

ATTA News January 2004

<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

Summer is the season of barbecues, backyard cricket, lazy days by the pool or at the beach, catching up on leisure reading, less time in the office – oh yes what a time of year it is. Late January in Southern Queensland, after receiving up to 8 inches (200 mm) of rain is a sight to behold. Our prayers for rain had been answered but as luck would have it the rain cleared on last Saturday sufficient to allow my two sons and I to get along to the Gabba in Brisbane on Sunday to watch India beat Australia in a “day/night” match. Summer is a great time of year and as Keats puts it in his sonnet when speaking of Summer, “Ode to Autumn.” Until they think warm days will never cease.

I trust that your Summer holidays are going well and that you have spent less time in your office. As you look forward to a new academic year I expect that you have set some targets and goals for the year. Perhaps your goals include doing some more professional writing, having a couple of refereed publications, getting on with any further studies and implementing some new strategies with your teaching. I am sure that with a focused approach you will achieve the majority of your goals.

I am looking forward to catching up with many members next week at Flinders University in Adelaide for our annual conference. That reminds me I have to put some final touches to my power point presentation. Please ensure that if you are attending that you check item 3 in this newsletter for any final pieces of information. If you need any more information just ask Paul or Nicholas.

Happy New Year to you and your family.

Tom Delany

2 Free wine tour

Great news for the wine tour, as David Matters the manager of the exclusive Magill Estate winery is kindly providing a free tour for ATTA members. Learn how they make the Grange and other great reds.

A bus will pick you up from the Glenelg conference accommodation at 12.00 Thursday 29 January. Whilst its not too late to join the tour please email Nicholas.Bluhm@flinders.edu.au by 21 January 2004 to get on board.

3 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 Regime: Time For Further Tweaking?	Michael Dirkis and Brett Bonfield "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 Natalie Stoianoff, who was promoted to Associate Professor, University of Wollongong, from 1 January 2004.

6 Australian and New Zealand tax and related PhDs and SJDs completed and in progress

In ATTA News for 2002, 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 or March 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 Eighteenth Century Collections Online

This database, Eighteenth Century Collections Online allows access the digital images of every page of 150,000 books published during the 18th Century. Based on The English Short Title Catalogue, it includes every significant English-language and foreign-language title printed in Great Britain, along with thousands of important works from the Americas. As well as books and directories it covers sheet music, pamphlets and advertisements.

Some Australian academic libraries have a subscription to this.

10 Job vacancies

Australian Taxation Studies Program (Atax) Associate Lecturer/Lecturer in Taxation

This is a readvertised position, previous applicants are invited to re-apply.

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 unit's 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 A\$43,134 - A\$57,438 per year and for Lecturer is A\$60,304 - A\$71,050 per year. This salary includes a superable UNSW academic loading of A\$3,000 per annum payable to all academic staff (pro rata for fractional academic staff). The level of position and salary will be dependent on qualifications and experience. A salary supplement may be negotiated with the successful applicant.

Membership of a University approved superannuation scheme is a condition of employment. Successful applicants would be required to commence in mid-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 (61 2) 9385 9346, Mobile 0418 90 60 10 or email: cc.evans@unsw.edu.au

Further information about Atax can be found at www.atax.unsw.edu.au

Applications close 13 February 2004.

Please note the following University of Sydney vacancies are not just tax positions, so please pass onto your colleagues.

Senior Lecturer in Business Law
School of Business
Reference No. B01/004508

The School of Business is seeking to appoint a Senior Lecturer to strengthen and further develop its research and teaching capability in the discipline of Business Law. Business Law majors are offered in a number of degree programs including the Bachelor of Commerce, Master of Commerce, and Master of Business. Research degrees in Business Law at Masters and Doctoral level are also offered.

The Business Law group, within the School of Business, has taught law since the 1950's. The group comprises lawyers with diverse and multi-disciplinary research interests. All subjects, both undergraduate and postgraduate, are taught in a commercial context involving interaction with cognate disciplines such as Accounting and Finance. The core subject areas required for professional accounting accreditation are Legal System and Contracts, Corporations Law and Taxation Law. Additional subjects offered include Stockmarkets and Derivatives, Banking and Finance Law, Legal Issues in E-Commerce and Consumer Protection Law, Taxation of Business Entities and Marketing and the Law.

The School of Business offers courses in a wide range of disciplines in addition to business law including accounting, business information systems, finance, international business, management, marketing, transport and logistics, and work and organisational studies. The School currently comprises over 100 academic staff in these disciplines as well as its leading research centres in industrial relations (acirrt) and transport management (Institute of Transport Studies).

Essential: A higher degree in law; evidence of high quality teaching with substantial teaching experience, at both undergraduate and postgraduate level, and evidence of substitute contributions to course and program development; an established research record including a significant number of publications in high quality refereed international journals; an active research program with significant potential for future publication; expertise in one or more of the major areas of business law including legal systems and contracts, corporations law, taxation law,

and corporate governance and the law; evidence of leadership skills and ability to foster excellence in research, teaching and policy development in the discipline; competency in administration including course and program administration; evidence of commitment and service to University, discipline, profession; evidence of successful teamwork and a collegial approach.

Desirable: Ability to attract research funding; a successful record of honours and postgraduate supervision.

The position is full-time continuing, subject to the completion of a satisfactory probation and/or confirmation period for new appointees. Membership of a University approved superannuation scheme is a condition of employment for new appointees. For further information, contact Professor Graeme Dean, Chair of the Discipline of Accounting and Business Law on (02) 9351 3107 or e-mail: g.dean@econ.usyd.edu.au or Professor Sid Gray, Head of the School of Business on (02) 9351 3552 or e-mail: s.gray@econ.usyd.edu.au

Remuneration package: \$85,431 - \$98,365 p.a. (which includes a base salary Senior Lecturer Level C \$72,222 - 83,277 p.a., leave loading and up to 17% employer's contribution to superannuation). A salary supplement may be negotiated with successful applicants.

Closing: 5 February 2004

Associate Lecturer in Business Law
School of Business
Reference No. B01/004506

The School of Business is seeking to appoint Associate Lecturers to further develop its research and teaching capability in the discipline of Business Law. Majors in business law are offered in a number of degree programs including the Bachelor of Commerce, Master of Commerce and Master of Business. Research degrees at Masters and Doctoral level are also offered.

The Business Law group, within the School of Business, has taught law since the 1950's. The group comprises lawyers with diverse and multi-disciplinary research interests. All subjects, both undergraduate and postgraduate, are taught in a commercial context involving interaction with cognate disciplines such as Accounting and Finance. The core subject areas required for professional accounting accreditation are Legal System and Contracts, Corporations Law and Taxation Law. Additional subjects offered include Stockmarkets and Derivatives, Banking and Finance Law, Legal Issues in E-Commerce and Consumer Protection Law, Taxation of Business Entities and Marketing and the Law.

The School of Business offers courses in a wide range of disciplines in addition to business law including accounting, business information systems, finance, international business, management, marketing, transport and logistics, and work and organisational studies. The School currently comprises over 100 academic staff in these disciplines as well as its leading research centres in industrial relations (acirrt) and transport management (Institute of Transport Studies).

Essential: A Bachelor's degree with honours or a Master's degree or equivalent in law or a relevant discipline; enrolment for a research degree, preferably PhD; demