OF TAXATION. *INTERNATIONAL TAXATION: A REPORT TO THE TREASURER*, 2 VOLUMES, 2003. RELEASED ON THE NIGHT OF THE FEDERAL BUDGET, 13 MAY 2003, THOUGH DATED 28 FEBRUARY 2003. THE *WEEKLY TAX BULLETIN* OF 13 MAY 2003 NOTED THERE IS A VOLUME 3, BUT IS CONFIDENTIAL. ALSO AVAILABLE FROM

HTTP://WWW.TAXBOARD.GOV.AU/CONTENT/RITA_REPORT/INDEX.ASP

(2003) 3 (4) *Australian GST Journal*

- **Millar, Rebecca** "The vouchers problem – part 1"
- Geale, Jeremy "The GST treatment of rights – an Australian perspective"
- GST 2003 – the honeymoon is over!"

(2003) 18 (1) *Australian Tax Forum*

- **Walpole, Michael** "A conflict of duty - a federal approach to the tax treatment of goodwill and other intangibles"
- Dwyer, Terry "The taxable capacity of Australian land and resources"
- Ting, Antony "Taxation of trust income: a comparison between Australia and the United Kingdom"
- **Millar, Rebecca** "The vouchers problem: an insoluble conflict or an illustration of the nature of consideration in the 'complex parallel universe' of GST"
- **Fisher, Rodney & McManus, Jacqui** "Book review: *The international taxation system*"

(2003) 18 (2) *Australian Tax Forum*

- **Hill, Peter** "Binding GST rulings – a proposed framework"
- Murphy, Kristina "An examination of taxpayers' attitudes towards the Australian tax system: findings from a survey of tax scheme investors"
- **Tan, Lin Mei & Veal, John** "Debt collection by tax authorities: tax practitioners' reactions to procedures"
- **De Zilva, Aldrin** "The alignment of tax and financial accounting rules: is it feasible?"

Bean, Gerry & Diakoumis, Nick "GST & the revised going concern exemption" (2003) 55 (2) *Keeping Good Companies* 110-12

Carmody, Michael "Future directions in tax administration (a relationship of mutual dependency)" address to the *Public Accountants' Convention*, 22 May 2003, Ballarat, Vic

<http://www.ato.gov.au/content.asp?doc=/content/Corporate/sp200302.htm>

Carmody, Michael "Large business and tax compliance," Australian Financial Review leaders' luncheon, 10 June 2003 summary of in (2003) Issue 22 *CCH Tax Week* 383-85 and at

<http://www.ato.gov.au/content.asp?doc=/content/Corporate/mr2003054.htm> Further elaboration was made in

Inside Business, 15 June 2003, interview transcript which is available via the ABC Online website at:

<http://www.abc.net.au/insidebusiness/content/2003/s880072.htm>

CARMODY, MICHAEL "TENSIONS IN TAX ADMINISTRATION," *ICAA NAB GALA LUNCHEON ADDRESS*, 14 MARCH 2003, MELBOURNE

[HTTP://WWW.ATO.GOV.AU/CONTENT.ASP?DOC=/CONTENT/CORPORATE/SP200301.HTM](http://www.ato.gov.au/content.asp?doc=/content/corporate/sp200301.htm)

D'Ascenzo, Michael, "An evolving and adapting ATO," *Taxation Institute of Australia 32nd Annual State Convention* - Queensland, 16 May 2003 <http://www.ato.gov.au/content.asp?doc=/content/corporate/32566.htm>

KEMP, THE HON DR DAVID, MP, FEDERAL MINISTER FOR THE ENVIRONMENT AND HERITAGE, "THE ENVIRONMENT - A TAXING ISSUE?" PAPER PRESENTED TO THE *FOURTH INTERNATIONAL ENVIRONMENTAL TAXATION CONFERENCE*, 6 JUNE 2003

[HTTP://WWW.EA.GOV.AU/MINISTER/ENV/2003/SP06JUN03.HTML](http://www.ea.gov.au/minister/env/2003/sp06jun03.html)

Kobetsky, Michael; Dirkis, Michael and O'Connell, Ann *Income tax: text, materials and essential cases*, 4th ed, Leichhardt, NSW, Federation Press, 2003 (due out July)

MCHUGH, MICHAEL "TENSIONS BETWEEN THE EXECUTIVE AND THE JUDICIARY" (2003) 6 *THE JUDICIAL REVIEW* 111-30

MCLAY, DAVID "TAX DECISIONS ON CHARITIES" [2003] *NEW ZEALAND LAW JOURNAL* 62-64

(2003) 9 (1) *NEW ZEALAND JOURNAL OF TAXATION LAW AND POLICY*

- **Sawyer, Adrian Sawyer** and Edward, Charmaine "Editorial"
- **SAWYER, ADRIAN** "REWRITING THE NZ INCOME TAX ACT 1994 – THE INCOME TAX 'ACT' 2002"
- **Ohms, Christopher** "The concept of an arrangement in anti-avoidance rules: the mental element"
- Singleton, Paul "Should New Zealanders' be burdened with an even more comprehensive capital gains tax?"
- Birch, Angela; Peters, Tina & **Sawyer, Adrian** "New Zealanders' attitudes towards tax evasion: a demographic analysis"
- Hasseldine, John & Hansford "Tax auditing under self-assessment: survey evidence from the United Kingdom"

(2003) 9 (2) *New Zealand Journal of Taxation Law and Policy*

- **Sawyer, Adrian** and Edward, Charmaine "Editorial"
- **Ohms, Christopher** "The concept of an arrangement in anti-avoidance rules: analysis and reform"
- **Pinto, Dale** "A proposal to create a world tax organisation"
- **Prebble, John** "The minor beneficiary regime: Part Two".
- **Dunbar, David** "A critical evaluation of the New Zealand and Australian Governments' solution to triangular taxation relief: Part Two"

Steyn, The Rt Hon Lord "[The intractable problem of the interpretation of legal texts](http://www.austlii.org/au/journals/SyDLRev/2003/1.html)" (2003) 25 *Sydney Law Review* 5 <http://www.austlii.org/au/journals/SyDLRev/2003/1.html>

(2003) 6 (5) *Tax Specialist*

- Baring, Leigh "Taxation of trusts: dealing with the divergence problem"
- Hertzman, Len "Taking advantage of demerger relief"
- Leyden, Greg & Kalloudis, Vicky "Taxation of certain foreign hybrids as partnerships"
- Hirschhorn, Jeremy "Beyond tax reform: practical issues in consolidating a financial services group"
- Marley, Jamie "Capital protection: an evolving landscape"

(2003) 37 (11) *Taxation in Australia*

- Greenwoods and Freehills "When profits are derived – the sunny take"
- Greenwoods and Freehills "The textured issue of beneficial ownership"
- Conwell, Ray & Kendall, Keith "Exiting a consolidated group – special topics"
- McCleary, Alice "Celebrating 60 years of shared tax knowledge 1943-2003"
- Beharis, Noel "Personal services income – the gathering storm"
- Batalla, Luis & Swamy, Swetha "GST on exports – fists goods, now rights, services later!"
- Sudano, John & Butler, Daniel "Superannuation and residency"

Tilbury, Michael "Why law reviews?" (2003) 25 *Sydney Law Review* 31

<http://www.austlii.org/au/journals/SydLRev/2003/2.html>

Vann, Richard "Taxation of expatriate employees in Australia," in: Crock, Mary & Lyon, Kerry (ed) *Nation skilling: migration, labour and the law in Australia, Canada, New Zealand and the United States*, Leichhardt, Desert Pea Press, 2002, Ch 8, pp 128-37

(2003) ISSUE 23 *WEEKLY TAX BULLETIN*

- RUMBLE, TONY "TAX CHANGES TO PROTECTED EQUITY LOANS – BE CAREFUL"
- HILL, PETER "FOREIGN RESIDENT WITHHOLDING REGIME – THE GOVERNMENT'S SILENCE IS DEAFENING"

Overseas (some/many of these items mention Australia and/or New Zealand)

(2003) 9 (2) *ASIA-PACIFIC TAX BULLETIN*

- HAMAEKERS, HUBERT "TAXATION TRENDS IN EUROPE"
- WESTCOTT, CLAY GOODLOE "MEASURING GOVERNANCE IN THE ASIA-PACIFIC REGION AND ITS RELEVANCE FOR TAX ADMINISTRATORS"
- LAO-ARAYA, KANOKPAN "HOW CAN CAMBODIA, LAOS, MYANMAR AND VIETNAM COPE WITH REVENUE LOST DUE TO AFTA TARIFF REDUCTIONS?"
- ASAKAWA, MASATSUGU "JAPAN: INTERNATIONAL TAX POLICY"

Barker, William B "Optimal international taxation and tax competition: overcoming the contradictions" (2002) 22 *Northwestern Journal of International Law & Business* 161-217

Black, Vaughan "Old and in the way? The revenue rule and big tobacco" (2003) 38 *Canadian Business Law Journal* 1-35

Brinker, Thomas M & Sherman, W Richard "Comparing US and UK CFC rules" (2003) 14 (5) *Journal of International Taxation* 18-23; 46; 48

(2003) 57 (5) *Bulletin for International Fiscal Documentation*

- Avery Jones, John F "Conflicts of qualification: comment on Prof Vogel's and Alexander Rust's articles"
- Arnold, Brian J; Sasseville, Jacques & Zolt, Eric M "Summary of the proceedings of an invitational seminar on the taxation of business profits under tax treaties"
- Pijl, Hans "The fictitious permanent establishment offshore in Dutch domestic and treaty law"
- Hattingh, P Johann "Article 1 of the OECD Model: historical background and the issues surrounding it"

- VanderWolk, Jefferson "Tax avoidance and the courts: recent case law in the United Kingdom"

Cleary, Gaibrielle "Australia's new venture capital tax concessions benefit foreign investors" (2003) 29 (10) *Tax Notes International* 923-925

(2003) 57 (6) *Bulletin for International Fiscal Documentation*

- Avery Jones, John F **Vann, Richard** ... "Treaty conflicts in categorizing income as business profits caused by differences in approach between common law and civil law"

- Boldman, Nathan "E-commerce taxation in Canada: the long shadow of the decision in *Saint John Shipbuilding*"

- Gazzo, Massimiliano "Permanent establishment through related corporations: new case law in Italy and its impact on multinational flows"

- Uche, Chibuike & Ugwoke, Onuora "The law and practice of value added tax in Nigeria"

- Hong, Lee Fook "Singapore's budget for 2003: to encourage entrepreneurship and develop the service sector"

Fernandez, Prafula & Pope, Jeff "Study calls for revocation of Australia's superannuation surcharge tax" (2003) 30 (3) *Tax Notes International* 202-205

Gilson; Ronald J & Shizer, David M "Understanding venture capital structure: a tax explanation for convertible preferred stock" (2003) 116 *Harvard Law Review* 874-916

GRAETZ, MICHAEL J "2001 ERWIN N GRISWOLD LECTURE BEFORE THE AMERICAN COLLEGE OF TAX COUNSEL" (2002) 56 *TAX LAWYER* 173-96

HAMILL, SUSAN PACE "AN ARGUMENT FOR TAX REFORM BASED ON JUDEO-CHRISTIAN ETHICS" (2002) 54 *ALABAMA LAW REVIEW* 1-112

HOLZINGER, AMY J "ECO-TAXES IN THE EUROPEAN UNION: THE NEED FOR A UNIFORM STRUCTURE" (2003) 21 *WISCONSIN INTERNATIONAL LAW JOURNAL* 185-222

(2003) 14 (2) *International VAT Monitor*

- ALAIN PHILIPPART, ALAIN "CUMULATIVE MULTI-STAGE TAXES UNDER COMMUNITY LAW"

- Balint Liscza, Balint "Interstate trade under the US sales tax"

- SALAS, MARCELLA SERRANO "FOCUS ON MEXICO"

- Evans, Ronald "Focus on Venezuela's VAT withholding regime"

- Annacondia, Fabiola and van der Corput, Walter "Overview of general turnover of taxes and tax rates"

Jasmon, Abadan & Shaikh, Junaid M "Tax strategies to discourage thin capitalization" (2003) 14 (4) *Journal of International Taxation* 36-44; 60

KAHN, DOUGLAS A & KAHN, JEFFREY H "GIFTS, GAFTS, AND GEFTS" – THE INCOME TAX DEFINITION AND TREATMENT OF PRIVATE AND CHARITABLE "GIFTS" AND A PRINCIPLED POLICY JUSTIFICATION FOR THE EXCLUSION OF GIFTS FROM INCOME" (2003) 78 *NOTRE DAME LAW REVIEW* 441-526

KNOLL, MICHAEL S & GRIFFITH, THOMAS D "TAXING SUNNY DAYS: ADJUSTING TAXES FOR REGIONAL LIVING COSTS AND AMENITIES" (2003) 116 *HARVARD LAW REVIEW* 987-1025

Kornhauser, Marjorie E "Legitimacy and the right of revolution: the role of tax protests and anti-tax rhetoric in America" (2002) 50 *Buffalo Law Review* 819-930

Lejeune, Ine; Korf, Ralph & Grunauer, Alexandra "New EU e-commerce directives: a move towards "e-Europe"?" (2003) 14 (4) *Journal of International Taxation* 12- 23

Lowy, Peter A & Vasquez, Juan F "When is the work of a tax professional done in anticipation of litigation and thus 'work product'?" (2003) 98 *Journal of Taxation* 155-61

McManus, Jacqui "Cooperative compliance: getting into bed with the Australian Taxation Office" (2003) 30 (5) *Tax Notes International* 451-452

MARTIN, FIONA "USING A MODIFIED PROBLEM BASED LEARNING APPROACH TO MOTIVATE AND ENHANCE STUDENT LEARNING OF TAXATION LAW" (2003) 37 *LAW TEACHER* 55-75

Murai, Tadashi & **Dabner, Justin** "A comparison of the Australian and Japanese corporations tax reorganisation rules" (2003) No 24 *Kansai University Review of Law and Politics* 15-26

Murai, Tadashi "Tax law and private law" " (2003) No 24 *Kansai University Review of Law and Politics* 1-13

(2003) 56 (1 PT 1) *NATIONAL TAX JOURNAL*

- HARDEN, J WILLIAM & HOYT, WILLIAM H "DO STATES CHOOSE THEIR MIX OF TAXES TO MINIMIZE EMPLOYMENT LOSSES?"

- LEE, RONALD & YAMAGATA, HISASHI "SUSTAINABLE SOCIAL SECURITY: WHAT WOULD IT COST?"

- STINE, WILLIAM F "THE EFFECT OF PERSONAL PROPERTY TAX REPEAL ON PENNSYLVANIA'S REAL ESTATE TAX GROWTH AND STABILITY"

- KUBIK, JEFFREY D "FISCAL FEDERALISM AND WELFARE POLICY: THE ROLE OF STATES IN THE GROWTH OF CHILD SSI"

- ANDERSON, JOHN E; ROY, ATRAYEE GHOSH & SHOEMAKER, PAUL A "CONFIDENCE INTERVALS FOR THE SUITS INDEX"

FORUM ON RECENT APPLIED RESEARCH ON ENVIRONMENTAL FEDERALISM

- LEVINSON, ARIK "ENVIRONMENTAL REGULATORY COMPETITION: A STATUS REPORT AND SOME NEW EVIDENCE"

- SIGMAN, HILARY "LETTING STATES DO THE DIRTY WORK: STATE RESPONSIBILITY FOR FEDERAL ENVIRONMENTAL REGULATION"

- DINAN, TERRY & TAWIL, NATALIE "SOLVING ENVIRONMENTAL PROBLEMS WITH REGIONAL DECISION-MAKING: A CASE STUDY OF GROUND-LEVEL OZONE"

(2003) 56 (1 PT 2) *NATIONAL TAX JOURNAL*

SPECIAL ISSUE: INTERDISCIPLINARY RESEARCH IN TAXATION

- SLEMROD, JOEL "TAX FROM ANY ANGLE: REFLECTIONS ON MULTI-DISCIPLINARY TAX RESEARCH"
- GOOLSBEE, AUSTAN "INVESTMENT SUBSIDIES AND WAGES IN CAPITAL GOODS INDUSTRIES: TO THE WORKERS GO THE SPOILS?"
- GENTRY, WILLIAM M & SCHIZER, DAVID M "FRICTIONS AND TAX-MOTIVATED HEDGING: AN EMPIRICAL EXPLORATION OF PUBLICLY-TRADED EXCHANGEABLE SECURITIES"
- ALWORTH, JULIAN; ARACHI, GIAMPAOLO & HAMAUI, RONI "WHAT'S COME TO PERFECTION PERISHES": ADJUSTING CAPITAL GAINS TAXATION IN ITALY"
- GRUBERT, HARRY "INTANGIBLE INCOME, INTERCOMPANY TRANSACTIONS, INCOME SHIFTING, AND THE CHOICE OF LOCATION"
- YETMAN, MICHELLE H & YETMAN, ROBERT J "THE EFFECT OF NONPROFITS' TAXABLE ACTIVITIES ON THE SUPPLY OF PRIVATE DONATIONS"
- ERICKSON, MERLE; GOOLSBEE, AUSTAN & MAYDEW, EDWARD "HOW PREVALENT IS TAX ARBITRAGE? EVIDENCE FROM THE MARKET FOR MUNICIPAL BONDS"
- PLANCICH, STEPHANIE "MUTUAL FUND CAPITAL GAIN DISTRIBUTIONS AND THE *TAX REFORM ACT OF 1997*"

PARKER, STEPHEN "LEGAL EDUCATION IN AUSTRALIA: THE PERFECT STORM?" (2002) 43 *SOUTH TEXAS LAW REVIEW* 535-42

Sawyer, Adrian "An Electronic Transactions Act for New Zealand – at last!" (2003) 18 *Journal of International Banking Law and Regulation* 151-59

SAWYER, ADRIAN "NEW ZEALAND FINANCE MINISTER DECLARES ECONOMY, TAX CLIMATE HEALTHY" (2003) 29 *TAX NOTES INTERNATIONAL* 1091-94

Spencer, David E "EU agrees at last on taxation of savings" (2003) 14 (5) *Journal of International Taxation* 4-17; 44

STEINZOR, RENA & HORNSTEIN, ALAN "UNPLANNED OBSOLESCENCE OF AMERICAN LEGAL EDUCATION" (2002) 75 *TEMPLE LAW REVIEW* 447-492

Stewart, Miranda "Global trajectories of tax reform: the discourse of tax reform in developing and transition countries" (2003) 44 *Harvard International Law Journal* 139-90

van der Bruggen, Edwin "Unless the Vienna Convention otherwise requires: notes on the relationship between Article 3(2) of the OECD Model Tax Convention and Articles 31 and 32 of the Vienna Convention on the Law of Treaties" (2003) 43 *European Taxation* 142-56

16 Media mentions of ATTA members

Over the past couple of months, some ATTA members have been quoted and or cited in the mass media. Robert Allerdice (Taxation Institute of Australia), Michael Dirkis (Taxation Institute of Australia) and Michael Walpole (Atax, UNSW) were quoted in Buffini, F & Fabro, A "Taxing task for law reformers," *Australian Financial Review*, 6 June 2003, p 19. Chris Evans (Atax, UNSW) was quoted in the Editorial: "Costello must tackle reform," *Australian Financial Review*, 5 June 2003, p 62. John Glover (Monash University) and Binh Tran-Nam's study on their ARC grant on the costs and other effects of tax reform on small business was cited in Costa, G "All aboard for tax overhaul," *The Age Business*, 11 June 2003, p11 and Costa, G "Applause for attempts to simplify taxes," *The West Australian*, 11 June 2003.

17 Quotable quote

"If Treasurer Peter Costello is looking for a challenge to put his leadership claims beyond doubt, he need look no further than the 10,000 pages of tax legislation. The various tax acts are an affront to the rights of business and society, virtually impossible for many people to comply with because of their complexity, and an invitation to civil disobedience. They have tripled in size since the Howard government took office pledging to cut red tape and simplify the tax system". Editorial: "Costello must tackle reform," *Australian Financial Review* 5 June 2003, p 62

ATTA News July 2003

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

Editor: Colin Fong, Atax, Faculty of Law, The University of New South Wales c.fong@unsw.edu.au
ATTA website <http://www.orange.usyd.edu.au/atta>

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1 Presidential column

Marking and grading of results for semester 1, has come and gone and I am sure that for you it is a task that you are not sad at its passing. It is generally a long process and undertaken within a very tight time frame which puts extra pressure on all concerned. However, reviewing our students' performance affords us an opportunity to reflect on the effectiveness of our teaching for the semester and of course the understanding of the technical tax issues that we have passed on to another group of future professionals.

The interest we have in what we teach and the enjoyment of seeing others gain benefit from our knowledge and experience is very rewarding. Like you, I like to try something new with my students each year to see if it has the potential to enhance learning outcomes. The University of Southern Queensland as you may be aware has a very large external/distance cohort of students both in Australia and overseas. This year, to assist our external students understand one of our undergraduate tax courses more fully I pre-recorded 13, one and a half hour lectures for this course and we loaded them and the lecture notes onto a CD ROM and included this with other course materials sent to students. Our externals were delighted with the convenience and flexibility that this gave them and the overall results from this group of students was quite good this semester. Perhaps there were other factors contributing to this improved performance but I think that based on student feedback the CD was a hit.

I am sure that you have a teaching technique that you find effective. Perhaps you have developed some effective teaching or assessment strategies that you would like to share with us. One area that I feel we need more research and development of methodologies relates to electronic submission and assessment of assignments, research papers and other assessment items. Could it be that you have done some work in these areas. If you have, maybe you would consider submitting a paper to our Conference at Flinders University in Jan/Feb 2004.

In a recent newsletter I requested suggestions for effectively utilizing some of the money in our bank account but alas we received only one proposal, from Colin Fong. We will follow up Colin's suggestion to see if it is feasible. If you have another suggestion please let me know. (delany@usq.edu.au).

As you know, we are entering a period of intense rivalry between the two great rugby nations at either side of the Tasman (the Bledisloe Cup) and the World Cup later in the year. I am sure that both competitions will be as exciting as they have been in the past and I for one am eagerly looking forward to cheering on the Wallabies/Irish??

Good luck with your teaching for the second part of the year and if there is an issue that you would like to bring to my attention please drop me a line.

Tom Delany

2 ATTA Conference update

Richard (Dick) Warburton, Chair of the Board of Taxation, and chair of various public companies has kindly agreed to be the after dinner speaker at our next ATTA Conference, in Adelaide, January 2004.

Justice Graham Hill has also agreed to speak. Other plenary speakers to be confirmed.

3 Appointments, departures and honours

Congratulations to Gordon Cooper who was awarded an AM in the Queens Birthday Honours on 9 June 2003, "For service to the tax profession and to the community as an adviser on national taxation and legislative reform, and through education and professional organisations."

Professor Judith Freedman, KPMG Professor of Taxation Law at Oxford University and Dr Stewart Karlinsky, Professor of Taxation and Graduate Tax Director at San Jose State University have been appointed Atax Fellows for 2003. While in Australia, Professor Freedman will be undertaking research related to Australia's attempts to reform corporate tax law, and the application to the UK. Dr Karlinsky's principal area of research at Atax will be related to the perceptions of small business tax law complexity. Professor Freedman and Dr Karlinsky will also be presenting Atax lunchtime seminars and details can be found in this edition of *ATTA News* under 13. Tax, Accounting, Economics and Law Related Meetings.

Michelle Herring joined Melbourne University this year as a post-graduate tax lecturer. Previously, she was a senior associate at Clayton Utz where she worked for six years.

4 Dr David Smith

Dr. David Smith has recently retired from his position at Deakin University. Six weeks after this year's ATTA conference he was diagnosed with Multiple Sclerosis. Despite this set back he still managed to finish the lecturers' manual for the Cooper, Krever & Vann casebook that he was working on and to update his ATTA paper to give a revised version at the Australian Law Teachers Association conference.

David's academic success is a testament to hard work, dedication and perseverance. He is dyslectic and while he had the assistance of a reader for his high school certificate, he achieved his tertiary degrees without any special consideration. His academic career started at the Department of Accounting at the University Sydney where he taught introductory law and (mostly) taxation law. A notable ATTA colleague who joined David in 1979 was Cynthia Coleman. Working at Sydney, David became friends with Peter Wolnizer (former Dean of Business and Law at Deakin and now Dean of the Faculty of Economics and Business at Sydney) and Professor Ray Chambers, said by many to be one of the most significant accounting academics and theoreticians Australia has produced. Ray and Peter later became David's supervisors for his Ph.D. dissertation at Deakin University.

From the University of Sydney, David went to Griffith University in Brisbane, finishing his Masters dissertation (on taxation and accounting for trading stock) as an external student. In 1988, following complication arising from nodules on his larynx (and some say really to get away from the 17 committees he was a member of), David took leave to undertake a Ph.D. at Deakin University. Just over a year later he accepted a position teaching taxation law at Deakin University. During his time at Deakin, David served on the University Council (1989-1990) and Academic Board and was honorary treasurer of the Council of Australian Postgraduate Associations (1991, 1992, 1993). He also completed his doctorate (his thesis was on Accounting History and Theory with respect to Valuation of Stock in Trade in the United Kingdom).

David has given papers in diverse areas, including a paper at the 1993 Critical Perspectives in Accounting Conference (New York), two World Congresses of Accounting Historians (1996 and 2002), and presentations at ATTA and ALTA conferences as well as many AAANZ conferences (in financial accounting/company law, accounting history and taxation law). He's acted as referees for Australian law and taxation journals and has also acted as a referee for international accounting journals (*Accounting History, Auditing, Accounting and Accountability Journal*).

Since early 2000 David has been living on a 200 acre farm 28 kms west of Geelong – one of the best moves he has ever made, he claims. He intends to continue pursuing his research interests and no doubt will continue to

be a starting reference point for many academics, particularly those working on trading stock and tax issues. David can be contacted at dr.david.smith@bigpond.com.

Rick Krever

5 The Kyscope Version 2 - A Business Income Taxation Tool/Resource

Since leaving the Australian Treasury in 2000, I have developed an integrated business income tax model that you may find of interest. Details are available on www.kyscope.com.au.

'The Kyscope' is built on a linked set of Microsoft Excel spreadsheets with an easy-to-use front end. It produces hard numbers for the 'pure' income taxation of business investments and compares outcomes against alternative ways of taxing the investments.

The Kyscope may be of use in teaching both graduate and post-graduate income taxation topics, such as: assets/liabilities (including financial instruments); entities (eg under classical, integration and imputation tax systems); and international taxation. At higher levels, it could assist by bringing together the taxation of assets, entities and entity owners and developing conceptual thinking in relation to business income taxation. Some of the material on the website might be useful resource material (particularly the 'test drive' Kyscope Examples and the PowerPoint Slide Show).

Wayne Mayo

Kyscope Developer phone: 02 6288 6338 fax : 02 6288 0781

6 2004 ATRF Research Fellowships

The Australian Tax Research Foundation is calling for applications for the award of 2004 ATRF Research Fellowships. The maximum grant is \$10,000 (including GST) and up to 2 can be awarded in any year. Details were included in the last ATTA News attached Brochure.

The ATRF is particularly interested in encouraging research into the following issues: international tax; presumptive taxation; alternatives to the superannuation surcharge; State tax reform options; estate and gift duties; and the interaction of the tax and welfare system. This list is by means exhaustive but indicates areas the Board of Governors would like to encourage research. Further information can be obtained from Neil Warren on ph 02 9385 9350 (email n.warren@unsw.edu.au).

7 CPA Australia Research grants

CPA Australia has the following research grants available. The **CPA Australia Research Grant Scheme** provides funding for academic accounting researchers who have not yet developed a research profile sufficient to attract funding from other sources. The CPA Australia Research Grant Scheme fosters the professional development of inexperienced researchers and contributes to CPA Australia's intellectual capital, a valuable resource facilitating development and innovation in the business sector. The **Frank Burke Scholarship** is offered for research into the area of taxation and or/superannuation. It is requested that experienced researchers apply of the Frank Burke Scholarship. **Small Business Research Grant** provides funding for researchers based in Australian universities for research into small business issues. Research will be assessed according to their relevance to CPA Australia members who are in business or who provide business advice.

An application should be submitted by the closing date of August 31, 2003 and should be directed to Ann Johns FCPA, Director, Education and Membership, CPA Australia, Level 28, 385 Bourke St, Melbourne VIC Australia

3000 or GPO Box 2820AA Melbourne VIC Australia 3001. Brochures are available on the CPA Australia website <http://www.cpaaustralia.com.au> Any questions or queries regarding the above research grants contact Julie Peters at CPA Australia on (03) 9606 9811 or julie.peters@cpaaustralia.com.au

8 Macquarie University's Division of Law hosts successful Environmental Tax Conference

Macquarie University's Department of Business Law and the Centre for Environmental Law hosted the Fourth Annual Global Conference on Environmental Taxation Issues at the Sydney Harbour Marriott Hotel from 5-7 June 2003.

The conference examined the challenges of using fiscal and market-based instruments in addressing environmental rehabilitation issues from an inter-disciplinary perspective. Topics of papers that were presented at the conference can be viewed on the Conference Program link page to the website at:

<http://www.law.mq.edu.au/eti/program.htm>. Papers presented at the conference will be published early next year in "Critical Issues in Environmental Taxation Volume II: International and Comparative Perspectives" Details about this publication can be found on the conference's homepage.

With over 160 delegates from 21 countries attending, the conference presented excellent networking opportunities for the participants. Keynote speakers included the Hon. Dr David Kemp MP, Minister for the Environment and Heritage; Dr Jean-Philippe Barde, Head, OECD Environment Directorate; Mr Michael D'Ascenzo, Second Commissioner of Tax, Australian Taxation Office; Mr Simon Smith, Executive Director, NSW Environment Protection Authority; Dr Clive Hamilton, Executive Director, the Australia Institute, and a host of other distinguished speakers from Australia and overseas.

To obtain further information about the conference please visit the conference's website <http://www.law.mq.edu.au/eti/index.htm>, or contact Mr Hope Ashiabor, Senior Lecturer, Department of Business Law, Maquarie University at hope.ashiabor@mq.edu.au.

9 Asprey Report now electronic

The often quoted Asprey Report, more fully Commonwealth Taxation Review Committee, Full Report, 31 January 1975 has been out of print for many years and most of the copies are disintegrating with age. It is now available electronically from <http://setis.library.usyd.edu.au/oztexts/parsons.html> as part of the classic tax texts series in the Scholarly Electronic Text and Image Service of the University of Sydney (SETIS which also features many other texts of legal interest such as the Constitution Conventions debates of the 1890s). The Asprey Report was the origin of the tax reform agenda that has been implemented by Labor and Liberal/National Governments over the last twenty years. It included, for example, detailed recommendations for a capital gains tax, an imputation system and a GST (VAT). Ross Parsons text, *Income Taxation in Australia* is also available on this site and further texts will be added over time.

Richard Vann (University of Sydney Faculty of Law), Margaret McAleese (University of Sydney Law Library) and Dr Creagh Cole (University of Sydney Library SETIS) collaborated in getting this resource available. It has been supported by an Australian Research Council grant.

Richard Vann

10 *New Zealand Journal of Taxation Law & Policy*: Special Issue: December 2003

We would like to remind our readers of a planned special feature for the December 2003 issue of the Journal. Our theme will be on matters affecting tax compliance, broadly interpreted. Tax compliance (or more aptly tax non-compliance) is an issue that affects everyone, including taxpayers, revenue officials, tax advisers and the government. It is of growing importance as both new and more traditional challenges threaten to impinge further

on current levels of tax compliance, necessitating greater understanding of the driving factors behind non-compliance.

We intend to take an expansive approach to the selection of papers for consideration of this issue of the Journal. Consequently we would like to invite papers from any perspective, including but not limited to, behavioural, analytical, empirical, discursive or theoretical. Papers from any discipline, including accounting, legal, economic, psychological and/or sociological are welcome. When making your submission, please specify if it is for this special issue, and whether it is for the short comment or feature-length sections. All papers submitted will be reviewed/referred in the usual manner. We are encouraged by the level of interest expressed so far and look forward to receiving your submissions and to producing this exciting special issue.

Adrian Sawyer and Charmaine Edward
Editors: *New Zealand Journal of Taxation Law & Policy*

11 Visiting Fellow – Curtin School of Business Law

Applications are invited for the visiting research fellowship grant at Curtin University of Technology, WA. The fellowship covers some of the costs of a one month academic visit to Curtin's Bentley campus to work with staff there on a selected area of research. Staff in that school has strong research interests in:

- Workers compensation/personal injuries and occupation health laws
- Taxation
- Education law
- Corporate governance issues
- Native title

The website application can be found at: <http://www.cbs.curtin.edu.au/research/>

12 University of Melbourne vacancies Associate Professors/Senior Lecturers/Lecturers

THE FACULTY HAS SPECIFIC NEEDS IN CORPORATE LAW, CONSTITUTIONAL LAW, EQUITY, PROPERTY LAW, MEDIA AND COMMUNICATIONS LAW, TAXATION, AND INFORMATION TECHNOLOGY AND THE LAW, BUT OUTSTANDING APPLICANTS IN ANY AREA OF LEGAL SCHOLARSHIP ARE ENCOURAGED TO APPLY. QUALIFICATIONS AND EXPERIENCE WILL DETERMINE LEVEL OF APPOINTMENT.

CONTACT WWW.HR.UNIMELB.EDU.AU/JOBS FOR A POSITION DESCRIPTION OR FURTHER INFORMATION PLEASE CONTACT PROFESSOR IAN RAMSAY, DEAN, TEL + 61 3 8344 6172, FAX + 61 3 8344 7847 OR EMAIL DEAN@LAW.UNIMELB.EDU.AU

APPLICATIONS TO: VICE PRINCIPAL (HUMAN RESOURCES), THE UNIVERSITY OF MELBOURNE, VICTORIA 3010; FAX + 6 3 8344 6080 OR EMAIL HR-APPLICATIONS@UNIMELB.EDU.AU BY 8 AUGUST 2003.

Source: *Australian Financial Review* 4 July 2003, p 17

13 Tax, Accounting, Economics and Law Related Meetings

Local

Accounting and Finance Association of Australia and New Zealand Conference 2004, Alice Springs, Northern Territory, 4-6 July 2004 <http://www.afaanz.org>

Atax Fellows 2003 seminars. Professor Stewart Karlinsky will present a seminar on "Small business tax complexity: a tax practitioners viewpoint," on Monday 11 August 2003. Professor Judith Freedman will give a

seminar on "The alignment of taxable profits with accounting standards," on Friday 15 August 2003. Both of these seminars will commence at 12:30pm, Atax, 45 Beach St, Coogee.

A light lunch will be served on both occasions. RSVP to Binh Tran-Nam on b.tran-nam@unsw.edu.au or 02-93859361.

Atax Seminars and workshops http://www.atax.unsw.edu.au/pe/conferences/ce2003_2.htm

Atax Continuing Education Classes in taxation are suitable for those wishing to update their skills without assessment tasks or exams. Classes are held evenings 6-8pm, AGSM, 1 O'Connell Street, Sydney.

<http://www.atax.unsw.edu.au>

Australasian Law Teachers Association Conference 2004, Northern Territory University, Darwin, July 2004

Sixteenth Annual Australasian Tax Teachers Association Conference 2004, Flinders University, tentative dates 29/1/04- 31/1/04; tentative accomodation venue Glenelg (this is the closest accomodation and its on the beach). Contact Paul Kenny, Senior Lecturer of Taxation Law, School of Commerce, Flinders University, GPO 2100 Adelaide 5001 Ph. 08-8201 2102 Mobile: 0413 833 818 Paul.Kenny@flinders.edu.au

Australia and New Zealand Education Law Association Limited (ANZELA) 12 th Annual Conference, 1-3 October 2003 Conference Theme: Balancing Rights in Education. The CLE Centre Pty Ltd, GPO Box 4672, Sydney NSW 2001 Australia. Fax: +61 2 9231 1995. Abstracts of papers and some brief notes on the presenters <http://www.clecentre.com.au> or CLE Centre can send you a copy.

Centre for Tax System Integrity Conference Responsive regulation: international perspectives on taxation, Ian Wark Theatre, The Shine Dome, Gordon St, Canberra 24-25 July 2003, Canberra

<http://ctsi.anu.edu.au/conference2003program.html> There is a registration form but no registration fee.

Telephone: 02-61253566; Fax: 02-61258503; Linda.Gosnell@anu.edu.au

Compromise and the academy: ethics and the governance of universities in a commercial era,

Institute for Social Research conference, 15-16 April 2004, Melbourne

Constitutional Law Section Meeting and Annual Dinner, 30 July 2003. A paper will be delivered by Associate Professor Philip Ayres "Owen Dixon's Diaries", followed by dinner. Paper: 5.15pm in the Bar Association Common Room, 174 Phillip St, Sydney (presentation 30 minutes followed by commentators. Dinner: 7pm in the Buena Vista Bar Café (Level 14, Law Courts Building, Queens Square, Sydney) Contact: Jan Cutelle, Selborne Chambers, ph: 02-9232 4055

6th International Conference on Tax Administration, Crowne Plaza, Coogee Beach, Sydney, 15 & 16 April 2004, Sydney Australia

Following the very successful *5th International Conference on Tax Administration – Current Issues and Future Developments* hosted by Atax (the Australian Taxation Studies Program at The University of New South Wales), the 6th International Conference will be held, in Sydney Australia, on the 15 and 16 April 2004. The conference will bring together academics, practitioners and officers of revenue authorities from around the world to discuss contemporary issues in tax administration. There will be a number of high profile keynote speakers.

The major theme for the 2004 conference is globalisation of tax systems including impact of treaties on domestic tax systems, cooperation and APAs, information exchange and international comparisons. Other themes that will be explored at the conference include compliance and compliance costs, taxpayer rights and dispute resolution, tax decision making and trends in assessments

If you are interested in attending the conference and/or presenting paper register your interest online at

<http://www.atax.unsw.edu.au/pe/conferences/txad2004.htm> or contact Paul Serov at Atax on ph 02 9385 9355, fax 02 9385 9320 or email p.serov@unsw.edu.au.

57th Congress of the International Fiscal Association (IFA), Sydney Convention & Exhibition Centre, Darling Harbour, 31 August -5 September 2003. <http://www.ifa-sydney.com> or <http://www.ifa.nl> then click on Annual congresses. The President of the Sydney IFA 2003 Congress is Justice Graham Hill, and the organising committee includes Professors Bob Deutsch and Richard Vann. For further details, contact Roger Hamilton - Australian Branch Secretary on (02) 9233 3011 or rhamilton@wentworthchambers.com.au

Law via the Internet 2003 5th Conference on Computerisation of Law via the Internet, University of Technology, Sydney (UTS) & University of New South Wales (UNSW), Sydney, Australia, 26-28 November 2003 <http://www.austlii.edu.au/austlii/conference>

Ross Parsons Lecture in Taxation, Corporate & Commercial Law and Dinner, Banco Court, Supreme Court of New South Wales, Queens Square, Sydney. Thursday, 28 August 2003. Lecture by David Rosenblum, Director of International Tax Program, New York University School of Law on "The characterization and taxation of related party debt," commences at 5:30pm sharp. Following this talk there will be dinner, at a cost of \$115.00 per person to be held in the Holme Building, The Refectory, The University of Sydney, at 7.15 for 7.45 pm (enter the uni via Ross Street entrance). Parking within campus \$6 metered parking. Lecture free. RSVP and enquiries for both to Louise Pierce on 02-9351 0327, email louisep@law.usyd.edu.au , or fax:02-9351 0200

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. Enquiries kristenrussell@taxinstitute.com.au 11th National Tax Intensive Retreat focus on Corporate Reorganisation Issues, Sheraton Noosa Resort, 21-23 August 2003. For further information, contact Vanessa Cripps by telephone on (02) 8223 0032, or: vanessacripps@taxinstitute.com.au

University of Sydney Faculty of Economics and Business, Economics and Business Building H69, Level 3, Room 213/214, University of Sydney NSW 2006, Butlin Avenue opposite swimming pool, Wednesday 6 August 2003, 11 am - 12.30 pm lunch provided. Michael Blissenden, University of Western Sydney, will be speaking on "teaching law to non-law students - a tax law case study." All welcome. RSVP Cynthia Coleman 02-93512071 C.Coleman@econ.usyd.edu.au

University of Sydney Faculty of Law Continuing Legal Education Taxation Units 2003. A number of units are still available in Semester 2, 2003. To obtain a full copy of the brochure relating to Single Unit Enrolments in Taxation download the following document from the Faculty's website: http://www.law.usyd.edu.au/cle/2003/CLEPGB_2003_TAX.pdf

If you have any queries concerning this matter or are unable to download the brochure, please contact Ms Val Carey, Continuing Legal Education, Faculty of Law

4th World Tax Conference, Sheraton on the Park, Sydney, 25 (Welcome Reception), 26 & 27 February 2004. Organised by the Taxation Institute of Australia in association with tax associations from Ireland, UK, Canada, Czech Republic, Malaysia, The Netherlands and Spain. Website: www.worldtaxconference2004.com All enquiries to worldtax04@taxinstitute.com.au or contact Vanessa Cripps on (02) 8223 0032 or vanessacripps@taxinstitute.com.au Brochure due out in July 2003.

Overseas

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

Association of American Law Schools (AALS) Conference on Educating Lawyers for Transnational Challenges, 26-29 May 2004, Hawaii. For information: Gehan Girguis, AALS Executive Assistant at ggirguis@aals.org

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

European Association of Tax Law Professors Meetings and conferences <http://www.eatlp.org> Paris 3-5 June 2004; Naples 2-4 June 2005; Budapest 2006; Helsinki 2007

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

56th International Atlantic Economic Society (IAES) conference Québec City, Canada, October 16-19, 2003. You can visit IAES's web site (www.iaes.org) for more information. Prof. dr. M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl Other IAES conferences to be held, will be Lisbon, Portugal 10-14 March 2004; Chicago, Illinois 7-10 October 2004

International Bureau of Fiscal Documentation Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> IBFD Tax Academy 12th Annual Summer course on Principles of international and comparative taxation, 18-29 August at IBFD Head Office, Amsterdam.

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

Malaysian Institute of Taxation to co-host 3rd National Tax Conference, 5 & 6 August 2003, Royal Ballroom, Palace of the Golden Horses, Selangor, Malaysia. The conference theme is entitled "Meeting Future Challenges of Tax Administration". The annual National Taxation Conference is the leading tax event in Malaysia bringing together local and foreign tax officials and experts to discuss international as well as national taxation policy, issues and administration. Closing date for registrations is 30 July 2003. For more information, please contact Ms Ng / Cik Nur by email, by clicking <mailto:secretariat@mit.org.my>

Tax Law Principles in Europe. Bologna, Italy, 26-27 September 2003, University of Bologna Faculty of Law - Sala delle Armi "Tito Carnacini" - Via Zamboni, 22. Conference registration is free. Email: marcogreggi@libero.it and <http://berliri.giuri.unibo.it> Tel: +39-051 2099656 / 051 209 96 55; Fax: +39-051 2099646. The organisers will provide a simultaneous translation in English of all of the lectures by the guest Professors on every day of the Conference to all the participants and will distribute the papers presented free of any costs.

Tax Research Network Conference, Oxford; 17th-18th September 2003 Worcester College, Oxford. Andrew Dilnot, formerly Director of the IFS and now Principal of St Hugh's College Oxford will deliver an after dinner speech at the conference dinner. For further information, contact Dr Lynne Oats, Warwick Business School TRN Steering Group, Lynne.Oats@wbs.ac.uk web address: <http://www.trn.org.uk> The general theme of the conference will be 'Reforming Taxation' which covers both the substance and process of reform and technical as well as policy issues but there will also be opportunities to deliver papers on other topics and on tax teaching.

Other useful law related conference websites include the **UNSW Faculty of Law Conference Calendar 2003** <http://www.law.unsw.edu.au/events/confcalendar2003.html> **New South Wales Bar Association** 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> **LexisNexis New Zealand Professional Development Calendar** <http://www.lexisnexis.com.au/nz/conferences/seminars/default2003.asp> See also the *inTax*

14 Recent publications

Bold indicates ATTA members

LOCAL

ALTA CONFERENCE *REVENUE LAW INTEREST GROUP PAPERS*, GRIFFITH UNIVERSITY, 6-9 JULY 2003. PLEASE NOTE, A WRITTEN PAPER WAS NOT ALWAYS AVAILABLE.

- SMITH, DAVID "AUSTRALASIAN JAM CO PTY LTD V FEDERAL COMMISSIONER OF TAXATION – A FIFTIETH ANNIVERSARY RETROSPECTIVE"

- FISHER, RODNEY "THE IMPORT OF DISSENTING JUDGMENTS IN TAX DECISIONS"

- TAYLOR, LYNDAL "SUPERANNUATION BENEFITS – WORKING THROUGH THE MAZE"

- SMITH, DAVID "STOCK-IN-TRADE VALUATION FOR UK TAXATION PURPOSES 1925 TO 1971 (HAS IT BEEN ALL THE ACCOUNTANTS' WAY?) "

- Littlewood, Michael "Fiscal constitutionalism: can anything be learned from Hong Kong?"

ANDERSON, COLIN & MORRISON, DAVID *CRUTCHFIELD'S CORPORATE VOLUNTARY ADMINISTRATION*, 3RD ED, PYRMONT, NSW, LAWBOOK CO, 2003

Apps, Patricia "Why an earned income tax credit program is a mistake for Australia" (2002) 5 *Australian Journal of Labour Economics* 549-68

(2003) 9 (3) *ASIA-PACIFIC TAX BULLETIN*

- BLANC, GUILLAUME P & PARSONS, ROBERT B "MINERAL ROYALTIES IN THE ASIA-PACIFIC REGION: A COMPARATIVE VIEW"

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DALE PINTO, WAS QUOTED AND PHOTOGRAPHED IN *SUPER INFORMED* (UNISUPER) MARCH 2003, PP 8-9

John Glover was interviewed over the Sidebottom case ie *Commissioner of Taxation v Australian Petroleum Suppliers Pty Ltd* [2003] VSC 240 <http://www.austlii.edu.au/au/cases/vic/VSC/2003/240.html> in which the parties

were fined over \$50 million for evading excise duty on fuel, ABC Radio AM programme, 28 June 2003 Full text at <http://www.abc.net.au/am/content/2003/s890373.htm>

RICK KREVER WAS INTERVIEWED FOR *THE LAW REPORT* ON ABC RADIO NATIONAL, 17 JUNE 2003 REGARDING TAX AND CRIMINAL TAKINGS. FULL TEXT AT <HTTP://WWW.ABC.NET.AU/RN/TALKS/8.30/LAWRPT/STORIES/S880383.HTM>

MICHAEL DIRKIS WAS QUOTED IN BOREHAM, TIM "TAXMAN KNOCKS," *THE AUSTRALIAN* 2 JULY 2003, P 13; IN "THE OFFICE," *THE FOUR CORNERS*, ABC TV PROGRAMME ON FRAUD WITHIN THE AUSTRALIAN TAXATION OFFICE, TRANSCRIPT <HTTP://WWW.ABC.NET.AU/4CORNERS/CONTENT/2003/TRANSCRIPTS/S891513.HTM> AND ABC RADIO AM, 1 JULY 2003 OVER CALLS FOR GREATER SCRUTINY OF THE AUSTRALIAN TAXATION OFFICE <HTTP://WWW.ABC.NET.AU/AM/CONTENT/2003/S891947.HTM>

Chris Evans was interviewed by James Valentine on *Afternoons with James Valentine* ABC 702 Sydney, 4 July 2003 on the tax effects of negative gearing.

Neil Warren was interviewed on ABC Radio National *Business Report*, 12 July 2003 on negative gearing and its effects on the Australian property market <http://www.abc.net.au/rn/talks/8.30/busrpt/stories/s902423.htm> and Walsh, Max "The battler ground," *Bulletin with Newsweek*, 16 July 2003, suggesting the negative net rental income in 2000-01 will be \$700m.

16 Quotable story

"In 1967 I appeared against Keith Aickin in *BHP v Commissioner of Taxation* in Melbourne before Justice Kitto. The hearing was interrupted by noisy building operations on an adjacent site where a telephone exchange was to be built for the Commonwealth. On the Judge's instructions, accompanied by Keith Aickin, I went on to the site, as Solicitor-General, to tell the Site Manager to desist. Working on the site was a gentleman who told me, in a flurry of obscenities, that the Judge and I could go jump in the lake. It was a lake of a kind that I had not and still have not encountered.

In reporting back to the Judge, I attributed to the Site Manager a sanitised and more civilised version of what he had said. In the meantime, the Judge had been reading a very recent judgment of Lord Denning. The Judge made it clear to us that he disapproved of the judgment and its author in the strongest terms. He then ordered that the Site Manager be brought into Court and threatened him with dire consequences if he did not desist. For a fleeting moment, I thought the Judge had mistaken the Site Manager for Lord Denning".

Mason, Sir A "The centenary of the High Court of Australia" (2003) 5 *Constitutional Law and Policy Review* 41, at 42. The full text of this speech and other papers from the 2003 Constitutional Law Conference are also available from <http://www.gtcentre.unsw.edu.au/Conference-Papers-February-2003.asp>

ATTA News August 2003

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

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1 Presidential column

It is indeed very satisfying to see your hard work and dedication yielding well deserved rewards and in this respect I would like to add my heartfelt best wishes to those members that are listed in the "Appointments, departures and honours" section of this newsletter. Well done Chris Evans on satisfying the requirements of the award of PhD.

August brings with it a slight stretching of the daylight hours but in addition a realization that more than half of the year has passed. How are you going on achieving your aims for 2003? Have you been able to do as much research as you would like to? Perhaps your aim was to get into shape or at least better shape than you were in. Being fit and exercising well certainly brings its rewards as Joanna Stone (javelin thrower) in the recent Full Federal Court can attest to. I was surprised that the court considered that the receipts other than appearance monies and sponsorships were not assessable. I have read the rationale with interest and it certainly makes sense. The decision unquestionably has an impact on our understanding of the concept of income and the connection between personal exertion and rewards for that personal exertion. I note that the case is being appealed by the Commissioner to the High Court so we may not have heard the last about this one.

Keeping up to date with our ever changing and expanding tax landscape is a perennial challenge. As tax teachers we are faced with decisions of what to include in (or exclude from) our courses. Should we teach everything or just stick to the basic concepts on income, deductions and capital gains? Yes one subject/unit of tax law is a very small vehicle in which to fit all we think that may be relevant to a budding accountant or lawyer. Given the restrictions of time and space in one subject we need to ensure that we provide our students with a platform for further study and research. In this respect it would appear appropriate that we ensure that we continue to develop very good research skills in our students as this will be a lifelong skill.

We have not received a lot of suggestions in relation to the "Hart Prediction" or the use to which we may gainfully employ the funds currently held in the Association's bank account. If you have a prediction or suggestion please let me know. (delany@usq.edu.au).

Well done to the All Blacks and the Wallabies for giving us some very entertaining sport last week-end (16 August). I guess we have to share some of our silverware with our mates from across the Tasman.

Wishing you every success with your teaching this semester.

Tom Delany

2 e Journal of Tax Research launch

The *Atax e Journal of Tax Research*, will be launched by the Hon Justice Graham Hill on Wednesday 10 September 2003 with a cocktail reception to be held at the Atax premises, 45 Beach Street, Coogee from 5pm.

On the same evening we will also be welcoming a contingent of tax judges from Thailand. Members of ATTA are most welcome to attend. Please RSVP to Marian Ware on m.ware@unsw.edu.au or 02-9385 9343.

3 Appointments, departures and honours

Congratulations to Binh Tran-Nam on his promotion to Associate Professor, with Atax, from 1 January 2004.

David Vos was appointed Inspector-General of Taxation, on 4 August 2003.

Congratulations to Chris Evans, who has passed the requirements for the award of a PhD. His thesis, was titled, *The operating costs of taxing the capital gains of individuals: a comparative study of Australia and the UK, with particular reference to the compliance costs of certain tax design features*, from the University of New South Wales Faculty of Law.

Congratulations to Rick Krever, Deakin University, on being one of the recipients of the inaugural San Jose State University International Tax Policy Research Fellow Program. The other recipient was Peter Van Der Hoek of Erasmus University (Netherlands). Readers are encouraged to apply for next years Fellowship Program. Details will be available shortly.

Dale Pinto achieved front page billing on the International Bureau of Fiscal Documentation website <http://www.ibfd.org>

Patrick Gallagher has been appointed to a contract position as Associate Professor to the University of Western Sydney, in the School of Law.

4 Survey on GST

Associate Professor Michael Walpole and Jacqui McManus of the Australian Taxation Studies Program (Atax) of the University of New South Wales are undertaking a research study into the expectations gap between GST administrators and GST advisers. The research project is aimed at identifying areas where administrators and advisers are experiencing difficulty in dealing with each other, with a view to making proposals for improvements. We urge members to participate in this important research project. You can complete the electronic survey at <http://FreeOnlineSurveys.com/rendersurvey.asp?id=37377>. It should not take more than 10 minutes. You will be able to answer the questions without needing access to financial or client records, the information will be easily and readily known to you."

This is being run and promoted through the Taxation Institute of Australia. Practitioner members of ATTA are encouraged to complete the TIA survey.

Your help is greatly appreciated.

5 IFA Congress 2003

The annual International Fiscal Association (IFA) Congress will be held in Sydney from 31 August -5 September 2003 at the Sydney Convention & Exhibition Centre, Darling Harbour. This is a great opportunity to meet leading tax academics, administrators and practitioners from around the world. The IFA Congress was last held in Sydney, in 1978. The main subjects of the Congress are:

Trends in company/shareholder taxation: Single or double taxation, Malcolm Gammie (Chair)

Consumption taxes and financial services, Robert Couzin (Chair)

With leading Australian and international panellists.

Other sessions include:

Tax planning to avoid international double taxation of dividends
Direct tax aspects of financial services
Transfer of technology
GAARS AND DTAS

Other program highlights include a night at the opera and a cocktail reception at the Art Gallery of New South Wales. The IFA Congress 2003 website is <http://www.ifa-sydney.com> For further details, contact Roger Hamilton - Australian Branch Secretary on (02) 9233 3011 or rhamilton@wentworthchambers.com.au

John Taylor

6 2004 ATRF Research Fellowships

The Australian Tax Research Foundation is calling for applications for the award of 2004 ATRF Research Fellowships. The maximum grant is \$10,000 (including GST) and up to 2 can be awarded in any year. Details were included in the June ATTA News attached Brochure.

The ATRF is particularly interested in encouraging research into the following issues: international tax; presumptive taxation; alternatives to the superannuation surcharge; State tax reform options; estate and gift duties; and the interaction of the tax and welfare system. This list is by no means exhaustive but indicates areas the Board of Governors would like to encourage research. Further information can be obtained from Neil Warren on ph 02 9385 9350 (email n.warren@unsw.edu.au).

Applications for 2004 ATRF Research Fellowships close 17 October 2004.

7 CPA Australia Research grants

CPA Australia has the following research grants available. The **CPA Australia Research Grant Scheme** provides funding for academic accounting researchers who have not yet developed a research profile sufficient to attract funding from other sources. The CPA Australia Research Grant Scheme fosters the professional development of inexperienced researchers and contributes to CPA Australia's intellectual capital, a valuable resource facilitating development and innovation in the business sector. The **Frank Burke Scholarship** is offered for research into the area of taxation and or/superannuation. It is requested that experienced researchers apply of the Frank Burke Scholarship. **Small Business Research Grant** provides funding for researchers based in Australian universities for research into small business issues. Research will be assessed according to their relevance to CPA Australia members who are in business or who provide business advice.

An application should be submitted by the closing date of August 31, 2003 and should be directed to Ann Johns FCPA, Director, Education and Membership, CPA Australia, Level 28, 385 Bourke St, Melbourne VIC Australia 3000 or GPO Box 2820AA Melbourne VIC Australia 3001. Brochures are available on the CPA Australia website <http://www.cpaaustralia.com.au> Any questions or queries regarding the above research grants contact Julie Peters at CPA Australia on (03) 9606 9811 or julie.peters@cpaaustralia.com.au

8 ARC - Seed Funding Applications now open

The ARC has announced that applications for seed funding are now open. Information and application are at the following address:

http://www.arc.gov.au/apply_grants/research_networks_seed.

9 University of Melbourne Chair of Taxation Law

Chair of Taxation Law. Faculty of Law The University of Melbourne

The Position: The Chair is attached to the field of Taxation Law. The Faculty seeks to appoint an academic leader with the initiative, capacity and commitment to enhance the Faculty's already strong reputation in Taxation Law. The successful candidate may assume significant responsibilities as associate dean, director of a research centre, or director of studies in the field of taxation. The successful candidate will be expected to undertake research, supervision of research students, and teaching, and to participate in University and professional activities.

Remuneration package is AUD \$126,636 p.a. including University superannuation. The Chair is offered on a continuing basis. Appointment to the Chair will be on a date fixed by negotiation with the successful applicant. Contact: <http://www.hr.unimelb.edu.au/r/> for a position description or for further information contact Professor Ian Ramsay, Dean of the Faculty of Law, tel. +61 3 8344 6172, email dean@law.unimelb.edu.au Details of the Faculty can be found on its website address at <http://www.law.unimelb.edu.au/>

10 Chiang Ching-kuo Foundation for International Scholarly Exchange - Research Grants for the Asian/Pacific Region

The Foundation's grants provide support for Chinese Studies in the humanities and the social sciences and the Foundation encourages applications with matching funds from other sources. Scholars at academic institutions are eligible to apply for research grants. Researchers focusing on the political, social, economic, and cultural development of Taiwan over the past few decades are especially encouraged to apply. Priority will be given to collaborative projects within institutions in Taiwan. Research grants are usually given for no more than three years and should not exceed US\$120,000 for a three-year period. The evaluation criteria for research grants are: the long-term impact of the proposed project; the importance of the proposed project in its field; originality, feasibility and methodology; collaboration with other scholars.
<http://www.cckf.org/e-dornation.htm> Closing date: 1 October 2003

11 A Curtin Business School Visiting Research Fellowship or Internal Teaching Buy-Out Round 2, 2003

Applications are invited for the visiting research fellowship grant at Curtin University of Technology, WA. The fellowship covers some of the costs of a one month academic visit to Curtin's Bentley campus to work with staff there on a selected area of research. Staff in that school has strong research interests in:

- Workers compensation/personal injuries, occupational health and safety laws
- Taxation
- Education law
- Corporate governance issues
- Native title
- Media law
- Sports law

The website application can be found at: <http://www.cbs.curtin.edu.au/business/research/funding-programs>

CBS Research & Development Committee invites applications for funding to support Visiting Fellows or Internal Fellowships (Teaching buy-out) for the period to December 2004.

The CBS R&D Committee allocates funds over two rounds each year to support Research Fellowships from the proceeds of the University Research Quantum and the CBS R&D budget. Allocation in Round 2 each year take place in September and normally covers fellowships in either of the following two semesters, i.e. fellowships proposed for First or Second Semester 2004. It is to be noted that a teaching buy-out is to be contained within the one semester, i.e. the relevant semesters for this round are First or Second Semester 2004. Applications need to be discussed with Heads of Schools as per the guidelines.

Examples of ways in which this money may be used:

- to attract a visiting fellow who would undertake a collaborative project with staff of the CBS, be of particular value to PhD students and a CBS Research program
- to appoint an internal research fellow (buy-out of teaching time for a staff member) to undertake a research project of mutual interest to a School, Research Institute, Centre, Area or Unit

The call for applications, guidelines and report proforma have now been posted on the CBS Research web page and is available at: <http://www.cbs.curtin.edu.au/research/> by scrolling down the Funding Programs link.

The closing date for applications is Monday 8 September 2003. Please lodge applications electronically with Carolyn Bennett, Administrator, CBS R&D, email: bennettc@cbs.curtin.edu.au . (for further information ph: extn 7146, Room 408.2021)

Any prospective applicants will need to work with someone at Curtin in their discipline area if they wish to apply as the forms require details of the visiting research fellow and the local (ie, Curtin) lecturer also.

Professor Ram Ramaseshan, Chair, CBS R&D Committee

12 The Australian National University Research School of Social Sciences Regulatory Institutions Network (REGNET)

The Research School of Social Sciences intends to make at least one Professorial appointment to its Regulatory Institutions Network. RegNet is a strategic planning initiative of the Australian National University Chaired by John Braithwaite. It aims to build research excellence in regulation, broadly conceived.

Scholars from all disciplines and all fields of regulatory studies are encouraged to apply. RegNet's priority is innovative approaches to theory, empirical research and policy analysis on regulation.

Scholars with outstanding research records who specialize in any substantive area of regulation are encouraged to apply. At this time RegNet has special interests in increasing its presence in the fields of financial and business regulation and human rights, in both their national and global dimensions.

Salary: Professor E1 \$99,949 per annum Professor E2 \$105,995

More details on the network are available from the RegNet website <http://regnet.anu.edu.au>.

For more information contact the School Administration at the Research School of Social Sciences by email on rsss.admin@anu.edu.au or by telephone on (+61 2) 6125-2257 or web: <http://info.anu.edu.au/hr/jobs/>

Enquiries may also be made to Professor John Braithwaite by telephone on 61 2 6125 2332, or by email on John.Braithwaite@anu.edu.au Information for applicants:

<http://regnet.anu.edu.au/employment/FPSS1820.pdf>

http://info.anu.edu.au/hr/Jobs/How_to_Apply/index.asp

Closing date: 12 September 2003

13 Tax, Accounting, Economics and Law Related Meetings

Local

Accounting and Finance Association of Australia and New Zealand Conference 2004, Alice Springs, Northern Territory, 4-6 July 2004 <http://www.afaanz.org>

Asia Pacific Interdisciplinary Perspectives on Accounting 2004 (APIRA) Singapore. July 4 to 6, 2004. <http://www.accountancy.smu.edu.sg/Apira/> Contact person: Adelene Ang aang@smu.edu.sg

Atax Seminars and workshops http://www.atax.unsw.edu.au/pe/conferences/ce2003_2.htm

Atax Continuing Education Classes in taxation are suitable for those wishing to update their skills without assessment tasks or exams. Classes are held evenings 6-8pm, AGSM, 1 O'Connell Street, Sydney.

<http://www.atax.unsw.edu.au>

Australasian Law Teachers Association Conference 2004, Northern Territory University, Darwin, July 2004

Sixteenth Annual Australasian Tax Teachers Association Conference 2004, Flinders University, tentative dates 29/1/04- 31/1/04; tentative accommodation venue Glenelg (this is the closest accommodation and its on the beach). Contact Paul Kenny, Senior Lecturer of Taxation Law, School of Commerce, Flinders University, GPO 2100 Adelaide 5001 Ph. 08-8201 2102 Mobile: 0413 833 818 Paul.Kenny@flinders.edu.au See the write up about Glenelg in the *Australian Financial Review*, Lift out section, Life & Leisure, 22-24 August 2003, p 10

Australia and New Zealand Education Law Association Limited (ANZELA) 12 th Annual Conference, 1-3 October 2003 Conference Theme: Balancing Rights in Education. The CLE Centre Pty Ltd, GPO Box 4672, Sydney NSW 2001. Fax: +61 2 9231 1995. Abstracts of papers and some brief notes on the presenters <http://www.clecentre.com.au> or CLE Centre can send you a copy.

Compromise and the academy: ethics and the governance of universities in a commercial era, Institute for Social Research conference, 15-16 April 2004, Melbourne

Corporate Governance and Ethics: Beyond Contemporary Perspectives, Macquarie Graduate School of Management, Sydney, June 28 to 30, 2004. <http://www.une.edu.au/febl/Business/Conference/CorpGov/> Contact person: Kala Saravanamuthu ksaravan@pobox.une.edu.au

Critical Accounting Education and Research, Nanyang University, Singapore. July 7, 2004 <http://www.une.edu.au/febl/Business/Conference/Edu/> Contact person: Kala Saravanamuthu ksaravan@pobox.une.edu.au.

6th International Conference on Tax Administration, Crowne Plaza, Coogee Beach, Sydney, 15 & 16 April 2004, Sydney Australia

Following the very successful *5th International Conference on Tax Administration – Current Issues and Future Developments* hosted by Atax (the Australian Taxation Studies Program at The University of New South Wales), the 6th International Conference will be held, in Sydney Australia, on the 15 and 16 April 2004. The conference will bring together academics, practitioners and officers of revenue authorities from around the world to discuss contemporary issues in tax administration. There will be a number of high profile keynote speakers.

The major theme for the 2004 conference is globalisation of tax systems including impact of treaties on domestic tax systems, cooperation and APAs, information exchange and international comparisons. Other themes that will be explored at the conference include compliance and compliance costs, taxpayer rights and dispute resolution, tax decision making and trends in assessments

If you are interested in attending the conference and/or presenting paper register your interest online at <http://www.atax.unsw.edu.au/pe/conferences/txad2004.htm> or contact Paul Serov at Atax on ph 02 9385 9355, fax 02 9385 9320 or email p.serov@unsw.edu.au.

57th Congress of the International Fiscal Association (IFA), Sydney Convention & Exhibition Centre, Darling Harbour, 31 August -5 September 2003. <http://www.ifa-sydney.com> or <http://www.ifa.nl> then click on Annual congresses. The President of the Sydney IFA 2003 Congress is Justice Graham Hill, and the organising committee includes Professors Bob Deutsch and Richard Vann. For further details, contact Roger Hamilton - Australian Branch Secretary on (02) 9233 3011 or rhamilton@wentworthchambers.com.au

Law via the Internet 2003 5th Conference on Computerisation of Law via the Internet, University of Technology, Sydney (UTS) & University of New South Wales (UNSW), Sydney, Australia, 26-28 November 2003 <http://www.austlii.edu.au/austlii/conference>

Ross Parsons Lecture in Taxation, Corporate & Commercial Law and Dinner, Banco Court, Supreme Court of New South Wales, Queens Square, Sydney. Thursday, 28 August 2003. Lecture by David Rosenblum, Director of International Tax Program, New York University School of Law on "The characterization and taxation of related party debt," commences at 5:30pm sharp. Following this talk there will be dinner, at a cost of \$115.00 per person to be held in the Holme Building, The Refectory, The University of Sydney, at 7.15 for 7.45 pm (enter the university via Ross Street entrance). Parking within campus \$6 metered parking. Lecture free. RSVP and enquiries for both to Louise Pierce on 02-9351 0327, email louisep@law.usyd.edu.au, or fax:02-9351 0200

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. Enquiries kristenrussell@taxinstitute.com.au 11th National Tax Intensive Retreat focus on Corporate Reorganisation Issues, Sheraton Noosa Resort, 21-23 August 2003. For further information, contact Vanessa Cripps by telephone on (02) 8223 0032, or: vanessacripps@taxinstitute.com.au

4th World Tax Conference, Sheraton on the Park, Sydney, 25 (Welcome Reception), 26 & 27 February 2004. Organised by the Taxation Institute of Australia in association with tax associations from Ireland, UK, Canada, Czech Republic, Malaysia, The Netherlands and Spain. Website: www.worldtaxconference2004.com All enquiries to worldtax04@taxinstitute.com.au or contact Vanessa Cripps on (02) 8223 0032 or vanessacripps@taxinstitute.com.au For a copy of the brochure and registration form, go here <http://www.WorldTaxConference2004.com/WTC04brochure.pdf>

Overseas

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

Association of American Law Schools (AALS) Conference on Educating Lawyers for Transnational Challenges, 26-29 May 2004, Hawaii. For information: Gehan Girguis, AALS Executive Assistant at ggirguis@aals.org

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

European Association of Tax Law Professors Meetings and conferences <http://www.eatlp.org> Paris 3-5 June 2004; Naples 2-4 June 2005; Budapest 2006; Helsinki 2007

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

56th International Atlantic Economic Society (IAES) conference Québec City, Canada, October 16-19, 2003. You can visit IAES's web site (www.iaes.org) for more information. Prof. dr. M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl Other IAES conferences to be held, will be Lisbon, Portugal 10-14 March 2004; Chicago, Illinois 7-10 October 2004

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>

Tax Law Principles in Europe. Bologna, Italy, 26-27 September 2003, University of Bologna Faculty of Law - Sala delle Armi "Tito Carnacini" - Via Zamboni, 22. Conference registration is free. Email: marcogreggi@libero.it and <http://berliri.giuri.unibo.it> Tel: +39-051 2099656 / 051 209 96 55; Fax: +39-051 2099646. The organisers will

provide a simultaneous translation in English of all of the lectures by the guest Professors on every day of the Conference to all the participants and will distribute the papers presented free of any costs.

Tax Research Network Conference, Oxford; 17th-18th September 2003 Worcester College, Oxford. Andrew Dilnot, formerly Director of the IFS and now Principal of St Hugh's College Oxford will deliver an after dinner speech at the conference dinner. For further information, contact Dr Lynne Oats, Warwick Business School TRN Steering Group, Lynne.Oats@wbs.ac.uk web address: <http://www.trn.org.uk> The general theme of the conference will be 'Reforming Taxation' which covers both the substance and process of reform and technical as well as policy issues, but there will also be opportunities to deliver papers on other topics and on tax teaching.

Other useful law related conference websites include the **UNSW Faculty of Law Conference Calendar 2003** <http://www.law.unsw.edu.au/events/confcalendar2003.html> **New South Wales Bar Association** 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> **LexisNexis New Zealand Professional Development Calendar** <http://www.lexisnexis.com.au/nz/conferences/seminars/default2003.asp> See also the *inTax* Seminars Directory, published in *inTax Magazine*.

14 Recent publications

Bold indicates ATTA members

LOCAL

(2003) 3 (6) *Australian GST Journal*

- Penning, Rhys "Creditable acquisitions, creditable applications and credible positions"
- Stacey, Paul "New Zealand zero-rates financial supplies"
- Stacey, Paul "Case update"

Braithwaite, Valerie; Reinhart, Monika & McCrae, Jason *What are the differences between those who have contact with the ATO and those who do not?* Canberra, Centre for Tax System Integrity, Australian National University, Research Note No 2, 2003 <http://ctsi.anu.edu.au/researchnote2.pdf>

Chapman, Bruce; Freiberg, Arie; Quiggin, John & Tait, David *Rejuvenating financial penalties: using the tax system to collect fines*, Canberra, Centre for Economic Policy Research, RSSS, Australian National University, 2003, Discussion Paper 461 <http://econrsss.anu.edu.au/pdf/DP461.pdf>

Evans, Chris "Everyone else pays," *Business Review Weekly*, 21-27 August 2003, p 50

Fabro, Allesandra "Tax supremo takes up the baton," *Australian Financial Review* 8 August 2003, p 12. Discussed the appointment of David Vos as the Inspector General of Taxation.

Fisher, Rodney "Whither the common law privileges: vale client privilege in tax investigations?" (2002) 28 *Monash University Law Review* 327-60

Fitzpatrick, Kevin "The Australian Taxation Office's approaches to aggressive tax planning," in: *Responsive regulation: international perspectives on taxation*, Centre for Tax System Integrity Third International Research Conference, Canberra, 24 and 25 July 2003 <http://www.ato.gov.au/corporate/content.asp?doc=/content/sp200307.htm>

Gittins, Ross "A mother's choice is little choice at all," *Sydney Morning Herald*, 30 July 2003, p 15

Glover, John "Conflicts of interest, conflicts of duty and the information professional" (2002) 23 *Adelaide Law Review* 215-42

Grainger, Jennie "Developments in compliance: the challenges for research," Opening Address, in: *Responsive regulation: international perspectives on taxation*, Third International Conference of the Centre for Tax System Integrity, Australian National University, 24 July 2003

<http://www.ato.gov.au/corporate/content.asp?doc=/content/sp200306.htm>

Henderson, Ian "Victims of income tax" (2003) 47 (6) *Quadrant* 26-29

Hill, Peter "Denying tax deductions to criminals – two wrongs don't make a right" (2003) No 31 *Weekly Tax Bulletin* 1139-42

Third International Research Conference *Responsive Regulation: International Perspectives on Taxation*, Thursday and Friday, 24 and 25 July 2003. Some papers available in full text from

<http://ctsi.anu.edu.au/conference2003program.html>

Leek, Jonathon "Understanding the new anti-avoidance rules for NSW stamp duty" (2003) 17 *Australian Property Law Bulletin* 94-95

Lloyd Jones, Bradley "The taxation of trusts," in: Evans, Michael *Equity and trusts*, Chatswood, NSW, 2003, Ch 27, pp 671-711

Millar, Rebecca "Final GST ruling on vouchers" (2003) Issue 27 *CCH Tax Week* 469-73

O'Sullivan, Tom "Proposed procedure for "paying" franking additional tax: a word of caution" (2003) No 33 *Weekly Tax Bulletin* 44

Smith, Catherine Vidler & Prebble, John "Databases by jurisdictions" [2003] *New Zealand Law Journal* 125-28 (2003) 7 (1) *Tax Specialist*

- Howe, Betsy-Ann & Howell, Benita "Understanding the new venture capital concessions"
- Morgan, John "Consolidation and unrealised losses – Subdivision 165-CC and 715-A"
- Boujos, Jocelyne; Henn, Thomas & Meegahage, Modiesha "Part IVA ... no limit to its operation?"
- Betkowski, Frank "Accounting for the tax consolidation system"

(2003) 38 (2) *Taxation in Australia*

- Shanahan, Matthew "Tax cases: *Commissioner of Taxation v La Rosa* [2003] FCAFC 125 Deductions for drug dealers"
- Fulgar, Luke "Tax cases: *Cooper v Commissioner of Taxation* [2003] AATA 296 You can't have your cake and eat it"
- Baxter, Tony "Demerging, retiring & rolling over – getting it all together – Part II"
- McCleary, Alice "History of the Institute – Part IV - In good times and bad"
- Harvey, Keith "GST & property – Landlord & tenant"
- SHURGOTT, KEN "ASSET PROTECTION FOR PROFESSIONALS " PART 1

Watts, Garry "Superannuation valuations and property orders - The Full Court gives practical guidance" (2003) 16 (4) *Australian Family Lawyer* 15-17

(2003) No 33 *Weekly Tax Bulletin*

- Frazer, Michael "The eagle has landed – new foreign exchange rules are here"
- O'Sullivan, Tom "Proposed procedure for "paying" franking additional tax: a word of caution"

(2003) No 34 *Weekly Tax Bulletin*

- Vrontis, Steven "Foreign currency translation – some problems with proposed s 960-50(4)"
- Boccabella, Dale "Denial of franking account credit for carry forward surplus may expose companies to "Franking Additional Tax"

Overseas (some/many of these items mention Australia and/or New Zealand)

ALWIN, JANICE A & ECKERLY, JASON P "RAISING THE TAX BAR: REDEFINING THE ROLES OF ACCOUNTANTS AND LAWYERS FOR A PRACTICAL SOLUTION TO THE MULTIDISCIPLINARY PRACTICE DEBATE" (2003) 1 *DEPAUL BUSINESS & COMMERCIAL LAW JOURNAL* 257-286

Amand, Christian "VAT and the place of supply of services" (2003) 43 *European Taxation* 267-70

AZZI, JOHN G "CHALLENGING AN AUSTRALIAN TRANSFER PRICING DETERMINATION IN LIGHT OF THE DAIHATSU DECISION AND THE HICKMAN PRINCIPLE" (2003) 31 *TAX NOTES INTERNATIONAL* 159-75

BRAITHWAITE, VALERIE (ED) *TAXING DEMOCRACY*, ALDERSHOT, ASHGATE, 2003, CONTENTS

- Braithwaite, Valerie "A new approach to tax compliance"
- Valerie Braithwaite, Valerie "The relationship between the Tax Office and the Community: dancing with tax authorities: motivational postures and non-complaint actions"
- Wenzel, Michael "Tax compliance and the psychology of justice: mapping the field"
- Taylor, Natalie "Understanding taxpayer attitudes through understanding taxpayer identities" Braithwaite, Valerie; Schneider, Friedrich; Reinhart, Monika and Murphy, Kristina "Charting the shoals of the cash economy"
- Job, Jenny & Honaker, David "The compliance model as change agent: short-term experience with responsive regulation in the Australian taxation office"
- Hobson, Kersty "Championing the compliance model: from common sense to common action?"
- Shover, Neal; Job, Jenny and Carroll, Anne "The ATO compliance model in action: a case study of building and construction,
- Braithwaite, John "Large business and the compliance model"
- Braithwaite, John; Pittelkow, Yvonne and Williams, Robert "Beyond the compliance model: tax compliance by the very wealthy: red flags of risk,
- McBarnet, Doreern "When compliance is not the solution but the problem: from changes in law to changes in attitude"
- Braithwaite, John " Through the eyes of the advisers: a fresh look at high wealth individuals"
- Braithwaite, Valerie "Tax system integrity and compliance: the democratic management of the tax system"

[2003] No 3 *British Tax Review*

- Avery Jones, John **Vann, Richard** ... "Treaty conflicts in categorising income as business profits caused by differences in approach between common law and civil law"
- Jeffrey-Cook, John "Two income tax anniversaries"

BUCHANAN, SIDNEY "REFLECTIONS ON TEACHING" (2002) 39 *HOUSTON LAW REVIEW* 1101-17

(2003) 57 (8/9) *BULLETIN FOR INTERNATIONAL FISCAL DOCUMENTATION*

- LIBIN, JEROME B "WELCOME TO SYDNEY AND IFA'S 57TH CONGRESS"
- **HILL, GRAHAM** JUSTICE "INTERPRETATION OF DOUBLE TAXATION AGREEMENTS – THE AUSTRALIAN EXPERIENCE"

- CARMODY, MICHAEL "CHALLENGES FOR TAX ADMINISTRATION IN MANAGING COMPLIANCE IN THE LARGE BUSINESS SEGMENT: AUSTRALIA'S EXPERIENCE"
- COOPER, GRAEME S "DEBT-EQUITY DISTINCTION IN AUSTRALIAN TAX LAW"
- TAYLOR, C JOHN "DEVELOPMENT OF AND PROSPECTS FOR CORPORATE-SHAREHOLDER TAXATION IN AUSTRALIA"
- EVANS, CHRIS & WALLACE, MATTHEW "CAPITAL GAINS TAXATION IN AUSTRALIA: RECENT DEVELOPMENTS AFFECTING THE CORPORATE SECTOR"
- DEUTSCH, ROBERT & ROGERS, WAYNE "AUSTRALIA'S TAX CONSOLIDATION REGIME: PRACTICAL PLANNING ISSUES"
- WACHTEL, MICHAEL & JANETZKI, PETER "AUSTRALIA'S NEW THIN CAPITALIZATION REGIME"
- MCMAHON, PETER & EDMUNDSON, PETER "GST AND CROSS-BORDER INVESTMENTS"
- NORMAN, PETER "AUSTRALIA'S RECENT TAX TREATIES AND PROTOCOLS"
- DIRKIS, MICHAEL "AUSTRALIA'S RESIDENCY RULES FOR COMPANIES AND PARTNERSHIPS"
- BARKOCZY, STEPHEN "TAX EXPENDITURE PROGRAMS FOR PROMOTING VENTURE CAPITAL INVESTMENT IN AUSTRALIA"
- TADMORE, NIV "ASPECTS OF ELECTRONIC COMMERCE TAXATION IN AUSTRALIA"
- O'CONNELL, ANN "RETIREMENT INCOME POLICY AND THE TAXATION OF SUPERANNUATION IN AUSTRALIA"
- FULLERTON, IAN "DEVELOPMENT OF AUSTRALIA'S INCOME TAX RULES FOR OUTWARD INVESTMENT"
- HAMILTON, ROGER "TAX CONSEQUENCES FOR INBOUND AND OUTBOUND EXPATRIATES IN AUSTRALIA"
- CHANG, JASON "AUSTRALIA'S CONTROLLED FOREIGN COMPANY REGIME"

CHITTENDEN, FRANCIS; KAUSER, SALEEMA & POUTZIOURIS, PANIKKOS "TAX REGULATION AND SMALL BUSINESS IN THE USA, AUSTRALIA AND NEW ZEALAND" (2003) 21 (1) *INTERNATIONAL SMALL BUSINESS JOURNAL* 93-115

DRAKE, SARA "VOUCHERS AND VAT: ISSUES OF DIRECT EFFECT AND NATIONAL TIME-LIMITS RAISED BY THE *MARKS AND SPENCER* CASE" (2003) JUNE *EUROPEAN LAW REVIEW* 418-29

MORAN, BEVERLY "BIBLIOGRAPHY OF TAX ARTICLES IN HIGH PRESTIGE NON-SPECIALIZED LAW JOURNALS: A COMPARISON OF AUSTRALIA, BRITAIN, CANADA AND THE UNITED STATES 1954-2001" (2002) 29 *OHIO NORTHERN UNIVERSITY LAW REVIEW* 111-72

MORSE, EDWARD A "TAXING PLAINTIFFS: A LOOK AT TAX ACCOUNTING FOR ATTORNEY'S FEES AND LITIGATION COSTS" (2003) 107 *DICKINSON LAW REVIEW* 405-502

Murphy, Liam & Nagel, Thomas *The myth of ownership: taxes and justice*, New York, Oxford University Press, 2002. Reviewed by Kordana, Kevin & Tabachnick, David, "Tax and the philosopher's stone" (2003) 89 *Virginia Law Review* 647-78

OECD Model Tax Convention on Income and on Capital 2003, Condensed version and key features of tax systems & treaties of OECD Member countries, Amsterdam, International Bureau of Fiscal Documentation, 2003 (IBFD Tax Travel Companions). For more information contact web site at www.ibfd.org or contact Customer Service Department at info@ibfd.org. Also available online via the subscription web site SourceOECD.

PATON, DAVID; SIEGEL, DONALD S & WILLIAMS, LEIGHTON VAUGHAN "POLICY RESPONSE TO THE E-COMMERCE REVOLUTIONS: THE CASE OF BETTING TAXATION IN THE UK" (2002) 112 *ECONOMIC JOURNAL* 296-314

SALINAS, JAVIER G "THE OECD TAX COMPETITION INITIATIVE: A CRITIQUE OF ITS MERITS IN THE GLOBAL MARKETPLACE" (2003) 25 *HOUSTON JOURNAL OF INTERNATIONAL LAW* 531-60

SLEMROD, JOEL *THE FORTUNATE 400*, OFFICE OF TAX POLICY RESEARCH, UNIVERSITY OF MICHIGAN, 17 JULY 2003 [HTTP://WWW.OTPR.ORG/FORTUNATE400.PDF](http://www.otpr.org/fortunate400.pdf)

(2003) 56 (1) *SMU LAW REVIEW* INCREMENTAL AND FUNDAMENTAL TAX REFORM, CONTENTS INCLUDED ARTICLES ON FUNDAMENTAL TAX REFORM, CORPORATE TAX, PARTNERSHIP TAX, INTERNATIONAL TAX, FINANCIAL INSTRUMENTS, FASITS, ESTATE AND GIFT TAX, DEFERRED COMPENSATION, TAX-EXEMPT ORGANIZATIONS.

Spengel, Christoph "International accounting standards, tax accounting and effective levels of company tax burdens in the European Union" (2003) 43 *European Taxation* 253-66

STACEY, PAUL & BROWN, WILLIAM "GST TREATMENT OF DEBT AND EQUITY INCOME STREAMS – AN AUSTRALIAN VIEW" (2003) 14 *INTERNATIONAL VAT MONITOR* 295-311

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Wattel, Peter J & Marres, Otto "The legal status of the OECD Commentary and static or ambulatory interpretation of tax treaties" (2003) 43 *European Taxation* 222-35

WENTZEL, MICHAEL "IMPACT OF OUTCOME ORIENTATION AND JUSTICE CONCERNS ON TAX COMPLIANCE: THE ROLE OF TAXPAYERS' IDENTITY" (2002) 87 *JOURNAL OF APPLIED PSYCHOLOGY* 629-45

WOOD, GAVIN A & KEMP, PETER A "TAXATION OF AUSTRALIAN LANDLORDS: WOULD THE BRITISH TAX TREATMENT OF RENTAL INVESTMENTS INCREASE TAX BURDENS IF INTRODUCED IN AUSTRALIA?" (2003) 40 *URBAN STUDIES* 747-65

ZARRILLI, SIMONETTA "DOMESTIC TAXATION OF ENERGY PRODUCTS AND MULTILATERAL TRADE RULES – IS THIS A CASE OF UNLAWFUL DISCRIMINATION" (2003) 37 *JOURNAL OF WORLD TRADE* 359-96

15 Media mentions of ATTA members

Chris Evans appeared on ABC Radio National's *Lifelong Learning* programme, on Small to Medium Business: Troubleshooting Tax, 8 November 2002, discussing small business and the tax system

<http://www.abc.net.au/rn/learning/lifelong/stories/s678693.htm> and this was repeated on 3 February 2003, 9 May 2003 and 4 August 2003.

CYNTHIA COLE (SIC) WAS QUOTED ABOUT THE CASH ECONOMY AND THE GST, IN SAMPSON, ANNETTE "GST DRAGNET FAILS TO STOP TAX DODGERS," *SYDNEY MORNING HERALD*, 26-27 JULY 2003, P 1 AND CYNTHIA COLEMAN WAS QUOTED IN SAMPSON, ANNETTE "TAX DODGE DISCOUNT DRIVES THE BLACK MARKET," *SYDNEY MORNING HERALD*, 26-27 JULY 2003, P 4

NEIL WARREN WAS INTERVIEWED ON ABC RADIO NATIONAL'S *PM* PROGRAMME, ON "FEDERAL GOVERNMENT SAYS IT HAS NO PLANS TO CHANGE NEGATIVE GEARING LAWS," 4 AUGUST 2003
[HTTP://WWW.ABC.NET.AU/PM/CONTENT/2003/S917141.HTM](http://www.abc.net.au/pm/content/2003/s917141.htm)

16 Quotable quotes

"Take, for instance, the vastly different treatment handed out to those who cheat the social welfare regimes to that experienced by those who cheat our tax systems." (p 10) "... welfare 'cheats' are twice as likely to go to jail than are tax defrauders, even though the latter cost the State far more than the former." (p 11) Glasbeek, Harry "Shielded by law: why corporate wrongs and wrongdoers are privileged" (2002) 6 *University of Western Sydney Law Review* 1-23

"Tax people are tremendous party animals," Fabro, Allesandra "Tax supremo takes up the baton," *Australian Financial Review* 8 August 2003, p 12.

17 Dr David Smith's publications

Editor's note: This is a follow up to the tribute, written about David in the last *ATTA News*.

Publications and conference papers

2003

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Smith, D, Lecturer's Manual to Cooper Krever and Vann ATP, Sydney

Smith, D. (2002) Stock-in-trade valuation for UK taxation purposes 1925 to 1971 (Has it been all the accountants way), ALTA Conference,

Smith, D. *Australasian Jam Co Pty Ltd v Federal Commission of Taxation* – A Fiftieth Anniversary Retrospective, ATTA Conference Feb and ALTA conference July

2002

Obst, W., Smith, D., and Hanegbi, R. (2002) *Successful Tax Study: A Student's Guide to Tax Research, Study and Exam Techniques*, New Ed., pp. 1-118, ATP, Sydney [A3]

Smith, D. (2002) "Convergence and Divergence in Taxation and Account Concept for Trading Stock - the Australian Experience 1915-2001 (2002?) ALTA 2002, 14th Annual Conference, Manukau Business School, Auckland NZ, pp 1-44 [L2]

Smith, D. (2002) "Convergence and Divergence in Taxation and Account Concept for Trading Stock - the Australian Experience 1915-2001 (2002?)", AAANZ Perth 2002, pp 1-39 44 [L1]

Smith, D. (2002) Convergence and Divergence in Taxation and Account Concept for Trading Stock - the Australian Experience 1915-2001 (2002?), World Congress of Accounting Historians, Melbourne 2002, pp 1-68 [E1]

Smith, D. (2002) Price Level Fluctuations and Development of the Lower of Cost and Market Rule for Valuing Stock-in-Trade in the United Kingdom: 1840 to 1940 AAANZ Perth 2002, pp 1-24 [L1]

Smith, D. (2002) Stock-in-trade valuation for UK taxation purposes 1925 to 1971(Has it been all the accountants way?), *13th Accounting, Business & Financial History Conference*, pp. 1-58

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Obst, W., Smith, D., and Hanegbi, R. (2001) Successful Tax Study: A Student's Guide to Tax Research, Study and Exam Techniques, New Ed., pp. 1-121, ATP, Sydney [A3]

Smith D (2001) Abnormal Transactions and Trading Stock, ALTA Conference, 2001, ATAX University of NSW, [L2]

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Obst, W., Smith, D., Krever, R. and Hanegbi, R. (2000) Successful Tax Study: A Student's Guide to Tax Research, Study and Exam Techniques, New Ed., pp. 1-124, ATP, Sydney [A3]

Smith, D. (2000) The Impact of Taxation Factors Upon the Development of the Lower of Cost and Market Rule in the United Kingdom 1842 to 1959, ALTA 2000, pp. 1-37, Canberra [L2]

Smith, D. (2000) Divergence and Convergence of Tax and Accounting Practices with Respect to Trading Stock 1976-2001, ALTA 2000, pp. 1-15, Australasian Law Teacher's Association, Canberra [L2]

Smith, D. (2000) Subdivision 70D-Assessable Income Arising from Disposals of Trading Stock and certain other Assets, ATP Income Tax Assessment Act 1997 Commentary Volume 1, ATP, Sydney [D2]

Smith, D. (2000) Subdivision 70E-Miscellaneous, ATP Income Tax Assessment Act 1997 Commentary Volume 1, ATP, Sydney [D2]

Smith, D. (2000) Subdivision 70C-Accounting for Trading Stock you Hold at the Start or End of the Income Year, ATP Income Tax Assessment Act 1997 Commentary Volume 1, ATP, Sydney [D2]

Smith, D. (2000) Subdivision 70B-Trading Stock-General Commentary, ATP Income Tax Assessment Act 1997 Commentary Volume 1, ATP, Sydney [D2]

Smith, D. (2000) Subdivision 70A-What is Trading stock, ATP Income Tax Assessment Act 1997 Commentary Volume 1, ATP, Sydney [D2]

Smith, D. (2000) Division 70- Trading Stock-General Commentary, ATP Income Tax Assessment Act 1997 Commentary Volume 1, ATP, Sydney [D2]

1999

Obst, W., Smith, D. and Krever, R. (1999) Successful Tax Study 1999, pp. 1-156, ATP, Sydney [A2]

Smith, D. (1999) Abnormal Transactions and Trading Stock, Australasian Law Teachers Annual Conference, Wellington New Zealand, July 1999, Victoria University of Wellington, Wellington, NZ [L2]

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Smith, D. (1998) Commentary on Section 31, Australian Tax Practice, vol 2, pp. 1728.1-1730.303, Australian Tax Practice, Sydney [C3]

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Smith, D. (1998) General Commentary- Taxation of Trading Stock, Australian Tax Practice, Vol 2, pp. 1721-1722.603, Australian Tax Practice, Sydney [C3]

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1997

Smith, D. (1997) "Commentary on Section 32A", Australian Tax Practice Commentary, pp. 1742.1-1742.153, Law Book Company Ltd [C3]

Smith, D. (1997) "Section 32, 32A, and 34- Valuation of Livestock-General Commentary", Australian Tax Practice Commentary, pp. 1940.3-1740.52, Law Book Company Ltd t/as Australian Tax Practice, Sydney [C3]

Smith, D. (1997) "Commentary on Section 34", Australian Tax Practice Commentary, pp. 1746-1746.102, Law Book Company Ltd, Sydney [C3]

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Smith, D. (1997) Practitioner Article in Australian Tax Practice=s Weekly Tax Bulletin No 12 1997 (17th March) pp 252-256 entitled A Tax Law Improvement Bill and the A simplification@ of the trading stock provisions@, Australian Tax Practice (The Law Book Company Ltd), Sydney, 1997. ISSN 0817-041X [C3]

David M. Smith

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Hugh Nalder "General Commentary - Taxation of Trading Stock", Australian Tax Practice, Law Book Company Ltd (Trading as Australian Tax Practice), Sydney, Update 254, September 1996, pages 1719 - 1720/452 (40 printed pages). {sole author rewrite} ISBN 0 86460 011 9 (set); 0 86460 023 2 (Vol).

David M Smith "Tax Accounting and Trading Stock" Sub Tittle 5, in Law of Australia, Volume 31, The Law Book Company Limited, (Sydney) (Editors Michael J Flynn and Rick Krever) ISBN 0 455 21126 4 (vol); ISBN 0 455 21093 4 (set). Comprising of:

Table of Contents pages 3-4

Chapter One "Introduction" pages 7-9

Chapter Two "Tax Accounting" pages 9-28
Chapter Three "Trading Stock" pages 29 to 55

Deane Stevens

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David M. Smith "Commentary on Section 36 (Disposal otherwise than in the ordinary course of business)", Australian Tax Practice, Law Book Company Ltd (Trading as Australian Tax Practice), Sydney, Update 257, October, 1996, pages 1711750/3- 1750/451 (35 printed pages). (Sole author re-write) ISBN 0 86460 011 9 (set); 0 86460 023 2 (Vol).

David M. Smith "Taxation, Common Sense Implications and the Lower of Cost and Market Rule in the United Kingdom 1842-1925" presented a paper at the 7th World Congress of Accounting Historians held at Queen's University, Kingston, Ontario, 11 - 13th August 1996. (Organized by International Committee for Congress of Accounting Historians and the Academy of Accounting Historians. The Congress is held every four years.)

David M. Smith

and Wes Obst: "A Critical Analysis of Exposure Draft 5 (Tax Law Improvement Project)" presented at the Australasian Tax Teachers' Conference, Brisbane, 19th January 1996.

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"Commentary on Section 31c - Purchase of Trading Stock not at Arm's Length" (Service No 234, August 1995) pp 1735-1740.2 (18 printed pages) (Sydney: Butterworths).

Editorial in Butterworths Weekly Tax Bulletin No 40 1995 (5th September) pp 641-642 entitled "The proposed implication of trading stock provisions", Butterworths, Sydney.

"Taxation, Common Sense Implications and the Lower of Cost and Market Rule in the United Kingdom 1842-1925" presented at the Accounting Association of Australia and New Zealand Annual Conference 9th - 12th July 1995 (papers are distributed at session and not published as a bound volume although a full set of papers is sent to each Accounting Faculty represented).

Others

"The Valuation of Trading Stock for Income Tax Purposes", presented at A.U.L.S.A. Conference, Sydney 1988.

Co-operative Housing Workshop - Canberra, June, 1985, joint workshop with K. Denman, K. Butler
"Problems with Co-operative Housing in Queensland", Co-operative Housing Conference, Australian National University, July, 1985.

"Rules, Dissonance and Rationality" presented at the Critical Issues in Accounting Symposium, City of New York University, New York, April 1993.

"Historical Error and the Status of Absorption Costing" Australasian Tax Teachers Conference, University of Canterbury, Christchurch, NZ, January 1993.

Other Papers **"Woolloowin/Albion and Windsor Community and Housing Self Help Limited"- Published by School of Social & Industrial Administration, Griffith University, November 1984.

ATTA News September 2003

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

Editor: Colin Fong, Atax, Faculty of Law, The University of New South Wales c.fong@unsw.edu.au
ATTA website <http://www.orange.usyd.edu.au/atta>

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1 Presidential column

Have you found that you are busier in your job and that everyone is expecting more from you as an academic? Yes, it appears to be a very common sentiment expressed by our academic colleagues. Recently this point was reinforced for me when I was commencing the job of updating course materials for semester 1, 2004. The task that I had before me (and still incomplete) was to re-model and re-write our first undergraduate unit in tax law .. and the job has to be done in a short time frame. My thoughts wandered back to the first year I taught at USQ in 1993 when a very similar task was shared between 3 full-time staff and we had been allocated about three months to do it while being given substantial teaching relief at the same time. Times sure have changed I thought to myself!!

The question we may pose to ourselves again and again is why do we do it but for the most part we come to the conclusion that we like the cut and thrust of it all. What we really need to do is work smarter. We need to use our experience in teaching (and draw on the experience of our colleagues) to develop strategies that have a greater potential of using our time more effectively and efficiently. We need to take time out to evaluate what tasks we do and review the effectiveness of those tasks. We need to identify problems of an administrative or of a technical support nature that have occurred for us this year and consider whether we can head-off those problems in 2004.

Planning for the 16th Annual ATTA conference is well advanced at Flinders University. Paul Kenny and his team have laid the groundwork for our trip to Adelaide during 29 January - 31 January 2004. The next step is for us to make our contribution to the success of the conference by submitting our abstracts and papers – see item 2 in this newsletter. Of course if you do not have a presentation in mind do not let that be a barrier to you coming along and having a good time. There will be plenty of old friends there as well as new friends that you have not met yet.

If you are having a mid-semester break I trust that you can take advantage of the break. Remember if there is an issue that you think that the Association should be addressing please send me an email on delany@usq.edu.au.

Tom Delany

2 Call for papers ATTA Conference

The 16th Annual Conference of the Australasian Tax Teachers' Association is to be held 29 January - 31 January 2004 at Flinders University, Adelaide, Australia, hosted by the Schools of Commerce and Law.

Call for papers & discussants*

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

The major theme for the conference is:

Tax Reform = Fairer, Efficient, Simpler Tax???

Papers presented focussing on this major theme will be considered for publication in a refereed monograph.

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 15th October.

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: 28th November 2003

To express interest please email: Paul Kenny Paul.Kenny@flinders.edu.au

Further non-academic matters please email: Nicholas Bluhm Nicholas.Bluhm@flinders.edu.au

3 eJournal of Tax Research launch

The *eJournal of Tax Research*, was launched by the Hon Justice Graham Hill on Wednesday 10 September 2003 with a cocktail reception at the Atax campus in Coogee. Among the guests were authors Professor Bettina Cass, and Associate Professor Deborah Brennan from Sydney University, Associate Professor Chris Evans from Atax at UNSW, editorial board members and a contingent of Tax and Supreme Court Judges from Thailand. Editors, Rodney Fisher and Binh Tran-Nam welcomed guests and thanked the team responsible for the eJournal and website. Justice Hill praised this new venture, initially wondering how one launches a virtual publication as there is nothing to hit a bottle of champagne with. However with the press of a button, the eJournal was brought to life in a fast-paced launch movie clip. The proceedings were translated by Kajorndej Janewattananond, a Judge of the Central Tax Court, Thailand. Access to the eJournal is free by registration and can be viewed at www.atax.unsw.edu.au/ejtr. The contents and website are mentioned under Recent publications.

4 2004 ATRF Research Fellowships

The Australian Tax Research Foundation is calling for applications for the award of 2004 ATRF Research Fellowships. The maximum grant is \$10,000 (including GST) and up to 2 can be awarded in any year. Details were included in the June ATTA News attached Brochure.

The ATRF is particularly interested in encouraging research into the following issues: international tax; presumptive taxation; alternatives to the superannuation surcharge; State tax reform options; estate and gift duties; and the interaction of the tax and welfare system. This list is by no means exhaustive but indicates areas

the Board of Governors would like to encourage research. Further information can be obtained from Neil Warren on ph 02 9385 9350 (email n.warren@unsw.edu.au).

Applications for 2004 ATRF Research Fellowships close 17 October 2004.

5 Call for applications for 2004 Atax Visiting Research Fellows

Attention all Tax Researchers

Two ATAX Research Fellowships will be again offered in 2004 worth up to AUD\$7,500 each. We are looking to bring high-quality tax researchers to ATAX in Sydney for a period of up to four 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> and in the PDF attached.

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

6 Tax Administration Conference call for papers

Following the very successful *5th International Conference on Tax Administration – Current Issues and Future Developments* hosted by Atax (the Australian Taxation Studies Program at The University of New South Wales), the 6th International Conference will be held, in Sydney Australia, on the 15 and 16 April 2004. The conference will bring together academics, practitioners and officers of revenue authorities from around the world to discuss contemporary issues in tax administration. There will be a number of high profile keynote speakers.

The major theme for the 2004 conference is globalisation of tax systems including impact of treaties on domestic tax systems, cooperation and APAs, information exchange and international comparisons. Other themes that will be explored at the conference include compliance and compliance costs, taxpayer rights and dispute resolution, tax decision making and trends in assessments

If you are interested in presenting a paper please submit an abstract of the proposed paper by Friday 26th September 2003, after which the Steering Committee will select papers for the conference. The abstract should be between 200 and 500 words, and should clearly indicate the title of the paper, its author(s), the status of the paper (for example, whether it is part of on-going research, whether it has previously been published, etc), together with an overview of the contents of the paper. A brief biographical sketch of the author(s) would also be appreciated.

If you are interested in attending the conference and/or presenting paper register your interest online at <http://www.atax.unsw.edu.au/pe/conferences/txad2004.htm> or contact Paul Serov at Atax on ph 02 9385 9355, fax 02 9385 9320 or email p.serov@unsw.edu.au

7 Associate Lecturer/Lecturer in Taxation Australian Taxation Studies Program (Atax) REF. 2372

Atax, part of the Faculty of Law, is an internationally renowned leading provider of education, training and research to the tax profession in Australia. It currently has over 1,200 students enrolled in its undergraduate and postgraduate degree programs. Atax programs and 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 and tax administration, taxation and financial planning, taxation of commercial entities, tax accounting and international taxation. Applications are encouraged from both legal and accounting professionals, or from others with a strong interest in taxation as an academic discipline. The successful applicant will be expected to make a contribution to the units research activities. Atax also runs a comprehensive professional education and training program and participation in this program would be encouraged.

Essential criteria: 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; an understanding of equity and diversity principles; knowledge of, and commitment to, OHS responsibilities and commitment to attending relevant OHS training.

Desirable criteria: an established program of on-going research or evidence of the potential to establish such a program; capacity to contribute to the development of on-line teaching and other modes of delivery.

The salary range for Associate Lecturer is \$42,348 - \$56,370 per year and for Lecturer is \$59,181 - \$69,716 per year. The level of position and salary will be dependent on qualifications and experience. Membership of a University approved superannuation scheme is a condition of employment. A salary supplement may be negotiated with the successful applicant.

Successful applicants would be required to commence early in 2004 but an earlier or later start date could be negotiated.

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:

<<mailto:cc.evans@unsw.edu.au>>cc.evans@unsw.edu.au. Further information about Atax can be found at <<http://www.atax.unsw.edu.au/>>www.atax.unsw.edu.au

Applications close 13 October 2003.

8 Jan Francke Tax Research Award

The Organisation for Economic Co-operation and Development is seeking submissions for its Third OECD Jan Francke Tax Research Award. The topic for the third research award is: The compliance spectrum: achieving the right balance between service and enforcement. What is the right balance in a revenue authority between its service activities and its enforcement efforts?

Deadline for submissions: 30 September 2004, 18:00 (GMT)

Website: <http://www.oecd.org/daf/ctpa/ta> or <http://www1.oecd.org/DAF/FSM/WebVersion/Index.htm>

Email: jeffrey.owens@oecd.org

Telephone + 33 1 45 24 91 08 Fax + 33 1 44 30 63 12

Post Mr. Jeffrey Owens

Centre for Tax Policy and Administration

2 rue André-Pascal

75775 Paris Cedex 16

France

Last year, Marg McKerchar was a runner up and her entry, "*Understanding and predicting taxpayers' behavioural responses to actions by tax administrations,*" may be viewed at <http://www.oecd.org/dataoecd/9/49/2789937.pdf> The winning entry, by Kim M Bloomquist, on "*Income inequality and tax evasion: a synthesis,*" may be viewed at <http://www.oecd.org/dataoecd/51/26/2501390.pdf> and the other runner up Lars P Feld & Bruno S Frey on "*Deterrence and tax morale: how tax administrations and taxpayers interact,*" may be viewed at <http://www.oecd.org/dataoecd/9/51/2789923.pdf>

Sponsored by Atax, The University of New South Wales; The University of Nottingham; OECD; The International Tax Program (ITP) at Harvard University, the International Bureau of Fiscal Documentation; Graduate School of Law and Politics University of Tokyo.

9 Tax, Accounting, Economics and Law Related Meetings

Now in general, then chronological order.

Local

Atax Seminars and workshops http://www.atax.unsw.edu.au/pe/conferences/ce2003_2.htm

Atax Continuing Education Classes in taxation are suitable for those wishing to update their skills without assessment tasks or exams. Classes are held evenings 6-8pm, AGSM, 1 O'Connell Street, Sydney.

<http://www.atax.unsw.edu.au>

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. 2003 National GST Intensive: Keeping Your Eye on the Ball, 10 & 11 October 2003 at the Manly Pacific Sydney. Enquiries kristenrussell@taxinstitute.com.au. For further information, contact Vanessa Cripps by telephone on (02) 8223 0032, or: vanessacripps@taxinstitute.com.au

Australia and New Zealand Education Law Association Limited (ANZELA) 12 th Annual Conference, 1-3 October 2003 Conference Theme: Balancing Rights in Education. The CLE Centre Pty Ltd, GPO Box 4672, Sydney NSW 2001. Fax: +61 2 9231 1995. Abstracts of papers and some brief notes on the presenters <http://www.clecentre.com.au> or CLE Centre can send you a copy.

Australian Tax & Property Conference 2003, 9 Oct Adelaide; 10 Oct Perth; 14 Oct Brisbane; 15 Oct Sydney; 21 Oct Melbourne; 28 Oct Launceston; 29 Oct Hobart, <http://www.australiantaxcoaches.com.au>

Law via the Internet 2003 5th Conference on Computerisation of Law via the Internet, University of Technology, Sydney (UTS) & University of New South Wales (UNSW), Sydney, Australia, 26-28 November 2003 <http://www.austlii.edu.au/austlii/conference>

Sixteenth Annual Australasian Tax Teachers Association Conference 2004, Flinders University, tentative dates 29/1/04- 31/1/04; tentative accomodation venue Glenelg (this is the closest accomodation and its on the beach). Contact Paul Kenny, Senior Lecturer of Taxation Law, School of Commerce, Flinders University, GPO 2100 Adelaide 5001 Ph. 08-8201 2102 Mobile: 0413 833 818 Paul.Kenny@flinders.edu.au See the write up about Glenelg in the *Australian Financial Review*, Lift out section, Life & Leisure, 22-24 August 2003, p 10

4th World Tax Conference, Sheraton on the Park, Sydney, 25 (Welcome Reception), 26 & 27 February 2004. Organised by the Taxation Institute of Australia in association with tax associations from Ireland, UK, Canada, Czech Republic, Malaysia, The Netherlands and Spain. World leading tax advisers and revenue officials will be presenting on a comprehensive group of practical topics of relevance to everyday work in international tax. For a copy of the brochure and registration form, go here <http://www.WorldTaxConference2004.com/WTC04brochure.pdf>

For all information relating to the 4th World Tax Conference 2004, go to <http://www.worldtaxconference2004.com> or contact Vanessa Cripps on (02) 8223 0032 or by email by clicking <mailto:vanessacripps@taxinstitute.com.au>

Compromise and the academy: ethics and the governance of universities in a commercial era, Institute for Social Research conference, 15-16 April 2004, Melbourne

6th International Conference on Tax Administration, Crowne Plaza, Coogee Beach, Sydney, 15 & 16 April 2004, Sydney Australia. If you are interested in attending the conference and/or presenting paper register your interest online at <http://www.atax.unsw.edu.au/pe/conferences/txad2004.htm> or contact Paul Serov at Atax on ph 02 9385 9355, fax 02 9385 9320 or email p.serov@unsw.edu.au.

Corporate Governance and Ethics: Beyond Contemporary Perspectives, Macquarie Graduate School of Management, Sydney, June 28 to 30, 2004. <http://www.une.edu.au/febl/Business/Conference/CorpGov/> Contact person: Kala Saravanamuthu ksaravan@pobox.une.edu.au

Accounting and Finance Association of Australia and New Zealand Conference 2004, Alice Springs, Northern Territory, 4-6 July 2004 <http://www.afaanz.org>

Asia Pacific Interdisciplinary Perspectives on Accounting 2004 (APIRA) Singapore. July 4 to 6, 2004. <http://www.accountancy.smu.edu.sg/Apiral/> Contact person: Adelene Ang aang@smu.edu.sg

Australasian Law Teachers Association Conference 2004, Northern Territory University, Darwin, July 2004

Critical Accounting Education and Research, Nanyang University, Singapore. July 7, 2004 <http://www.une.edu.au/febl/Business/Conference/Edu/> Contact person: Kala Saravanamuthu ksaravan@pobox.une.edu.

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 2003 events schedule

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>

Tax Law Principles in Europe. Bologna, Italy, 26-27 September 2003, University of Bologna Faculty of Law - Sala delle Armi "Tito Carnacini" - Via Zamboni, 22. Conference registration is free. Email: marcogreggi@libero.it and <http://berliri.giuri.unibo.it> Tel: +39-051 2099656 / 051 209 96 55; Fax: +39-051 2099646. The organisers will provide a simultaneous translation in English of all of the lectures by the guest Professors on every day of the Conference to all the participants and will distribute the papers presented free of any costs.

56th International Atlantic Economic Society (IAES) conference Québec City, Canada, October 16-19, 2003. You can visit IAES's web site (www.iaes.org) for more information. Prof. dr. M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl Other IAES conferences to be held, will be Lisbon, Portugal 10-14 March 2004; Chicago, Illinois 7-10 October 2004

Ninth International Tax Planning Conference 2003, 5-6 December ITC Grand Maratha Sheraton Hotel, Mumbai. The special theme is Tax treaty interpretations. Conference chair: Klaus Vogel and Conference Director: Roy Rohatgi. Organised by Bombay Management Association <http://www.bma-india.com> bma@hathway.com in co-operation with International Bureau of Fiscal Documentation and Asia Pacific Tax Bulletin in the Netherlands; International Fiscal Association – India Branch Western Region Chapter. Includes Indian and overseas speakers from France, Germany, United States, Mauritius, Singapore, and the United Kingdom.

Association of American Law Schools (AALS) Conference on Educating Lawyers for Transnational Challenges, 26-29 May 2004, Hawaii. For information: Gehan Girguis, AALS Executive Assistant at ggirguis@aals.org

European Association of Tax Law Professors Meetings and conferences <http://www.eatlp.org> Paris 3-5 June 2004; Naples 2-4 June 2005; Budapest 2006; Helsinki 2007

Other useful law related conference websites include the UNSW Faculty of Law Conference Calendar 2003 <http://www.law.unsw.edu.au/events/confcalendar2003.html> New South Wales Bar Association 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> LexisNexis New Zealand Professional Development Calendar <http://www.lexisnexis.com.au/nz/conferences/seminars/default2003.asp> See also the *inTax* Seminars Directory, published in *inTax Magazine*.

10 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages.

LOCAL

(2003) 3 (8) *Australian GST Journal*

- Stacey, Paul "The limits to partnership"
- Konidaris, Peter "Margin scheme valuations: fact (sheet) or fiction?"
- STACEY, PAUL "CASE UPDATE"

(2003) 18 (3) *AUSTRALIAN TAX FORUM*

- **Fong, Colin** "Research guide to GST"
- **Richardson, Grant**; Davis, Alan & Chan, Hon Keung "The potential of a wealth tax for Hong Kong: a critical review and analysis"
- Brabazon, Mark "The attribution of profits and capital structure to a permanent establishment under the OECD Model Tax Treaty"

(2003) 32 (3) *Australian Tax Review*

- Rigby, Michael "The protocol to the Australia-United States Tax Treaty: Part 1"
- **Stewart, Miranda** "Venturing towards flow through taxation of limited partnerships: it's time to repeal Division 5A"
- CAREY, ANNAMARIA "CASE NOTE: LINTER TEXTILES – SHEDDING OF LIGHT OR GREATER UNCERTAINTY FOR TAXPAYERS?"

BRAITHWAITE, JOHN "MAKING TAX LAW MORE CERTAIN: A THEORY" (2003) 31 *AUSTRALIAN BUSINESS LAW REVIEW* 72-80

BURTON, DAVID R "TOWARDS A GLOBAL TAX CARTEL?" (2002/2003) 18 (4) *POLICY* 9-11

(2003) 1 (1) *EJOURNAL OF TAX RESEARCH* [HTTP://WWW.ATAX.UNSW.EDU.AU/EJTR](http://www.atax.unsw.edu.au/ejtr)

- HASSELDINE, JOHN & HITE, PEGGY A "THE EFFECTS OF ATTRIBUTE FRAMING AND POLITICAL PARTY AFFILIATION ON TAXPAYER PREFERENCES"

- VAN DER HOEK, M PETER "TAX HARMONIZATION AND COMPETITION IN THE EUROPEAN UNION"

- CASS, BETTINA & BRENNAN, DEBORAH "TAXING WOMEN: THE POLITICS OF GENDER IN THE TAX/TRANSFER SYSTEM"

- EVANS, CHRIS "STUDYING THE STUDIES: AN OVERVIEW OF RECENT RESEARCH INTO TAXATION OPERATING COSTS"

(2003) 9 (3) *New Zealand Journal of Taxation Law and Policy*

Adrian Sawyer and Charmaine Edward "Editorial"

Dabner, Justin Comment "New Zealand proposals for the taxation of foreign investment: A view from across the Tasman"

Articles:

- Poh, Eng-Hin; **Pope, Jeff** and Hasseldine, John "The political economy of compensating for the distributional effects of the goods and services taxes in Australia and Singapore"

- Edward, Charmaine and Sharp, Audrey "The taxation of Maori authorities"

- Cox, Noel "Tax and regulatory avoidance through non-traditional alternatives to tax havens"

- Dixon, Anna "RFRM – out of the frying pan and into the fire"

- Burman, Leonard and **White, David** "Taxing capital gains in New Zealand"

Stewart, Miranda "Australian stories of tax and fairness: a feminist reading of Peter Carey's *The Tax Inspector*" (2003) 18 *Australian Feminist Law Journal* 1-25

Taxation Institute of Australia *New South Wales Convention Papers 2003*

- Fitzalan, Kevin "Changing structures"

- **McKerchar, Margaret** & Williams, David "Changing owners"

- Marks, David W "Service trusts of the future"

- Munro, Kevin "A comparison of structures – trusts"

- Payne-Mulcahy, Michael "Financial services reform: How far can you go?"

- Phillips, Ian "Service trusts – structuring a professional practice – a commentary"

- Pietsch, Yvette "A comparison of structures – sole traders"

- Seller, Ross "A comparison of structures – partnerships"

- Travers, Greg "A comparison of structures – companies"

- Wickenden, Neil "Payments to associated persons"

Taxation Institute of Australia *Queensland Convention Papers 2003*

- Bland, John & Lewis, Dave "International transfer pricing"

- Carey, Annamaria "Consolidation and SME's"

- Collins, Peter "Tax relief for demergers of corporate groups"

- D'Ascenzo, Michael "An evolving and adapting ATO"

- Darley, Craig "Tax audits"

- Godber, Peter "The taxation of intellectual property"

- Lakis, Harry & Olding, Robert "GST & property: recent development & current issues – case studies"

- Levy, Gil "Business structures for SME's"

- Newby, John & Allen, Peter "Simplified imputation: the new imputation system"

(2003) No 36 *Weekly Tax Bulletin*

- **Boccabella, Dale** "ATO's scrutiny of service trusts (entities) may result in over-punishment of taxpayers"

- SULLIVAN, JOHN; ECKERSLEY, DEBRA AND HOWARD, BARRY "EMPLOYEE SHARE SCHEMES: TAX ADVANTAGES EXIST, BUT NSW BROADENS PAYROLL TAX BASE"

(2003) No 37 *Weekly Tax Bulletin*

- **Hill, Peter** "Blurring the things that bind"
- Leeken, James "Payroll tax changes effective from 1 July 2003: a wrap-up"

(2003) NO 38 *WEEKLY TAX BULLETIN*

- BATALHA, LUIS "GOODS LEASES – GST ON EARLY TERMINATION PAYMENTS"
- DE HAAN, PHILIP & WONG, ISABELLA "EFFECTIVE TAX RATES ON PAYMENTS FROM SUPER FUNDS"

Overseas (some/many of these items mention Australia and/or New Zealand)

Burgess, Philip "Australian venture capital concessions: nothing ventured, nothing gained" (2003) 30 *Tax Notes International* 259-264

Larkins, Ernest *International applications of US income tax law: inbound and outbound transactions*, Hoboken, New Jersey, John Wiley & Sons, 2004. Available November 2003. A promotional flier containing more information is available at the author's web site: <http://www.gsu.edu/~acceri/home>. Just click on the book's title at the top of the page. (If it fails to download properly the first time, click it again). If ordering, the ISBN is 0-471-46449-X. Order-related questions can be sent to stesta@wiley.com

MORABITO, VINCE "JUDICIAL SUPERVISION OF INDIVIDUAL SETTLEMENTS WITH CLASS MEMBERS IN AUSTRALIA, CANADA, AND THE UNITED STATES" (2003) 38 *TEXAS INTERNATIONAL LAW JOURNAL* 663-728

SLEMROD, JOEL "2002 ERWIN N GRISWOLD LECTURE BEFORE THE AMERICAN COLLEGE OF TAX COUNSEL: THE DYNAMIC TAX ECONOMIST" (2003) 56 *TAX LAWYER* 611-23

ATTA News October 2003

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

Editor: Colin Fong, Atax, Faculty of Law, The University of New South Wales c.fong@unsw.edu.au
ATTA website <http://www.orange.usyd.edu.au/atta>

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1 Presidential column

As you are only too well aware we are heading into the business end of another semester. Yes exam papers to set and mark. I guess it is always a bit of a chore, but it is generally accepted that good assessment is an integral part of the teaching process. A well designed assessment program should provide students with an opportunity to demonstrate their understanding of the law and be able to apply that law to common business transactions. Knowing the correct answer or approach is only half the process as our students need to be able to communicate their understanding clearly to the intended recipient throughout their professional life. In our teaching we need to emphasize the importance of good communication skills and then evaluate those skills in our set assessment items be they assignments, research papers or exams.

Thankfully we are not being swamped with vast changes in existing legislation or having volumes of new legislation being sent in our direction at the moment. It would appear that the initial surge of new law emanating from the Ralph Review of Business Taxation has subsided and we are in a phase of consolidating our understanding in relation to the changes already introduced. The volume of Interpretive Decisions being published by the ATO to illustrate their understanding of the application of the law is very welcome – just hard to get around to reading them all. The reduction in the amount of changes in the law may afford us the opportunity to undertake some more research and professional writing to further assist our understanding of the workings of taxation law.

Are you planning to attend the ATTA Conference at Flinders University in January? See item 2 for full details. If you are considering presenting a paper be sure and send an abstract off to Paul Kenny by 31 October 2003. Final papers are due a bit later.

As always if you have any issues you wish your executive to attend to please contact me on delany@usq.edu.au or 07 46312903.

Tom Delany

2 Call for papers ATTA Conference

The 16th Annual Conference of the Australasian Tax Teachers' Association is to be held 29 January - 31 January 2004 at Flinders University, Adelaide, Australia, hosted by the Schools of Commerce and Law.

Call for papers & discussants*

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

The major theme for the conference is:

Tax Reform = Fairer, Efficient, Simpler Tax???

Papers presented focussing on this major theme will be considered for publication in a refereed monograph.

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 Friday 31 October.

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: 28th November 2003

To express interest please email: Paul Kenny Paul.Kenny@flinders.edu.au

Further non-academic matters please email: Nicholas Bluhm Nicholas.Bluhm@flinders.edu.au

3 Appointments, departures and honours

Congratulations to Mac Collings on being promoted as Associate Professor, University of Western Sydney.

Congratulations to Rebecca Millar on her promotion to senior lecturer, in the University of Sydney Faculty of Law.

On a sombre note, Carolyn Mall, a partner of Ernst & Young, in Sydney and one of the contributors to Deutsch, RL et al *Australian tax handbook*, Australian Tax Practice, (annual) and her family of husband Gerald Mall, and their children David, 10, Aimie, 7, and Elysse, 5, died when their Piper Aztec crashed shortly after takeoff from Mareeba, Queensland, on 1 October 2003.

4 IFA Congress Report

A very successful International Fiscal Association Congress (IFA Congress) was held in Sydney from 31 August to 5th September. The main subjects of the Congress were: Trends in company/shareholder taxation – single or double taxation; and Consumption taxation and financial services. Seminars included: Tax planning to avoid double taxation of dividends; Holding and conduit regimes; General anti-avoidance rules and international taxation; and Offshore investment funds regimes. Several ATTA members played prominent roles as General Reporters, Panelists, Chairs of Panels and Secretaries of Panels. The high brow social program, included drinks at the Art Gallery of NSW (I subsequently received an e-mail musing on 'tax and art' from a Canadian GST practitioner – who said that GST people have nothing interesting to talk about) and an evening at the Opera watching a performance of Bizet's *The Pearlfishers*. As is always the case the IFA Congress provided a great opportunity to catch up with overseas tax practitioners and academics. As usual, the proceedings of the Congress, were published by IFA and Kluwer in *Cahiers de droit fiscal international*. A special edition of the *IBFD Bulletin* focusing on Australian tax issues was also published for the Congress. Several ATTA members wrote articles for this issue.

John Taylor

5 Call for applications for 2004 Atax Visiting Research Fellows

Attention all Tax Researchers

Two Atax Research Fellowships will be again offered in 2004 worth up to AUD\$7,500 each. We are looking to bring high-quality tax researchers to Atax in Sydney for a period of up to four 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

6 Notes on the TRN Oxford Conference 17th, 18th September 2003

The conference was held amongst the striking architecture and beautiful gardens of Worcester College which provided a truly unique and memorable experience. Professor Judith Freedman of Oxford University and Valentina Steele of Cambridge University made all the delegates feel very welcome and did a wonderful job organising the conference. With a conference theme on tax reform, an international panel of speakers and a good representation of Australian tax teachers (in addition to the speakers, Cynthia Coleman, Ken Devos, Michael Walpole & Yuri Grbich, Jeff Pope participated), there was never a dull moment. Note, next year the conference will be on the South Coast- Bournemouth. Date not finalised but September again.

Following a welcome and introduction by Professor Judith Freedman, the following papers were delivered:

Day One

Professor Daniel Shaviro, of the NYU School of Law

Rethinking Tax Expenditures

This paper makes a compelling case for the wide use of tax expenditures. Lessons to be learnt by the Australian government for greater use of tax expenditures?

Dr. David Duff, University of Toronto,

Tax Policy and Global Warming

This paper examines the role of tax policy in meeting Canada's requirements under the Kyoto accord. A highly topical paper with international relevance.

Angharad Miller and Cornelius Alalade,

Bournemouth University

Development and Reform of Oil and Gas Fiscal Systems in the UK and Nigeria

This paper considers the principles of good petroleum fiscal system design as applied to the oil and gas industries of the UK and Nigeria. The two country comparison provided a very interesting insight into oil and gas taxation.

Professor Soler Roch, Universidad de Alicante

The reform of a tax code: the Spanish General Tax Act

Spain's new General Tax Act is the focus of this highly topical paper.

Prafula Fernandez and Jeff Pope, Curtin University

Australian Tax Reforms affecting multinational enterprises.

This important paper examines recent Australian international tax rules affecting multinational enterprises. It finds that these rules are biased against Australian companies expanding offshore and points to the need for reform.

Dr Lynne Oats, Warwick Business School and Dr Rodney Fisher, ATAX
Australian corporate and shareholder tax reform

Lynne (a former Australian tax teacher) provides a wonderful paper on the history of Australian tax system reviews and corporate tax and finds that there are lessons to be learnt for reforming the company tax system.

Paul Kenny, Flinders University,
A review of the 1999 Australian Capital Gains Tax Reforms.

This paper examines the 1999 Ralph CGT reforms and classified the reforms as tax preferences or integrity measures. The paper finds that the integrity measures were welcome (although 14 years late). However, the paper found that the CGT preferences seriously damaged equity and arguably impeded efficiency. Overall given the great expansion of CGT related rules, CGT has become more complex.

The papers on day one were followed by drinks and dinner at Worcester College Hall. The after dinner speaker- Andrew Dilnot, (Principal of St Hugh's College, Oxford, formerly Director of the Institute for Fiscal Studies), provided a telling insight into the impact of tax reform. Andrew recounted the Institute's extensive studies of tax and affect on human behaviour that showed little if any real impact.

Day 2

Miranda Stewart, University of Melbourne ,
The role of the IMF in contemporary tax reform projects

This fascinating paper looks at the role of IMF tax reform conditionality in respect of its concessional lending programmes over the last 6 years. The paper finds that issues of equity and politics in tax reform are largely absent from IMF conditionality documents.

Dr Ian Roxan, LSE,
Globalization, Tax Policy and the Developing World.

Ian's paper on Globalization, Tax Policy and the Developing World found the need for tax policy to take account of equity and the ability to pay principle. The point was made that income or wealth taxes were appropriate or alternatively a progressive consumption tax would suffice, so long as the tax provided a fair measure of one's ability to pay.

Dr. Paul Tammert, Tallinn Technical University,
The reversal logic of income tax- Estonian case.

An interesting paper on Estonia's flat income tax (with a low tax free threshold).

Jacqueline Arendse (and Maeve Koltz) University of Witwatersrand
Tax Reform in South Africa since 1994

This excellent paper examines the wide ranging reforms made to the South African tax system from 1994. These include: a capital gains tax; a general anti avoidance rule; and important changes to tax administration. Also, targeted capital allowances were introduced to encourage industry.

Professor Alan McNaughton, University of Waterloo,
Canada *Empirical evidence on taxpayers' perceptions of their marginal tax rates: implications for tax reform.*
Alan's well researched paper based on taxpayer surveys, considers the empirical evidence on taxpayers' perceptions of their marginal tax rates and notes the implications for tax reform. The paper finds that taxpayers have inaccurate perceptions of their tax status, although this falls for higher income earners. The obvious lesson for policy makers is that a tax change may not effectively induce people to change their behaviour.

Dr Margaret Lamb, Professor Keith Hoskin and Penny Tuck, Warwick Business School

Enabling Change in the UK's Inland Revenue: The character of strategic discourse.

This interesting paper looks at the Inland Revenues' modernisation in its recent focus on referring to taxpayers as customers. It examines the dilemmas and ambiguities associated with such a stance.

Dr Nabil Orow, Monash University

The operation of general anti-avoidance rules, corporate re-organisation and structured finance.

The operation of general anti-avoidance rules (GAR), corporate re-organisation and structured finance is examined in this important paper. It highlights the uncertainty and the deficiencies of general anti avoidance measures and suggests limitations for its application to certain financial arrangements. The paper lead to a very lively debate about the merits of GAR.

Edwin Simpson, University of Oxford.

Reforming anti-avoidance techniques

This highly topical paper discusses the reform of anti-avoidance techniques in the UK. The paper has a central focus on the adoption of a GAR in the UK having regard to the leading UK anti avoidance cases. Again this paper sparked much discussion on the merits of GAR.

Additional papers published in conference proceedings:

Ken Devos, Monash University

Penalties and sanctions for taxation crimes in the United Kingdom and implications for taxpayer compliance

Simon James, Kristina Murphy and Monika Reinhart, University of Exeter,

2. Taxpayer beliefs and views: a new survey

Jeff Pope and Prafula Fernandez, Curtin University

Australian tax reform: The case for abolishing the superannuation surcharge tax

Further, KPMG Professor of Tax Law, Judith Freedman provided delegates a copy of her paper, 'Tax and corporate responsibility' 2/6/03 published in *The Tax Journal*.

Paul Kenny

7 e-Journal of Taxation Research call for papers

Work is underway on the second issue of the **e-Journal of Tax Research**. The e-Journal is a refereed, international journal that will publish original, scholarly work on all aspects of taxation. It aims to promote timely dissemination of research and public discussion of tax-related issues, from both theoretical and practical perspectives.

Submission of original contributions on any topic of tax interest is welcomed, and should be sent as an email attachment to the Production Editor at ejtr@unsw.edu.au The e-Journal is jointly edited by Rodney Fisher (Atax UNSW) and Binh Tran-Nam (Atax UNSW) and will normally be published by Atax twice each year in June and December. The second issue is planned to be available in mid December 2003 from the Atax website.

8 Canadian Research Funding

Canada-Asia-Pacific Award in Canadian Studies (CAPA)

CAD \$5,000 to \$10,000

The program is designed to support scholars in universities or research institutes in the Asia-Pacific Region to undertake short term research, including collaborative research, contributing to the understanding of bilateral and multilateral relations between Canada and the Asia-Pacific Region. The award assists with direct costs related to

the research project, and, when a research trip to Canada is warranted, provides assistance towards international airfare and a weekly flat rate allowance for a period not exceeding five weeks.

deadline – 31 December 2003 http://www.iccs-ciec.ca/pages/5_govprogs/e_capacaw.html

International Research Linkages (PIRL)

Facilitate international collaborative research by providing assistance to teams of researchers from Canada and one or more countries in order to organize seminars or other forms of research linkages. The International Council for Canadian Studies, with the financial assistance of the Canadian Department of Foreign Affairs and International Trade is offering grants of up to C\$8,000 to assist in the establishment of international research networks in the area of Canadian Studies between Canada and other countries.

deadline - 31 December 2003 http://www.iccs-ciec.ca/pages/5_govprogs/hh_linkage.html

Canadian Cultural / Academic Personalities Exchange Program (CPEP)

The purpose of this program is to assist prominent Canadian personalities in the cultural or academic fields to obtain better exposure of their work and raise the profile of Canada abroad. The program covers all university sectors and disciplines (although, in the latter case, priority is given to projects promoting Canadian Studies abroad). The projects are evaluated in particular on the quality and the quantity of planned activities and of the targeted audiences in priority countries.

No Deadline

9 Jan Francke Tax Research Award

The Organisation for Economic Co-operation and Development is seeking submissions for its Third OECD Jan Francke Tax Research Award. The topic for the third research award is: The compliance spectrum: achieving the right balance between service and enforcement. What is the right balance in a revenue authority between its service activities and its enforcement efforts?

Deadline for submissions: 30 September 2004, 18:00 (GMT)

Website: <http://www.oecd.org/daf/ctpa/ta> or <http://www1.oecd.org/DAF/FSM/WebVersion/Index.htm>

Email: jeffrey.owens@oecd.org

Telephone + 33 1 45 24 91 08 Fax + 33 1 44 30 63 12

Post Mr. Jeffrey Owens

Centre for Tax Policy and Administration

2 rue André-Pascal

75775 Paris Cedex 16

France

Last year, Marg McKerchar was a runner up and her entry, “*Understanding and predicting taxpayers’ behavioural responses to actions by tax administrations,*” may be viewed at <http://www.oecd.org/dataoecd/9/49/2789937.pdf> The winning entry, by Kim M Bloomquist, on “*Income inequality and tax evasion: a synthesis,*” may be viewed at <http://www.oecd.org/dataoecd/51/26/2501390.pdf> and the other runner up Lars P Feld & Bruno S Frey on “*Deterrence and tax morale: how tax administrations and taxpayers interact,*” may be viewed at <http://www.oecd.org/dataoecd/9/51/2789923.pdf>

Sponsored by Atax, The University of New South Wales; The University of Nottingham; OECD; The International Tax Program (ITP) at Harvard University, the International Bureau of Fiscal Documentation; Graduate School of Law and Politics University of Tokyo.

10 Third Annual meeting of the Law & Humanities Junior Scholar Workshop Call for papers

UCLA School of Law, Columbia Law School, University of Southern California Center for Law, History & Culture, and Georgetown University Law Center invite submissions for the third annual meeting of the Law & Humanities Junior Scholar Workshop to be held at UCLA School of Law in Los Angeles on June 6-7, 2004.

Paper submission details: Papers should be works-in-progress between 30 and 50 double-spaced pages in length. A paper that has been submitted for publication is eligible, but will be disqualified if it is in galley proofs or in print at the time of the Workshop. The selected papers will appear in a special issue of the Legal Scholarship Network; there is no other publication commitment. The Workshop will pay the travel expenses of authors whose papers are selected for presentation

Submissions will be accepted until January 9, 2004, and should be sent (preferably by e-mail) to:
Contact: Center for the Study of Law and Culture Columbia Law School; Email:
MAILTO:culture@law.columbia.edu

Please also include your contact information with your submission. For more information:
Contact: Jinah Paek Tel: 212.854.2511 Email: MAILTO:culture@law.columbia.edu
Web: http://www.law.columbia.edu/center_program/law_culture/lh_workshop

11 Tax, Accounting, Economics and Law Related Meetings

Now in general, then chronological order.

Local

Atax Seminars and workshops <http://www.atax.unsw.edu.au/pe> **Atax Continuing Education Classes** in taxation are suitable for those wishing to update their skills without assessment tasks or exams. Classes are held evenings 6-8pm, AGSM, 1 O'Connell Street, Sydney. <http://www.atax.unsw.edu.au>

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. Enquiries kristenrussell@taxinstitute.com.au. For further information, contact Vanessa Cripps by telephone on (02) 8223 0032, or: vanessacripps@taxinstitute.com.au

Law via the Internet 2003 5th Conference on Computerisation of Law via the Internet, University of Technology, Sydney (UTS) & University of New South Wales (UNSW), Sydney, Australia, 26-28 November 2003 <http://www.austlii.edu.au/austlii/conference>

Sixteenth Annual Australasian Tax Teachers Association Conference 2004, Flinders University, tentative dates 29/1/04- 31/1/04; tentative accomodation venue Glenelg (this is the closest accomodation and its on the beach). Contact Paul Kenny, Senior Lecturer of Taxation Law, School of Commerce, Flinders University, GPO 2100 Adelaide 5001 Ph. 08-8201 2102 Mobile: 0413 833 818 Paul.Kenny@flinders.edu.au See the write up about Glenelg in the *Australian Financial Review*, Lift out section, Life & Leisure, 22-24 August 2003, p 10

4th World Tax Conference, Sheraton on the Park, Sydney, 25 (Welcome Reception), 26 & 27 February 2004. Organised by the Taxation Institute of Australia in association with tax associations from Ireland, UK, Canada, Czech Republic, Malaysia, The Netherlands and Spain. World leading tax advisers and revenue officials will be presenting on a comprehensive group of practical topics of relevance to everyday work in international tax. For a copy of the brochure and registration form, go here <http://www.WorldTaxConference2004.com/WTC04brochure.pdf>
For all information relating to the 4th World Tax Conference 2004, go to <http://www.worldtaxconference2004.com> or contact Vanessa Cripps on (02) 8223 0032 or by email by clicking <mailto:vanessacripps@taxinstitute.com.au>
World Tax Conference summarised notes from the UK in 2002 or listen to the full audio of the lectures go to this website <http://tax.org.uk/wtc2002/>

Compromise and the academy: ethics and the governance of universities in a commercial era, Institute for Social Research conference, 15-16 April 2004, Melbourne

6th International Conference on Tax Administration, Crowne Plaza, Coogee Beach, Sydney, 15 & 16 April 2004, Sydney Australia. If you are interested in attending the conference and/or presenting paper register your interest online at <http://www.atax.unsw.edu.au/pe/conferences/txad2004.htm> or contact Paul Serov at Atax on ph 02 9385 9355, fax 02 9385 9320 or email p.serov@unsw.edu.au

China Tax & Investment Forum 19 & 20 April 2004 - Crowne Plaza Coogee Beach. China is the focal point of Australia's trade and economic future. Its emergence has brought about fundamental changes in the tax and investment framework of the whole Asia-Pacific region. How will this impact on investment flows and economic opportunity? Where is the current round of business tax reform in China going? What will its impact be on a possible US-Australia free trade agreement and its larger institutional implications? How are other Asian tax systems responding to China's success in attracting foreign investment and what is the competitive prognosis? What are the immediate and medium term changes to taxes which will flow from these fundamental strategic changes? This symposium pulls together foremost experts to examine detailed tax problems in the context of wider investment and regional issues. For further information on this event contact Paul Serov at Atax UNSW on 02 9385 9355 or p.serov@unsw.edu.au

Corporate Governance and Ethics: Beyond Contemporary Perspectives, Macquarie Graduate School of Management, Sydney, June 28 to 30, 2004. <http://www.une.edu.au/febl/Business/Conference/CorpGov/> Contact person: Kala Saravanamuthu ksaravan@pobox.une.edu.au

Accounting and Finance Association of Australia and New Zealand Conference 2004, Alice Springs, Northern Territory, 4-6 July 2004 <http://www.afaanz.org>

Asia Pacific Interdisciplinary Perspectives on Accounting 2004 (APIRA) Singapore. July 4 to 6, 2004. <http://www.accountancy.smu.edu.sg/Apira/> Contact person: Adelene Ang aang@smu.edu.sg

Australasian Law Teachers Association Conference 2004, Northern Territory University, Darwin, July 2004

Critical Accounting Education and Research, Nanyang University, Singapore. July 7, 2004 <http://www.une.edu.au/febl/Business/Conference/Edu/> Contact person: Kala Saravanamuthu ksaravan@pobox.une.edu.au

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 2003 events schedule

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>

International Atlantic Economic Society (IAES) conference. You can visit IAES's web site (www.iaes.org) for more information. Prof. dr. M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl IAES conferences to be held, will be Lisbon, Portugal 10-14 March 2004; Chicago, Illinois 7-10 October 2004

Ninth International Tax Planning Conference 2003, 5-6 December ITC Grand Maratha Sheraton Hotel, Mumbai. The special theme is Tax treaty interpretations. Conference chair: Klaus Vogel and Conference Director: Roy Rohatgi. Organised by Bombay Management Association <http://www.bma-india.com> bma@hathway.com in co-operation with International Bureau of Fiscal Documentation and Asia Pacific Tax Bulletin in the Netherlands; International Fiscal Association – India Branch Western Region Chapter. Includes Indian and overseas speakers from France, Germany, United States, Mauritius, Singapore, and the United Kingdom.

Association of American Law Schools (AALS) Conference on Educating Lawyers for Transnational Challenges, 26-29 May 2004, Hawaii. For information: Gehan Girguis, AALS Executive Assistant at ggirguis@aals.org

European Association of Tax Law Professors Meetings and conferences <http://www.eatlp.org> Paris 3-5 June 2004; Naples 2-4 June 2005; Budapest 2006; Helsinki 2007

Other useful law related conference websites include the **UNSW Faculty of Law Conference Calendar 2003** <http://www.law.unsw.edu.au/events/confcalendar2003.html> **New South Wales Bar Association** 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> **LexisNexis New Zealand Professional Development Calendar** <http://www.lexisnexis.com.au/nz/conferences/seminars/default2003.asp> See also the *inTax* Seminars Directory, published in *inTax Magazine*.

12 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages.

LOCAL

Billett, Stephen; Ehrich, Lisa and Herson-Tinning, Bernie [How small business learnt about goods and services tax: lessons for vocational education and training](http://www.ncver.edu.au/research/proj/nr1024.pdf), Adelaide, National Centre for Vocational Education Research, 2003 <http://www.ncver.edu.au/research/proj/nr1024.pdf>

Michael *Managing compliance*, Address to The Tasmanian Chamber of Commerce and Industry, 3 September 2003 <http://www.ato.gov.au/corporate/content.asp?doc=/content/sp200309.htm>

Michael *Balancing individual interests and community needs – a focus on legal professional privilege*, The Australian Italian Association Tax Seminar, Melbourne <http://www.ato.gov.au/corporate/content.asp?doc=/content/37818.htm>

Michael *The Challenges of tax administration*, Taxation Institute of Australia 2003 Victorian State Convention, Lorne <http://www.ato.gov.au/corporate/content.asp?doc=/content/37789.htm>

De Haan, Philip and Wong, Isabella "Effective tax rates on payments from super funds" (2003) No 9 *Superannuation Bulletin* 307-10

Edmundson, Peter & McMahon, Peter "GST and compulsory acquisitions" (2003) Issue 9 *GST News* 1-5

Lyons, Mark *Charities: Conspiracy or confusion?* Australian Centre for Cooperative Research & Development, University of Technology, Sydney, 1-10-2003. The debate over tax-deductible status is a distraction from the issues facing the nonprofit sector. <http://www.apo.org.au/webboard/items/00463.shtml>

(2003) 7 (1) *Tax Specialist*

- Howe, Betsy-Ann & Howell, Benita "Understanding the new venture capital concessions"
- Morgan, John "Consolidation and unrealised losses – Subdivision 165-CC and 715-A"
- Boujos, Jocelyne; Henn, Thomas & Meegahage, Modiesha "Part IV ... no limit to its operation?"
- Betkowski, Frank "Accounting for the tax consolidation system"

(2003) 7 (2) *Tax Specialist*

- Fisher, Rodney "Ralph review: Reform by name but not nature?"
- Azzi, John George "Challenging transfer pricing determination in light of *Daihatsu*"
- Cooper, Gordon "Interest shown when Steele taken to Hart"
- Howe, Betsy-Ann; Howell, Benita; Jewell, Murray & Cridland, Matthew "Securitisations, income tax and GST"
- Morgan, F John "Consolidation and the operation of Subdivision 165-CD – which denies losses to shareholders etc in loss companies"

(2003) 38 (4) *Taxation in Australia*

- MacGregor, Aaron "Tax cases: *Hart v Commissioner of Taxation [2003] FACAFC 105 (1 August 2003)*"
- Ong, Cindy "Tax cases: *Commissioner of Taxation v Metaskills Pty Ltd [2003] FCA 766 (23 July 2003)*"
- Neale, Ray & Smith, Leigh "To advise or not to advise: a taxing question?"
- Robinson, Graeme "Helping your clients survive an income tax audit"
- McCleary, Alice "Celebrating 60 years of shared tax knowledge – Critical commentary and camaraderie – our first National Conventions"
- Harvey, Keith "GST for property developers"
- Stacey, Paul "GST – I fought "the law" and "the lore" won"
- Slegers, Peter "CGT – examining the events"
- Taxwrite services, "Tax tips: CGT small business reliefs – further points"
- Taxwrite services, "Technical news: Government initiatives"

(2003) No 39 *Weekly Tax Bulletin*

- Eager, John "TLAB (No 8) 2003: Franking deficit tax offset and penalty for excess deficit"
- Batalha, Luis "New ATO fact sheet on the GST margin scheme – what's missing?"
- INGLIS, MICHAEL "18 YEARS ON: WHAT NOW FOR CAPITAL GAINS TAX?"

(2003) No 40 *Weekly Tax Bulletin*

- Wolfers, Lachlan & Wilson, Kirk "The Block-style renovations get the chop"
- PAROISSIEN, IAN; JAMES, LYNDON AND O'ROURKE, KEVIN "THE TAX COMMISSIONER AND COMPANIES – NEGOTIATING A SHARED FUTURE, BUT BEWARE OF TRANSFER PRICING AND GST HOTSPOTS"

(2003) No 41 *Weekly Tax Bulletin*

- Taylor-Sands, Michael "Australia to relax PE record-keeping requirements"
- Batalha, Luis "ISPT Nominees case – trust issues revisited"

Overseas (some/many of these items mention Australia and/or New Zealand)

(2003) 57 (10) *Bulletin for International Fiscal Documentation*

- Vogel, Prof Dr Dr hc Klaus "Tax treaty news"
- Arnold, Brian J "Threshold requirements for taxing business profits under tax treaties"
- De Ceulaer, Stefaan "Community most-favoured-nation treatment: one step closer to the multilateralization of income tax treaties in the European Union?"
- SMITH, ANDREW MC AND DUNMORE, PAUL V "NEW ZEALAND'S THIN CAPITALIZATION RULES AND THE ARM'S LENGTH PRINCIPLE"

Eastaway, Nigel; Gallafent, Richard and Dauppe, Victor, *Intellectual property law and taxation*, 6th ed, London, Sweet & Maxwell, 2003

Fennell, Lee Anne "Death, taxes and cognition" (2003) 81 *North Carolina Law Review* 567-652

Greenleaf, Linda "Catch-22: The deferral dilemma" (2003) 120 *South African Law Journal* 580-601

HOOREBEEK, MARK VAN "PART ONE: TURNITIN AND THE PERILS OF ENTERING THE EVIL HOUSE OF CHEAT AT CHEATHOUSE.COM"; "PART TWO: HOLD THE EMAILS: "SENIOR ACADEMIC CAUGHT BY NEW ANTI-PLAGIARISM SOFTWARE" (2003) 37 *LAW TEACHER* 174-87

MADISON, ALLEN D "THE TENSION BETWEEN TEXTUALISM AND SUBSTANCE-OVER-FORM DOCTRINES IN TAX LAW" (2003) 43 *SANTA CLARA LAW REVIEW* 699-750

(2003) 56 (2) *NATIONAL TAX JOURNAL*

- BERLIANT, MARCUS & ROTHSTEIN, PAUL "POSSIBILITY, IMPOSSIBILITY, AND HISTORY IN THE ORIGINS OF THE MARRIAGE TAX"
- YITZHAKI, SHLOMO "COST-BENEFIT ANALYSIS AND THE DISTRIBUTIONAL CONSEQUENCES OF GOVERNMENT PROJECTS"
- KITCHEN, JOHN "OBSERVED PRINCIPLES BETWEEN ECONOMIC AND TECHNICAL RECEIPTS REVISIONS IN FEDERAL BUDGET PROJECTIONS"
- GUPTA, SANJAY & MILLS, LILLIAN F " DOES DISCONFORMITY IN STATE CORPORATE INCOME TAX SYSTEMS AFFECT COMPLIANCE COST BURDENS?"
- SERRA, PABLO "MEASURING THE PERFORMANCE OF CHILE'S TAX ADMINISTRATION"

FORUM ON INNOVATIONS IN EDUCATION POLICY AND EDUCATION RESEARCH

- NECHYBA, THOMAS J "WHAT CAN BE (AND WHAT HAS BEEN) LEARNED FROM GENERAL EQUILIBRIUM SIMULATION MODELS OF SCHOOL FINANCE?"

- Loeb, Susanna & Strunk, Katharine "The contribution of administrative and experimental data to education policy research"

Oliphant, Joel "Taxation and treaty rights: Benoit v Canada's Historical Context and Impact" (2003) 29 *Manitoba Law Journal* 343-73

13 Media mentions of ATTA members

Michael Dirkis, Taxation Institute of Australia, was interviewed about the Australian Tax Office considering allowing tax payers to use their Credit Cards to pay tax bills, on the 24 September 2003 on Sky News, around 12:10pm.

ATTA News November 2003

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

Editor: Colin Fong, Atax, Faculty of Law, The University of New South Wales c.fong@unsw.edu.au
ATTA website <http://www.orange.usyd.edu.au/atta>

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1 Presidential column

The running of the Melbourne Cup has come and gone and as sure as night follows day Christmas cannot be too far around the corner. We enjoy the regularity of events that happen during the year be they the celebration of Easter, mother or father's day or our own birthday. We draw a certain comfort from this predictable pattern.

Even in taxation law there appears to be many predictable events. For example the current debate that has been ignited by the Reserve Bank in relation to negative gearing as it relates to residential property investments. It seems that we need to have this negative gearing debate every couple of years. The arguments are not much different this time with just a little more evidence that the availability of tax deductions has influenced the price that investors are prepared to pay for residential property. Another predictable tax debate on the run up to the next election is the reduction of the rates of tax applicable to individuals. One would have to question as to whether that the motivation of the parties relates to good economic policy or a method of getting their side elected. Yes these tax debates appear to be events that we need to have, they make us comfortable in the knowledge that the world is not changing too quickly and that some basic issues will never be completely forgotten.

On a tax technical issue I note that on 7 November 2003, the High Court heard the appeal by the Tax Commissioner against the decision of the Full Federal Court in *Hart v FCT* (2002) 50 ATR 369. The Court reserved its decision, which is expected to be released some time in 2004. I encourage you to enter the "Hart Prediction" if you wish to nominate what you consider will be the result in this case in 50 words or less. You can email me on delany@usq.edu.au and be in the running for a \$50 gift voucher.

Our annual conference which is on 29th to 31st January 2004 at Flinders University is shaping up to be a really big event. Paul Kenny has received a great level of interest from members wishing to present a paper and so the program will be packed with excellent material. See later in this newsletter for more information about the conference. Make sure that you register, organize travel arrangements and accommodation so that you do not miss out.

Keep Well.

Tom Delany

2 ATTA Conference

The 16th Annual Conference, Australasian Tax Teachers' Association, at Flinders University, Thursday 29 January to Saturday 31 January 2004, Conference theme- Tax Reform = Fairer, Efficient, Simpler Tax???

Registration cost for atta members \$330, registration closes 30 November 2003, accomodation details and forms are at Flinders University internet site Australian Taxation Index

www.ssn.flinders.edu.au/commerce/tax/

Submission of final papers: 28th November 2003

To express interest please email: Paul Kenny Paul.Kenny@flinders.edu.au

Further non-academic matters please email: Nicholas Bluhm Nicholas.Bluhm@flinders.edu.au

3 Appointments, departures and honours

Marg McKerchar has been awarded the CPA Australia Frank Burke Scholarship to research into tax complexity and tax practitioners.

Chris Evans has been awarded a CPA Australia Small Business Research Grant to investigate the relationship between small business record keeping and exposure to tax audit, increased compliance costs and liquidity issues.

Dale and Catherine Pinto are delighted to announce the arrival of their second son, Isaac Mark Pinto, who was born at 11.04am Western Standard Time on Thursday 30 October 2003. He weighed in at 7 pounds, 3 ounces (3280 grams), and is happy and healthy ... and yes, Dale already admits that Isaac already has more hair than him!

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

Last year, in ATTA News, I published a list, which I hoped to issue on an annual basis. During the year, a number of PhD's were completed and I found out about others, which were not on the original list. Please notify me of any, which have commenced or have been completed and or have been accepted for publication. I hope to issue a new list in January or February 2004.

5 London house for rent

London. Attractive fully furnished 2 bedroom flat, available January - June (neg.) 2004. Large high-ceilinged living room, large master bedroom, 2nd bedroom with bunk-beds. Also semi-private front garden with garden furniture - lovely in summer - and small rear terrace. Within three level Edwardian house. Walking distance to Muswell Hill, north London, with lively shopping and amenities. Access to Piccadilly and Northern line tubes - 50 minutes to central London. Suit visiting academic with young family. 250 GBP per week. Contact g.j.simpson@lse.ac.uk

The flat owners are LSE Law academics, colleagues of tax professor Ian Roxan, who several people in ATTA met at the TRN conference in September.

6 Jan Francke Tax Research Award

The Organisation for Economic Co-operation and Development is seeking submissions for its Third OECD Jan Francke Tax Research Award. The topic for the third research award is: The compliance spectrum: achieving the right balance between service and enforcement. What is the right balance in a revenue authority between its service activities and its enforcement efforts?

Deadline for submissions: 30 September 2004, 18:00 (GMT)

Website: <http://www.oecd.org/daf/ctpa/ta> or <http://www1.oecd.org/DAF/FSM/WebVersion/Index.htm>

Email: jeffrey.owens@oecd.org

Telephone + 33 1 45 24 91 08 Fax + 33 1 44 30 63 12

Post Mr. Jeffrey Owens

Centre for Tax Policy and Administration

2 rue André-Pascal

75775 Paris Cedex 16

France

Last year, Marg McKerchar was a runner up and her entry, "*Understanding and predicting taxpayers' behavioural responses to actions by tax administrations,*" may be viewed at <http://www.oecd.org/dataoecd/9/49/2789937.pdf> The winning entry, by Kim M Bloomquist, on "*Income inequality and tax evasion: a synthesis,*" may be viewed at <http://www.oecd.org/dataoecd/51/26/2501390.pdf> and the other runner up Lars P Feld & Bruno S Frey on "*Deterrence and tax morale: how tax administrations and taxpayers interact,*" may be viewed at <http://www.oecd.org/dataoecd/9/51/2789923.pdf>

Sponsored by Atax, The University of New South Wales; The University of Nottingham; OECD; The International Tax Program (ITP) at Harvard University, the International Bureau of Fiscal Documentation; Graduate School of Law and Politics University of Tokyo.

7 Tax, Accounting, Economics and Law Related Meetings

Now in general, then chronological order.

Local

Atax Seminars and workshops <http://www.atax.unsw.edu.au/pe> **Atax Continuing Education Classes** in taxation are suitable for those wishing to update their skills without assessment tasks or exams. Classes are held evenings 6-8pm, AGSM, 1 O'Connell Street, Sydney. <http://www.atax.unsw.edu.au>

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. Enquiries kristenrussell@taxinstitute.com.au. For further information, contact Vanessa Cripps by telephone on (02) 8223 0032, or: vanessacripps@taxinstitute.com.au

Law via the Internet 2003 5th Conference on Computerisation of Law via the Internet, University of Technology, Sydney (UTS) & University of New South Wales (UNSW), Sydney, Australia, 26-28 November 2003 <http://www.austlii.edu.au/austlii/conference>

Sixteenth Annual Australasian Tax Teachers Association Conference 2004, Flinders University, 29/1/04-31/1/04; Glenelg. Accommodation details and forms are at Flinders University internet site Australian Taxation Index www.ssn.flinders.edu.au/commerce/tax/ Contact Paul Kenny, Senior Lecturer of Taxation Law, School of Commerce, Flinders University, GPO 2100 Adelaide 5001 Ph. 08-8201 2102 Mobile: 0413 833 818 Paul.Kenny@flinders.edu.au

Law & Finance Pty Ltd **2nd Australian Taxation Summit**, 9-10 February 2004, The Grace Hotel, Sydney. A technical and policy update on recent and imminent legislation, rulings and determinations. Optional masterclasses on Determining the major decisions and required information for consolidation; Understanding the technical and business impacts of revised AASB 1020/IAS 12. Registrations@lawfinance.com.au Tel: 61 2 92524455. Keynote speakers include David Vos, Dick Warburton, Jim Killaly. Other speakers include Richard Vann, practitioners from accounting and law firms.

4th World Tax Conference, Sheraton on the Park, Sydney, 25 (Welcome Reception), 26 & 27 February 2004. Organised by the Taxation Institute of Australia in association with tax associations from Ireland, UK, Canada, Czech Republic, Malaysia, The Netherlands and Spain. World leading tax advisers and revenue officials will be presenting on a comprehensive group of practical topics of relevance to everyday work in international tax. For a copy of the brochure and registration form, go here <http://www.WorldTaxConference2004.com/WTC04brochure.pdf>

For all information relating to the 4th World Tax Conference 2004, go to <http://www.worldtaxconference2004.com> or contact Vanessa Cripps on (02) 8223 0032 or by email by clicking <mailto:vanessacripps@taxinstitute.com.au> World Tax Conference summarised notes from the UK in 2002 or listen to the full audio of the lectures go to this website <http://tax.org.uk/wtc2002/>

Early bird offer. Register before 30 November and save \$300.

Compromise and the academy: ethics and the governance of universities in a commercial era, Institute for Social Research conference, 15-16 April 2004, Melbourne

6th International Conference on Tax Administration, Crowne Plaza, Coogee Beach, Sydney, 15 & 16 April 2004, Sydney Australia. If you are interested in attending the conference and/or presenting paper register your interest online at <http://www.atax.unsw.edu.au/pe/conferences/txad2004.htm> or contact Paul Serov at Atax on ph 02 9385 9355, fax 02 9385 9320 or email p.serov@unsw.edu.au

China Tax & Investment Forum 19 & 20 April 2004 - Crowne Plaza Coogee Beach. China is the focal point of Australia's trade and economic future. Its emergence has brought about fundamental changes in the tax and investment framework of the whole Asia-Pacific region. How will this impact on investment flows and economic opportunity? Where is the current round of business tax reform in China going? What will its impact be on a possible US-Australia free trade agreement and its larger institutional implications? How are other Asian tax systems responding to China's success in attracting foreign investment and what is the competitive prognosis? What are the immediate and medium term changes to taxes which will flow from these fundamental strategic changes? This symposium pulls together foremost experts to examine detailed tax problems in the context of wider investment and regional issues. For further information on this event contact Paul Serov at Atax UNSW on 02 9385 9355 or p.serov@unsw.edu.au

Corporate Governance and Ethics: Beyond Contemporary Perspectives, Macquarie Graduate School of Management, Sydney, June 28 to 30, 2004. <http://www.une.edu.au/febl/Business/Conference/CorpGov/> Contact person: Kala Saravanamuthu ksaravan@pobox.une.edu.au

Accounting and Finance Association of Australia and New Zealand Conference 2004, Alice Springs, Northern Territory, 4-6 July 2004 <http://www.afaanz.org>

Asia Pacific Interdisciplinary Perspectives on Accounting 2004 (APIRA) Singapore. July 4 to 6, 2004. <http://www.accountancy.smu.edu.sg/Apira/> Contact person: Adelene Ang aang@smu.edu.sg

Australasian Law Teachers Association Conference 2004, Northern Territory University, Darwin, July 2004

Critical Accounting Education and Research, Nanyang University, Singapore. July 7, 2004 <http://www.une.edu.au/febl/Business/Conference/Edu/> Contact person: Kala Saravanamuthu ksaravan@pobox.une.edu.au

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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>

International Atlantic Economic Society (IAES) conference. You can visit IAES's web site (www.iaes.org) for more information. Prof. dr. M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl IAES conferences to be held, will be Lisbon, Portugal 10-14 March 2004; Chicago, Illinois 7-10 October 2004

Ninth International Tax Planning Conference 2003, 5-6 December ITC Grand Maratha Sheraton Hotel, Mumbai. The special theme is Tax treaty interpretations. Conference chair: Klaus Vogel and Conference

Director: Roy Rohatgi. Organised by Bombay Management Association <http://www.bma-india.com> bma@hathway.com in co-operation with International Bureau of Fiscal Documentation and Asia Pacific Tax Bulletin in the Netherlands; International Fiscal Association – India Branch Western Region Chapter. Includes Indian and overseas speakers from France, Germany, United States, Mauritius, Singapore, and the United Kingdom.

Association of American Law Schools (AALS) Conference on Educating Lawyers for Transnational Challenges, 26-29 May 2004, Hawaii. For information: Gehan Girguis, AALS Executive Assistant at ggirguis@aals.org

European Association of Tax Law Professors Meetings and conferences <http://www.eatlp.org> Paris 3-5 June 2004; Naples 2-4 June 2005; Budapest 2006; Helsinki 2007

Other useful law related conference websites include the **UNSW Faculty of Law Conference Calendar 2003** <http://www.law.unsw.edu.au/events/confcalendar2003.html> **New South Wales Bar Association** 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> **LexisNexis New Zealand Professional Development Calendar** <http://www.lexisnexis.com.au/nz/conferences/seminars/default2003.asp> See also the *inTax* Seminars Directory, published in *inTax Magazine*.

8 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages.

LOCAL

Australian Council of Social Service *Taxation, fairness and public opinion*, October 2003
http://coss.net.au/news/upload/info351_tax_fairness_1.doc

Automated assistance in administrative decision making: issues paper, Barton, ACT, Administrative Review Council, 2003.

Braithwaite, Valerie "Perceptions of who's not paying their fair share" (2003) 38 *Australian Journal of Social Issues*

Dabner, Justin "Interest deductibility post business cessation" (2003) 43 *CCH Tax Week* 713-17

Drabsch, Talina *The economic and social implications of gambling*, NSW Parliament, Background Paper 9/2003, summary at <http://www.apo.org.au/linkboard/items/00925.shtml> or full text at <http://www.parliament.nsw.gov.au/prod/web/PHWebContent.nsf/PHPages/ResearchBp200309?OpenDocument>

Fong, Colin "Facing some certainties and uncertainties in life: taxes and corporations!" (2003) 18 (9) *Online Currents* 20-26

Johnson, James "Professional privilege, the ATO and s263" (2003) 77 (3) *Law Institute Journal* 76-77

McKerchar, Margaret *The impact of complexity upon tax compliance: a study of Australian personal taxpayers*, Sydney, Australian Tax Research Foundation, 2003

Murphy, Shirley "Superannuation contributions for casual employees" (2003) Issue 40 *CCH Tax Week* 665-68

On line opinion - Australia's e-journal of social and political debate <http://www.onlineopinion.com.au>

Research One *Legal history resources* <http://www.research-one.com.au/austlegalhis.html>

(2003) 38 (5) *Taxation in Australia*

- Levy, Gil "Issues & agendas"
- Rowland, Noel " CEO's message" includes excerpts from **Gordon Cooper** speech
- Yong, Maree "Sleight v Commissioner of Taxation [2003] FCA 896"
- Dean, Catherine "FCT v MacArthur [2003] FCA 903
- Marcarian, Matthew B "The future of taxation of trusts in Australia – a proposal"
- Barlin, Denis "The refinancing principle as applied to trusts"
- McCleary, Alice "Lodgment program "impossible of attainment" – a summary from 1957"
- McMahon, Janina "GST and partnerships: an ongoing concern"
- **Rider, Cameron** "The operation of Part IVA on genuine commercial transactions with tax-effective structures"
- Taxwrite Services "Tax tips: Changes of interests in property"
- Taxwrite Services "Technical news: The Commissioner's perspective"
- O'Bryan, Andrew; Parker, Michael & Warren, Graham "Q & A: Value shifting basics"

Thackeray, Vincent Gregory *Inconsistencies in the rights of review of the merits of Commonwealth administrative decision*, St Lucia, University of Queensland, 2003.

(2003) No 44 *Weekly Tax Bulletin*

- Cunningham, Lance & Waller, Marinda "Tax "cheat" or not?"
- Baker, Carolyn "Equity funding for New Zealand interests – optional convertible notes and the NZ accruals regime"

Tunstall, Ian "Pitfalls in the taxation of e-commerce" (2003) 6 *Internet Law Bulletin* 80-82

Wilson, S and Breusch, T (2003) "Taxes and social spending: The shifting demands of the Australian public" in (2003) 38 *Australian Journal of Social Issues* 39-56

Overseas (some/many of these items mention Australia and/or New Zealand)

Batchelder, Lily L "Taxing the poor: income averaging reconsidered" (2003) 40 *Harvard Journal on Legislation* 395-452

Bird, Richard M "Taxation and e-commerce" (2003) 38 *Canadian Business Law Journal* 466-71

(2003) 57(11) *Bulletin for International Fiscal Documentation*

Schwarz, Jonathan " European corporate group structures and financing: the impact of European Court decisions and European legislative developments"

Coosemans, Philippe and Drijkoningen, Peter "Recent corporate and financial tax developments in Belgium affecting international operations"

Hull, Howard R "New developments in the taxation of holding companies in Switzerland"

Gahleitner, Gerald and Fugger, Roland "Changes to Austria's tax law affecting holding structures"

Hattingh, P Johann "The role and function of Article 1 of OECD Model"

(2002) 50 (6) *Canadian Tax Journal*

- McCracken, Sara K "Going, going, gone ... global: a Canadian perspective on international tax administration issues in the "exchange-of-information age"

- Matteo, Livio di & Grootendorst, Paul "Federal patent extension, provincial policies, and drug expenditures, 1975-2000"
- Kershaw, Paul "Beyond the spousal tax credit: rethinking taxation of dependency and caregiving (again!) in the light of the Law Commission of Canada report"
- Arnold, Brian J; Sasseville, Jacques and Zolt, Eric M "Symposium: summary of the proceedings of an invitational seminar on taxation of business profits under tax treaties"
- Hale, Geoffrey "Policy forum: Comments on *The politics of taxation in Canada*"
- Campbell, Colin "Budget surplus: democratic deficit"
- Boothe, Paul "The art of tax reform"
- McQuaig, Linda "History of tax reform purged of class warfare and drama"
- Hale, Geoffrey "Response: taxation and competing prisms of political reality"
- Brooks, Neil "Canadian Tax Journal: fifty years of influence"
- Kallas, Paulina "2001-02 Award –winning student paper: The Canadian Tax Foundation Jean Potvin award for Quebec: A study of Article XXIX A of the Canada- US Tax Treaty: the limitation-on-benefits article"

Cockfield, Arthur J "Reforming the permanent establishment principle through a quantitative economic presence test" (2003) 38 *Canadian Business Law Journal* 400-24

Fullerton, Don & Metcalf, Gilbert E *The distribution of tax burdens*, Cheltenham, Edward Elgar Pub, 2003

Gilman, Derek "United States taxation of international e-commerce" (2002) 24a *Comparative Law Yearbook of International Business: E-commerce: law and jurisdiction*, special issue, 2002, pp 175-96

(2003) 29 (3) *International Tax Journal*

- Metzger, Patricia Ann "Tax considerations for licensors, licensees, and other parties to intellectual property transactions"
- Colburn, Steven C & Englebrecht, Ted D "Impact of recent cases on the significant business presence criterion for the section 936 possessions credit"
- Sierra, Ralph J "Puerto Rico and the anti-inversion challenge"
- Faiferlick, Christopher J et al "Using real options to transfer price research-based intangibles"
- Schadewald, Michael S "States test limits of attributional nexus in a global economy"

(2003) 14 (5) *International VAT Monitor*

- Millar, Rebecca "The Australian GST treatment of telephone cards"
- Almendral, Violeta Ruiz "Autonomous communities taking advantage of the mechanism to ensure the neutrality of VAT"
- Annacondia, Fabiola "The European Court of Justice – judgments and cases pending"

Kenny, Paul "Australian taxation, ethics and social capital" (2002) 21 *Business and Professional Ethics Journal* 109-127

Li, Jinyan "Consumption taxation of electronic commerce: problems, policy implications and proposals for reform" (2003) 38 *Canadian Business Law Journal* 425-65

Moran, Beverly I "Taxation," in: Cane, Peter & Tushnet, Mark (eds) *Oxford handbook of legal studies*, Oxford, Oxford University Press, 2003, Ch 18, pp 377-96

Pfann, Gerard A & Kranenburg, Hans Van "Tax policy, location choices, and market structure" (2003) 46 *Journal of Law & Economics* 61-84

Spitzer, Hugh D "Taxes vs fees: a curious confusion" (2003) 38 *Gonzaga Law Review* 335-66

Steiner, Hillel "Just taxation and international redistribution" (1999) 41 *Nomos: Global Justice* 171-91

Thuronyi, Victor *Comparative tax law*, The Hague, Kluwer Law International, 2003

Trayling, Mark "Tax havens and the alternatives: lower personal and corporate tax rates in Australia would be a far more effective way of countering the revenue impact of tax havens (tax avoidance) (2003) 117 *Journal of Banking and Financial Services* 29-33

9 Forthcoming publications

Burns, Lee *Australia in international law*, The Hague, International Bureau of Fiscal Documentation, (2nd quarter 2004)

Gilders, Fred; Taylor, John; Richardson, Grant; Walpole, Michael *Understanding taxation law – an interactive approach*, Chatswood, NSW, LexisNexis Butterworths, 2004 (January)

Kenny, Paul *Australian taxation 2004*, Chatswood, NSW, LexisNexis Butterworths, 2004 (December 2003 or January 2004)

10 Media mentions of ATTA members

Rick Krever interviewed regarding the requirement of international cooperation to deal with the problem that more than 40 per cent of all worldwide private assets have been invested in or passed through Swiss bank accounts. *Taking the lid off Swiss banks*, Australia Talks Back, Radio National Sydney, ABC Radio, 3 November 2003, 6:10pm.

Chris Evans was interviewed on personal tax reform on James Valentine, 2BL 702, ABC Radio, 25 November 2003, 2:45pm.

11 Quotable quotes

"Legal writing on the whole doesn't require imagination," Justice Ian Callinan during the launch of his fictitious novel, *Appointment at Amalfi*, in Brisbane, on 29 October 2003 via ABC Radio and news.com.au

Generous to buskers? Simon Crean, the current Australian Labor Party federal leader, on hearing of the tax cut of \$4 per week, for the majority of Australian workers, claimed this is the amount he normally gives buskers.

12 Question and answers

Q I am after *MacNiven v Westmoreland Investments Ltd* and the reference I have is [2001] STC 237, which is Simons Tax Cases, and I looked it up on Lexis in their UK Reported and Unreported Tax cases, but it wasn't there.

A It can be found in Westlaw, and if you don't have a subscription to Westlaw, it is available for free via BAILII at <http://www.bailii.org/uk/cases/UKHL/2001/6.html>

ATTA News December 2003

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

Editor: Colin Fong, Atax, Faculty of Law, The University of New South Wales c.fong@unsw.edu.au

ATTA website <http://www.orange.usyd.edu.au/atta>

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1 Presidential column

Christmas is almost here. A time to stop and take some time out to spend with family and friends. It is a truly wonderful occasion celebrating as it does the institution of the family and gives us the opportunity to catch up with some people that we have been too busy to spend some time with during the year. We have many treasured memories of Christmas and most of those memories emanate from our childhood. Many of you may have been born in a country where cold wintry weather is synonymous with the celebration while most of you will associate Christmas with warm balmy days. Wherever you spend this festive season I trust that you and those close to you have a really great time and that 2004 brings good health and happiness.

Speaking about the new year – have you finalized your plans to come to Adelaide at the end of January for the ATTA conference? The program looks really good – see item 2. I am looking forward to seeing you there.

Merry Christmas!

Tom Delany

2 ATTA Conference

The 16th Annual Conference, Australasian Tax Teachers' Association, at Flinders University, Thursday 29 January to Saturday 31 January 2004, Conference theme- Tax Reform = Fairer, Efficient, Simpler Tax???

Registration cost for ATTA members \$330, registration closes 30 November 2003, accomodation details and forms are at Flinders University internet site Australian Taxation Index
www.ssn.flinders.edu.au/commerce/tax/

Paul Kenny Paul.Kenny@flinders.edu.au
Further non-academic matters please email: Nicholas Bluhm Nicholas.Bluhm@flinders.edu.au

Approximate taxi fares, depending on peak or off peak hours: Adelaide airport to Flinders University \$15-20;
Adelaide airport to Glenelg \$10; Adelaide airport to Adelaide city \$10.

16TH ANNUAL CONFERENCE

AUSTRALASIAN TAX TEACHERS'

Association

Thursday 29 January to Saturday 31 January 2004

Tax Reform = Fairer, Efficient, Simpler Tax???

Hosted by the School of Commerce and School of Law, Flinders University

Flinders University
Law & Commerce Building
Sturt Rd, Bedford Park
Adelaide

DRAFT CONFERENCE PROGRAM

CLOSING DATES:

Abstracts: 15 October 2003
Registration: 30 November 2003
Final Papers 28 November 2003

ENQUIRIES

If you have any enquiries concerning the conference please feel free to contact:

Nicholas Bluhm

Phone: (61 8) 8201 3089
Fax: (61 8) 8201 2644
Email: Nicholas.Bluhm@flinders.edu.au

For all academic enquiries concerning the conference please feel free to contact:

Paul Kenny

Phone: (61 8) 8201 2102
Fax: (61 8) 8201 2644
Email: Paul.Kenny@flinders.edu.au

Full programme including speakers and topics will be forwarded.

THURSDAY 29 JANUARY – RAMADA PIER HOTEL GLENELG

6.30 pm Conference registration and Welcome Cocktail Party and opened by Professor Faith Trent AM, Executive Dean of the Faculty of Education, Humanities, Law and Theology, Ramada Pier Hotel Glenelg, sponsored by ATP and CCH. Book launch by ATP.

FRIDAY 30 JANUARY – LAW & COMMERCE BUILDING

8.00 am Buses pick up from Glenelg accommodation.

8.30 am Arrival Tea and Coffee sponsored by CCH
Lecture Theatre North 4, Law & Commerce Building. Level 0.

9.00 am Conference opening and welcome from University,
Professor Anne Edwards, Vice-Chancellor,
Lecture Theatre North 4, Law & Commerce Building. Level 0.

9.15 am **Plenary Session 1 – Hon Justice Graham Hill, Patron ATTA**
Lecture Theatre North 4, Law & Commerce Building. Level 0.

10.00 am **Plenary Session 2 – Michael D’Ascenzo, Second Commissioner of Taxation**
Lecture Theatre North 4, Law & Commerce Building. Level 0.

10.45 am Morning tea, sponsored by CCH

Lecture Theatre North 4, Law & Commerce Building. Level 0.

11.15 am Plenary Session 3 – Alice McCleary Deputy Chancellor, University of South Australia
Lecture Theatre North 4, Law & Commerce Building. Level 0.

12.00 CCH book launch of Australian Taxation Law

12.15 pm **Lunch, sponsored by CCH, Law & Commerce Building courtyard, Level 1, , Lecture Theatre North 4, Law & Commerce Building. Level 0**

1.15 pm Parallel sessions

2.15 pm Parallel sessions

3.15 pm Afternoon tea, sponsored by CCH,
Lecture Theatre North 4, Law & Commerce Building. Level 0.

3.45 pm Parallel sessions

5.00 pm Day 1 sessions conclude

5.05 pm Buses leave for Glenelg accommodation

6.15 pm Buses pick up from Glenelg accommodation

7.00 pm Conference Dinner Carrick Hill, sponsored by CCH

After dinner speaker, Richard Warburton, Chair of Board of Taxation

SATURDAY 31 JANUARY - LAW & COMMERCE BUILDING

8.30 am Buses pick up from Glenelg accommodation

9.00 am Arrival Tea and Coffee sponsored by Lexis Nexis

9.30 am Lexis Nexis book launch

9.40 am **Plenary Session 1 – Associate Professor Owen Covick, Deputy Head Faculty of Social Sciences**

Lecture Theatre North 4, Law & Commerce Building. Level 0.

10.20 am **Plenary Session 2 – Jim Gordon Inland Revenue New Zealand**
Lecture Theatre North 4, Law & Commerce Building. Level 0.

11.00 am **Morning tea, sponsored by CCH**
Lecture Theatre North 4, Law & Commerce Building. Level 0.

11.30 am Parallel sessions

12.30 pm Lunch, sponsored by CCH
Law & Commerce Building courtyard, Level 1.

1.30 pm Parallel sessions

2.30 pm Afternoon tea sponsored by CCH
Lecture Theatre North 4, Law & Commerce Building. Level 0.

3.00 pm **Parallel sessions**

4.00 pm Afternoon tea sponsored by CCH
Lecture Theatre North 4, Law & Commerce Building. Level 0.

4.30 pm **ATTA Annual General Meeting**
Lecture Theatre North 4, Law & Commerce Building, Level 0.

5.15 pm Farewell BBQ sponsored by CCH
Law & Commerce Building courtyard

2004 AUSTRALASIAN TAX TEACHERS' ASSOCIATION CONFERENCE
Flinders University

PARALLEL SESSIONS

Friday 1.30 session

CGT	Companies / trusts
Julie Cassidy - Capital Gains Tax in South Africa Lessons to be Learnt from the Australian Terrible Twins	Brett Freudenberg - Entity taxation: The phoenix that will rise again under the guise of simplicity, clarity and fairness?
Chris Evans - Taxing personal capital gains in Australia: causes of complexity and proposals for reform	David Dunbar - Trans Tasman Taxation relief: an exercise in political futility

Friday 2.30 session

Tax Reform	Compliance
Tom Delany - Part IVA and Tax Reform	Grant Richardson - An Analysis of the Impact of Tax Fairness Perceptions on Tax Compliance Behaviour in a Non-Western Jurisdiction: The Case of Hong Kong
Michael Blissenden - Tobin Tax	Lin Mei Tan - Tax Practitioner's Role in Taxpayer's Compliance ; a review and synthesis

Friday 4.00 session

International tax	Simplicity
Kerrie Sadiq - Jurisdiction to Tax and the Case for Threshold Reform	Michael Littlewood - Hong Kong's Tax System: An Exemplar of Simplicity
John Taylor - Alternative Treatments for Foreign Source Income in Australia's Dividend Imputation System	B Tran-Nam and J Glover - "The GST recurrent compliance costs of small business in Australia: A case study approach"

Saturday 11.30 am session

International tax	Small business and Insolvency
Andrew Smith - New Zealand's International Tax	Michael Dirkis and Brett Bonfield

Regime: Time For Further Tweaking?	"Much ado about nothing - Ralph's consideration of small business .
David White The Role of Double Tax Treaties: the New Zealand Government's Review Proposals	Chris Symes- Reminiscing the taxation priorities in insolvency

Saturday 1.30 pm session

Tax Reform	Small business & the Environment
Helen Hodgson - Tax Equity - Family Support Mechanisms	Stephen Barkoczy - Using tax concessions to promote venture capital investment in Australia - anomalies, inconsistencies and possible reforms
Natalie Stoianoff and Mary Kaidonis - The Tax Treatment of Mining Site Rehabilitation: Evaluating 10 Years of Reform	Hope Ashiabor Taxation and the Fostering Bio-diversity Conservation in Australia

Saturday 3.00 pm session

Tax Reform	Teaching session sponsored by ATP
David Smith - Stock-in-trade valuation for UK taxation purposes 1925 to 1971 (Has it been all the accountants way?)	Marg McKerchar – Teaching in Tax
Colin Fong - Tax Reform and the use of overseas tax materials in Australia	Tom Delaney – Tax Teaching 2004 Style Open discussion

3 Notice of Annual General Meeting for the Australasian Tax Teachers Association

Date: 31 January 2004

Time: 3:15pm

Venue: Lecture Theatre North 4, Law & Commerce Building, Level 0, School of Commerce and School of Law, Flinders University

Agenda:

Apologies

Correspondence. Outward to CPA on 2 May 2003.

Accounts

No elections as ATTA officebearers hold office for two years

Business arising from the previous AGM

ATTA Conferences 2005, 2006?

General business. Members are encouraged to bring to the notice of the meeting, any matters that concern them, preferably before the meeting.

Vote of thanks for ATTA Conference 2004 organisers

4 Proposed Dates for ATTA Annual Conference January 2005

To be hosted by: School of Accounting & Commercial Law Victoria University of Wellington Pipitea (Downtown Campus) Wellington NEW ZEALAND

On the day that *The Return of the King* premiers around the world, your Wellington organising committee issues a warm welcome for the ATTA conference to be held in Wellington in January 2005. We're confident that it will be a must-see with a fistful of Oscars on display!

We will, of course, be discussing conference plans and dates with you all at the Adelaide conference. In the meantime, we have tentatively set a date for the 2005 conference to maximise our chances of getting the best venue within the university, within walking distance of a range of hotels, restaurants and Wellington's beautiful harbour.

The tentative dates that we have chosen for the sake of making preliminary bookings are Thursday 27 January to Friday 28 January 2005 with welcome cocktails for the evening of Wednesday 26 January.

We chose these tentative dates taking into account the following:

- Wellington has a public holiday on Monday 24 January (a regional holiday observed in the Wellington area only);
- Australia Day is Wednesday 26 January;
- Most Australian schools seem to start on 24 January or later (Queensland 24 January; Northern Territory 25 January; Victoria & ACT 27 January; New South Wales 28 January; South Australia and Western Australia 31 January; Tasmania 10 February); and,
- New Zealand schools start on Monday 31 January.

During 2003 there have been major changes to trans-Tasman airfares which has resulted in lower fares overall especially for those who book early through the internet. The need for a Saturday night stay in order to obtain the lowest fares has also been removed.

Pacific Blue (Virgin Blue's international arm) has also announced its plan to commence flights to Wellington from March 2004 (initially from Sydney but more destinations are expected to be announced). This will provide further competition for trans-Tasman flights to Wellington.

The proposed conference date has been also set with the objective of allowing delegates maximum time for sightseeing in New Zealand with minimal use of their annual leave allowances! Conference delegates could visit Wellington from 22 to 30 January and only have to use 2 days annual leave!

David White and Andrew Smith

5 Appointments, departures and honours

Congratulations to John Hasseldine, on his promotion to a chair in accounting and taxation at Nottingham University, from 1 January 2004.

Brett Freudenberg was one of the recipients of the Griffith Awards for Excellence in Teaching for 2003. The citation read as follows: EARLY CAREER AWARDS Mr Brett Freudenberg School of Accounting, Banking and Finance. Mr Brett Freudenberg clearly demonstrates a commitment to teaching excellence. This award recognises his ability to capture the imagination of his students and bring to life what otherwise might be a dry subject area. He has a creative, highly organised, accessible and empathetic approach to teaching and makes use of a variety of innovative education tools designed to foster the development of confident independent learners.

Primrose Mroczkowski is now working in legal practice as well as still lecturing at Monash University. She is practising in tax law at Ambry Legal, in the Melbourne CBD.

Rebecca Millar's article in the [2003] *British Tax Review* was cited in the House of Lords decision of *Lex Service plc (Appellants) v Her Majesty's Commissioners of Customs and Excise (Respondents)* [2003] UKHL 67 at [31], decided on 4 December 2003 and available from the following URL

<http://www.publications.parliament.uk/pa/ld200304/ldjudgmt/jd031204/lex.htm>

6 Australian and New Zealand tax and related PhDs and SJDs completed and in progress

Last year, in ATTA News, I published a list, which I hoped to issue on an annual basis. During the year, a number of PhD's were completed and I found out about others, which were not on the original list. Please notify me of any, which have commenced or have been completed and or have been accepted for publication. I hope to issue a new list in February 2004.

7 London house for rent

London. Attractive fully furnished 2 bedroom flat, available January - June (neg.) 2004. Large high-ceilinged living room, large master bedroom, 2nd bedroom with bunk-beds. Also semi-private front garden with garden furniture - lovely in summer - and small rear terrace. Within three level Edwardian house. Walking distance to Muswell Hill, north London, with lively shopping and amenities. Access to Piccadilly and Northern line tubes - 50 minutes to central London. Suit visiting academic with young family. 250 GBP per week. Contact g.j.simpson@lse.ac.uk

The flat owners are LSE Law academics, colleagues of tax professor Ian Roxan, who several people in ATTA met at the TRN conference in September.

8 Young Researcher Award

Dear Colleague,

As you know, the IFA Permanent Scientific Committee (PSC) has established a Research Subcommittee to assist the PSC in selecting Congress subjects and Seminar topics. The International Bureau of Fiscal Documentation has kindly agreed to provide scientific and logistical support which will allow the Research Subcommittee to engage annually a young researcher who will provide technical assistance in the development of background material on possible subjects and topics.

The researcher will be provided with an office and other support services in the Bureau in Amsterdam for a period of approximately six months, which would ideally start some four weeks before the annual Congress, i.e. around 1 August 2004 - and ending around the end of February 2005. It should be clearly understood that candidates applying for this function must be in a position to make themselves available full time for the entire period.

The basic stipend for the position will be Euro 8,200 (gross amount) for the six months, but the amount could be adjusted in appropriate circumstances, based on the individual's qualifications and the period during which he or she will be able to work. A contribution towards rent will also be granted, the maximum amount being Euro 2,000. In addition, the expenses of attending the Congress (Vienna, September 5-10, 2004) as well as the February 2005 meeting of the PSC, which will be held somewhere in Europe, would be covered.

Ideally, the candidate would have not only an academic background in tax law but would have a special interest in international taxation perhaps apparent from publications or other work; in addition, the candidate would have had some work experience. Further, the candidate should have a working knowledge of English, and one or (preferably) two other languages. Preference will be given to candidates with a good knowledge of the German language, or at least an ability to read German literature.

The basic job of the research associate is to investigate and develop topics that have been suggested as possible Congress or Seminar subjects, as well as to come up with independent suggestions for topics. A bibliography would be developed for each topic based on the database available at the Bureau. Working from the

bibliography, the research associate would prepare an outline of the topics that a potential subject might cover. This procedure would allow the Subcommittee both to evaluate particular topics or aspects of topics which could usefully be investigated further and also to identify persons working in various countries on the topics who would be potential panel or seminar participants. Throughout the process, the research associate would be supervised in day-to-day work by a senior technical staff person from the Bureau, while the overall responsibility is with the Chairman of the Research Subcommittee (Prof. Kees van Raad, Netherlands).

It is also anticipated that the research associate would be able to select a particular topic of personal interest to research in greater depth. This would typically be a topic, which showed substantial promise as a Congress subject. The research associate would then come away from the experience with a substantial amount of research in a particular area, which could then be the basis for further independent study after the termination of the work for IFA.

All in all, the position should be attractive to young persons interested in the international fiscal area. It provides a chance to work in a supervised fashion with experts at the Bureau and gives an opportunity for substantial contact with members of the Research Subcommittee and the PSC. In the past we have had Researchers from Australia, Barbados, Belgium, Canada, Chile, Italy, Japan and Germany, and all have found it a useful experience.

If you are aware of any qualifying candidates who you feel might be interested in this position, could you kindly encourage them to send an application (accompanied by an appropriate Curriculum Vitae and a recent photograph) to:

International Fiscal Association
Secretary General
World Trade Center
Beursplein 37
P.O. Box 30215
3001 DE Rotterdam/The Netherlands

E-mail: n.gensecr@ifa.nl

The selection for a candidate for the next term will be made in April 2004, so it would be useful to have the applications as soon as possible and, in any event, before March 31, 2004.

Thank you very much for your assistance in this project. If you have any additional questions, please feel free to contact me.

Prof. Kees van Raad
Chairman
IFA Research Subcommittee
✉ e-mail: n.gensecr@ifa.nl
9 Hauser Research Scholars Program

The Hauser Global Law School Program at New York University School of Law is pleased to announce new scholarship opportunities for junior academics who wish to spend a year in residence at NYU Law engaging in research and producing a significant piece of original, publishable scholarship. The application deadline for 2004/2005 is January 16, 2004.

Scholarly Mission <http://www.law.nyu.edu/programs/globalawschool/research.html>

10 Tax, Accounting, Economics and Law Related Meetings

Now in general, then chronological order.

Local

Atax Continuing Education Classes in taxation are suitable for those wishing to update their skills without assessment tasks or exams. Continuing Education Classes on offer in 2004 are: Taxation of Superannuation; Taxation of Corporations; Taxation of Capital Gains; Taxation of Property Transactions; Tax and Investment Regulation in China; International Tax: Anti-Avoidance; Taxation of Employee Remuneration; Principles of GST Law; Taxation of Trusts; Principles of Australian International Tax; Taxation of Innovative Financial Products; Tax Policy. Classes are held evenings 6-8pm, AGSM, 1 O'Connell Street, Sydney or by Intensive 5 day short course. For more information and an application form, visit <http://www.atax.unsw.edu.au/study/ce2004.htm>

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. Enquiries kristenrussell@taxinstitute.com.au. For further information, contact Vanessa Cripps by telephone on (02) 8223 0032, or: vanessacripps@taxinstitute.com.au

Taxation units of study available on a single unit "attendance only" basis through the **Faculty of Law, University of Sydney** for 2004

Units available are: Advanced Goods and Services Tax; Australian International Taxation; Comparative Corporate Taxation; Comparative International Taxation; Comparative Value Added Tax; Corporate Taxation; Customs Law; Goods & Services Tax Principles; New Income Tax System; Public Policy; Stamp Duties; Tax Administration; Tax & Economic Development; Tax Incentives; Tax Law in Asia and the Pacific; Tax Treaties; Taxation of Business and Investment Income; Taxation of Corporate Groups; Taxation of E-Commerce; Taxation of Financial Institutions & Financial Transactions; Taxation of Partnerships and Trusts; Taxation of Superannuation; The Impact of Tax on Business Structures and Operations; UK International Taxation; US International Taxation

To obtain a full copy of the brochure relating to Single Unit Enrolments in Taxation Law please download the following document from the Faculty's website: http://www.law.usyd.edu.au/cle/2004/CLEPGB_2004_TAX.pdf If you have any queries concerning this matter or are unable to download the brochure, please contact Ms Val Carey, Continuing Legal Education, Faculty of Law (Telephone 02-9351 0238, email: valc@law.usyd.edu.au)

Sixteenth Annual Australasian Tax Teachers Association Conference 2004, Flinders University, 29/1/04-31/1/04; Glenelg. Accommodation details and forms are at Flinders University internet site Australian Taxation Index www.ssn.flinders.edu.au/commerce/tax/ Contact Paul Kenny, Senior Lecturer of Taxation Law, School of Commerce, Flinders University, GPO 2100 Adelaide 5001 Ph. 08-8201 2102 Mobile: 0413 833 818 Paul.Kenny@flinders.edu.au

Law & Finance Pty Ltd **2nd Australian Taxation Summit**, 9-10 February 2004, The Grace Hotel, Sydney. A technical and policy update on recent and imminent legislation, rulings and determinations. Optional masterclasses on Determining the major decisions and required information for consolidation; Understanding the technical and business impacts of revised AASB 1020/IAS 12. Registrations@lawfinance.com.au Tel: 61 2 92524455. Keynote speakers include David Vos, Dick Warburton, Jim Killaly. Other speakers include Richard Vann, practitioners from accounting and law firms.

4th World Tax Conference, Sheraton on the Park, Sydney, 25 (Welcome Reception), 26 & 27 February 2004. Organised by the Taxation Institute of Australia in association with tax associations from Ireland, UK, Canada, Czech Republic, Malaysia, The Netherlands and Spain. World leading tax advisers and revenue officials will be presenting on a comprehensive group of practical topics of relevance to everyday work in international tax. For a copy of the brochure and registration form, go here <http://www.WorldTaxConference2004.com/WTC04brochure.pdf>

For all information relating to the 4th World Tax Conference 2004, go to <http://www.worldtaxconference2004.com> or contact Vanessa Cripps on (02) 8223 0032 or by email by clicking <mailto:vanessacripps@taxinstitute.com.au> World Tax Conference summarised notes from the UK in 2002 or listen to the full audio of the lectures go to this website <http://tax.org.uk/wtc2002/>

Compromise and the academy: ethics and the governance of universities in a commercial era, Institute for Social Research conference, 15-16 April 2004, Melbourne

6th International Conference on Tax Administration, Crowne Plaza, Coogee Beach, Sydney, 15 & 16 April 2004, Sydney Australia. If you are interested in attending the conference request a brochure online at <http://www.atax.unsw.edu.au> or contact Virginia Fox at Atax on ph 02 9385 9313 or email virginia.fox@unsw.edu.au

Corporate Governance and Ethics: Beyond Contemporary Perspectives, Macquarie Graduate School of Management, Sydney, June 28 to 30, 2004. <http://www.une.edu.au/febl/Business/Conference/CorpGov/> Contact person: Kala Saravanamuthu ksaravan@pobox.une.edu.au

Accounting and Finance Association of Australia and New Zealand Conference 2004, Alice Springs, Northern Territory, 4-6 July 2004 <http://www.afaanz.org>

Asia Pacific Interdisciplinary Perspectives on Accounting 2004 (APIRA) Singapore. July 4 to 6, 2004. <http://www.accountancy.smu.edu.sg/Apira/> Contact person: Adelene Ang aang@smu.edu.sg

Australasian Law Teachers Association Conference 2004, Northern Territory University, Darwin, July 2004

Critical Accounting Education and Research, Nanyang University, Singapore. July 7, 2004 <http://www.une.edu.au/febl/Business/Conference/Edu/> Contact person: Kala Saravanamuthu ksaravan@pobox.une.edu.

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 2003 events schedule

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> The IBFD International Tax Academy runs an extensive international course program, below is a list of their up-coming courses:

- Double Taxation Relief - 14 & 15 January
- Interpretation and Application of Tax Treaties I - 20-22 January
- Principles of International and Comparative Taxation - 2-13 February
- Introduction to European Customs and Excise Duties - 26 & 27 February
- Corporate Financing - March 03 & 04
- Introduction to European Value Added Tax - March 15 - 17
- Principles of Transfer Pricing - March 22 & 23
- Interpretation and Application of Tax Treaties I - LONDON - March 29 - 31

All courses are held in Amsterdam except for the Tax Treaties course in March, which will be held in London. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

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

International Atlantic Economic Society (IAES) conference. You can visit IAES's web site (www.iaes.org) for more information. Prof. dr. M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-

3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl IAES conferences to be held, will be Lisbon, Portugal 10-14 March 2004; Chicago, Illinois 7-10 October 2004

Ninth International Tax Planning Conference 2003, 5-6 December ITC Grand Maratha Sheraton Hotel, Mumbai. The special theme is Tax treaty interpretations. Conference chair: Klaus Vogel and Conference Director: Roy Rohatgi. Organised by Bombay Management Association <http://www.bma-india.com> bma@hathway.com in co-operation with International Bureau of Fiscal Documentation and Asia Pacific Tax Bulletin in the Netherlands; International Fiscal Association – India Branch Western Region Chapter. Includes Indian and overseas speakers from France, Germany, United States, Mauritius, Singapore, and the United Kingdom.

Association of American Law Schools (AALS) Conference on Educating Lawyers for Transnational Challenges, 26-29 May 2004, Hawaii. For information: Gehan Girguis, AALS Executive Assistant at ggirguis@aals.org

European Association of Tax Law Professors Meetings and conferences <http://www.eatlp.org> Paris 3-5 June 2004; Naples 2-4 June 2005; Budapest 2006; Helsinki 2007

Other useful law related conference websites include the **UNSW Faculty of Law Conference Calendar 2003** <http://www.law.unsw.edu.au/events/confcalendar2003.html> **New South Wales Bar Association** 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> **LexisNexis New Zealand Professional Development Calendar** <http://www.lexisnexis.com.au/nz/conferences/seminars/default2003.asp> See also the *inTax* Seminars Directory, published in *inTax Magazine*.

11 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages.

LOCAL

(2003) Vol 3(10) *Australian GST Journal*

- Sommer, Andrew "Legal analysis, not legalese labels – the underwriting example"
- Stacey, Paul "Critical comment"
- **Hill, Peter** "The application of the GST anti-avoidance rule to timing differences – Pt 2"
- Stacey, Paul "GSTR 2003/13: What on earth were they thinking?"
- Stacey, Paul "Case update"

(2003) Vol 15(4) *Australian Superannuation Law Bulletin*

- Gray, Heather "Limited portability changes carried"
- Vrisakis, Michael "Trustee obligations to super fund members: how far do they go?"
- Bourke, Stephen "Super splitting following divorce: an overview"
- Hutton, Michael "Enticing the young to increase super contributions"

(2003) 18 (4) *Australian Tax Forum*

- Killian, Sheila "Environmental taxes and the double dividend hypothesis: a case study from Ireland"

- Lymer, Andrew; Onyekwe, David; McGill, Gary and **Walpole, Michael** "Taxing the intangible: overview of global approaches and a review of recent policy changes in the UK"
- Fulton, John "The limitation on benefits article of the Australia-United States Income Tax Treaty"
- **Pope, Jeff & Fernandez, Prafula** "The compliance costs of the superannuation surcharge tax"

2003) 32 (4) *Australian Tax Review*

- Hill, Peter (Editorial) "Targeting tax agents"
- Rigby, Michael "The protocol to Australia-United States Tax Treaty: Part 2"
- **Boccabella, Dale** and **O'Sullivan, Tom** "Home loan unit trust arrangements: analysis of Part IVA"

Bevan, Christopher "Perennial stamp duty problems with trusts" (2003) 41 (10) *Law Society Journal* 34-35

Blackwood, John & Henning, Terese "Tribunal's power to control their own procedures and the requirements of procedural fairness" (2003) 11 *Australian Journal of Administrative Law* 5-33

Braithwaite, Valerie "Perceptions of who's not paying their fair share" (2003) 38 *Australian Journal of Social Issues*

Cash Economy Task Force *The cash economy under the New Tax System*, Canberra, 2003

Edmundson, Peter & McMahon, Peter "GST and compulsory acquisitions" (2003) Issue 48 *CCH Tax Week* 753-57

Evans, Chris *Taxing personal capital gains: operating cost implications*, Sydney, Australian Tax Research Foundation, 2003

Gordon, Robert "Mass marketed tax scheme cases" (2003) 17 (3) *Commercial Law Quarterly* 3-16

Jacobs, Michael & Howard, David *How to raise taxes and keep friends*, Institute for Social Research, Swinburne University of Technology, 15-12-2003 <http://www.apo.org.au/webboard/items/2003/12/00547.shtml>

Meyerson, Denis "Rethinking the constitutionality of delegated legislation" (2003) 11 *Australian Journal of Administrative Law* 45-

(2003) 9 (4) *New Zealand Journal of Taxation Law & Policy*

- **Sawyer, Adrian** & Edward, Charmaine "Editorial"
- Newberry, Kaye J & **Sawyer, Adrian J** "The impact of corporate tax shelters and Enron on the tax profession: implications for the United States and New Zealand"
- **Richardson, Grant**; Davis, Alan & Yan, Man Chung "Tax evasion in the People's Republic of China: a critical review and analysis"
- **Tan, Lin Mei & Sawyer, Adrian J** "A synopsis of taxpayer compliance studies: overseas vis-a-vis New Zealand"
- **Tran-Nam, Binh** "Tax compliance research: an economic perspective"

Ong, Denis SK *Trusts law in Australia*, 2nd ed, Sydney, Federation Press, 2003

Smith, Julie *Tax expenditure: the \$30 Billion twilight zone of government spending*, Canberra, Dept of the Parliamentary Library, Economics, Commerce and Industrial Relations Group, Research Paper no. 8 2002-03, 26 May 2003 <http://www.aph.gov.au/library/pubs/rp/2002-03/03RP08.htm>

Stacey, Paul "ATO clarifies GST treatment of search fees" (2003) (10) *Law Society Journal* 30-31

Tax law including a history of tax law with milestones, 1805-2000
<http://www.aph.gov.au/library/intguide/law/taxlaw.htm#history>

(2003) Issue 38 (6) *Taxation in Australia*

- Levy, Gill "Issues and agendas"
- Rowland, Mike "CEO's message"
- Ryan, Marcus "Tax case: *Australian Communication Exchange Ltd v Deputy Commissioner of Taxation [2003] HCA 55*"
- Nagel, Hillel "Tax case: *FCA v Zoffanies Pty Ltd [2003] FCAFC 236*"
- Batalha, Luis "GST on exports of rights – the debate continues...."
- Barlin, Denis "The schemes continue"
- McCleary, Alice "The taxing cost of collecting tax"
- De Wijn, John and Alpini, Fiona J "Part IVA: Twenty-two years on...in a state of maturity? Part I".
- Raulings, Marina and Cameron, Andrew "Tax sharing agreements – be alert and alarmed"
- Egan, Brian "GST case law in Australia: the story so far"
- 2. - Obituary: Carolyn Mall
- Taxwrite services "Tax Tips" Compulsory acquisitions
- Taxwrite services "Technical news" Government initiatives
- O'Bryan, Andrew; Parker, Michael; and Warren, Graham "Q&A" Value shifting basics

(2003) No 47 *Weekly Tax Bulletin*

- Cunningham, Lance and Waller, Marinda "100% tax deduction for low-cost items"
- Watson, Anthony "The pendulum swings"

(2003) No 48 *Weekly Tax Bulletin*

- Hill, Peter "Suppliers beware – Court rulings do not support "tagging" GST"
- Harrison, Stephen "Who can give what tax advice? Tax practitioners v financial planners"
- Sealey, Matthew "Proposed changes to NSW land rich duty – a significant tightening"

(2003) No 49 *Weekly Tax Bulletin*

- Levy, Gil "TIA concern at scope of s251L and giving tax advice"
- Boccabella, Dale "Wish list of inclusions in forthcoming Ruling on distributions of partnership profits"
- Hill, Peter "GST and long-term non-reviewable contracts: Government reviews its decision"
- Stacey, Peter "Good GST joint venture draft ruling, but there's more"

(2003) No 50 *Weekly Tax Bulletin*

- Cooper, Gordon "*In charity there is no excess* – Francis Bacon (1561-1626)"
- Guild, Rhys and Geale, Jeremy "Proposed amendment to GST treatment of long-term non-reviewable contracts"
- Middleton, John "The new s 109UB – twist in the tale?"

Overseas (some of these items mention Australia and/or New Zealand)

Abraham, Andrew "E-tax planning: tracing the developments and implications for Hong Kong in the new economy" (2003) 33 *Hong Kong Law Journal* 313-46

(2003) 9 (10) *Asia-Pacific Tax Bulletin*

- Joseph, Anton "Australia: the taxation of individuals"
- Wu, Nora "China: individual income tax issues and planning for expatriate employees"
- Aoki, Torao "Japan: ongoing tax reform"
- Jones, Ward & Aikhimova, Inna "Kazakhstan: the taxation of individuals"
- Junaidy, Farrukh "Pakistan: the taxation of individuals"

(2003) 51 (3) *Canadian Tax Journal*

- Edgar, Tim "Corporate income tax coordination as a response to international tax competition and international tax arbitrage"
- Ort, Deborah L & Perry, David B "Provincial budget roundup, 2003"
- Policy forum: comments on tax and financial accounting for employee stock options"
- Sandler, Daniel "The benchmark income tax treatment of employee stock options: a basis for comparison"

- Mawani, Amin "Tax deductibility of employee stock options"
- Johnson, Calvin H "Stock and stock option compensation: a bad idea"
- "Current cases: (FCA) *Manrell v The Queen*; *The Queen v Nova Scotia Power Inc*; (TCC) *Loyens et al v The Queen*; (UKCA) *Barclays Mercantile v Mawson*"
- "International tax planning: The fickle finger of FAT: an analysis of foreign accrual tax"
- "Personal tax planning: share capital reorganizations for private corporations"
- "Corporate tax planning: interest deductibility"

Forgione, Aldo "Clicks and mortar: taxing multinational business profits in the digital age" (2003) 26 *Seattle University Law Review* 719-82

Hu, Robert H "Resource guide to tax law careers" (2003) 22 (2/3) *Legal Reference Services Quarterly* 113-38

International tax glossary, compiled by Larking, Barry now available online via the International Bureau of Fiscal Documentation website <http://www.ibfd.org> It has "value added tax" but not "goods and services tax."

(2003) 29 (4) *International Tax Journal*

- Hunter Jnr, Robert; Shapiro, Robert E and Ryan, Leo V "Taxes, development and economic transition: an update on Polish taxation"
- Borkowski, Susan C "Global trading of financial instruments and transfer pricing: a brief history and exploratory study"
- Florensen, Bjarne; Moller, Michael and Nielsen, Niels Christian "Reimbursement of VAT (RVAT) on written-off receivables"
- Jensen, Paul & Spikes, Pam "Offshore credit card records: invasion by the IRS"
- Andreoli, Brian E & Dembitz, Ed "Withholding tax recordkeeping: penalized for withholding the correct amount"

(2003) 31 (11) *International Tax Review*

- Thoemmes, Otmar "The European company – will it succeed or will it fail?"
- Gross, Jakob B "OECD defensive measures against harmful tax competition legality under WTO"
- Bunning, Martin "Germany: use of partnership and other hybrid instruments in cross-border transactions"
- Rumble, Tony & Wood, Richard "Enhancing corporate tax integration: Australian reforms to the taxation of debt, equity and innovative financing contracts"
- Bentley, Duncan & Halkyard, Andrew "Investing in Hong Kong and mainland China"
- Merks, Paulus "Dutch dividend withholding tax in corporate cross-border scenarios, dividend stripping and abuse-of-law (Part 1)"
- Govind, Har "Notable developments in indirect taxes through the Finance Act 2003"

Larkins, Ernest R *International applications of US income tax law: inbound and outbound transactions*, Hoboken, New Jersey, John Wiley & Sons, 2003

McCaffery, Edward J *Fair not flat: how to make the tax system better and simpler*, Chicago, University of Chicago Press, 2002

Messere, Ken; de Karn, Flip and Heady, Christopher John *Tax policy: theory and practice in OECD countries*, New York, Oxford University Press, 2003.

Miller, Jnr, Gerald W "Corporate tax shelters and economic substance: an analysis of the problem and its common law solution" (2003) 34 *Texas Tech Law Review* 1015-70

Morabito, Vince "Standing to sue and multiple defendant class actions in Australia, Canada and the United States" (2003) 42 *Alberta Law Review* 295-334

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

- (2003) 56 (3) *National Tax Journal* "National Tax Association Symposium: Tax policy in conflict"
- Diamond, John W & Moomau, Pamela H "Issues analyzing the macroeconomic effects of tax policy"
 - Gale, William G & Orszag, Peter R "The economic effects of fiscal discipline"
 - Desai, Mihir A & Hines, Jnr, James R "Evaluating international tax reform"
 - Clauser, Laura "Royalties for intracompany sales of fancy trademarked cheese"
 - Amromin, Gene & Liang, Nellie "Hedging employee stock options, corporate taxes, and debt"
 - Lav, Iris J "Piling on problems: how federal policies affect state fiscal conditions"
 - Alexander, Lori & Spilberg, Phil "The California Budget crisis: factors leading to the current budget deficit and a discussion of state and local pension funds"
 - Petersen, John E "Changing red to black: deficit closing alchemy"
 - Coronado, Julie L; Engen, Eric M and Knight, Brian "Public funds and private capital markets: the investment practices and performance of state and local pension funds"
 - Amromin, Gene & Smith, Paul "What explains early withdrawals from retirement accounts? Evidence from a panel of taxpayers"
 - Burman, Leonard E "Is the tax expenditure concept still relevant?"
 - Carroll, Robert; Hassett, Kevin A and Mackie III, James B "The effect of dividend relief on economic growth, the stock market, and corporate tax preferences"
 - Gravelle, Jane G "Effects of dividend relief on economic growth, the stock market and corporate tax preferences"
 - Guyton, John L; O'Hare, John F; Stavrianos, Michael P and Toder, Eric J "Estimating the compliance cost of the US individual income tax"
 - Brown, Robert E & Mazur, Mark J "IRS's comprehensive approach to compliance measurement"
 - Holtzblatt, Janet & McCubbin, Janet "Whose child is it anyway? Simplifying the definition of a child"

Thorndike, Joseph J & Ventry, Jr, Dennis J (eds) *Tax justice: the ongoing debate*, Washington, DC, Urban Institute Press, 2002.

Weisman, Steven R *The great tax wars: Lincoln to Wilson: the fierce battles over money and power that transformed the nation*, New York, Simon & Schuster, 2002

12 Forthcoming publications

The following five items were extracted from the Australian Tax Research Foundation website <http://www.atrf.com.au/06.htm> Expected dates of publication are in parentheses.

1. Tax: Facts Fiction and Reform (March 2004)

This research paper is being written by Neil Warren, Research Director, ATRF and ATAX, University of New South Wales. It updates and extends an earlier report prepared in 1998 which made a significant contribution in informing the then tax reform debate on a range of tax issues. This updated report will provide a one-stop source of tax statistics, tax ready reckoners as well as providing an outline of the tax reform timeline over the past 5 years.

2. Tax reform in the 1990s - its place in Australian tax history (February 2004)

This study by Julie Smith updates her previously widely read book, *Taxing Popularity*. It is expected that this book will assist in informing the public policy debate on taxation over the coming years by providing a scholarly and comprehensive history of tax policy development in Australia. This study will be written in such a style as to be accessible to the general reader as well as to tax specialists.

3. Taxation in Australia: the politics of Australian tax reform (April 2004)

The study by Richard Eccleston provides a political economy perspective on the politics of tax reform in Australia since the 1970s. Beyond documenting the taxation policy debates that dominated Australian politics over this period, the book delves beneath the headlines developing a systematic explanation of the politics of tax reform. At this level the study provides important insights into conflicts over the nature and level of taxation in Australia as well as the governance limits of the Australian state.

While the book is primarily intended for political scientists, policy analysts, tax policy professionals and students of Australian politics and public finance, the manuscript is written to ensure that it will be of interest to a wider readership with an interest in this contentious policy arena. The intention is that the book will be of scholarly significance while being of interest to a much broader readership

4. *Has the rule of law broken down?* (February 2004)

Geoffrey Walker is the convenor of this project. It will investigate how successful self assessment based tax systems have been internationally. Attention will be given to the role of tax administrators in such systems, particularly their application of the rule of law. Of particular interest is the extent to which tax administrators merely assert their interpretation of the law as a means of overcoming the complexity and the lack of transparency in tax laws.

5. *Fiscal Federalism and the IGA* (2004)

In 2000, David Collins prepared for the ATRF a report on the implications for States of the July 2000 tax reforms. This report, with the benefit of hindsight, will revisit this issue and examine what impact the July 2000 tax reforms have had on Fiscal Federalism with particular attention being given to the issue of the GST, the Intergovernmental Agreement (IGA) and the likely scope for further State tax reform in 2005.

Julie Concise income tax, 3rd ed, Leichhardt, NSW, Federation Press, 2004 (February)

13 Internet Archive's Wayback Machine

Forwarded message from Brewster Kahle :

Anna Patterson built a search engine for the Internet Archive's Wayback Machine! She has indexed a portion of the full archive, 11 billion pages, and is available now at: <http://web.archive.org/>

This search engine has a novel interface that shows hits over time and also categories and topic related to the search. Please refer to Anna's slides that describe how it works: <http://ia00406.archive.org/cobwebsearch.ppt>

The Internet Archive will be adding some more machines to this service and Anna will be changing this beta service based on feedback, so please use it and post feedback to the forum.

We hope this will be useful to researchers and historians to make the web's past more accessible. Thank you to Anna!

brewster

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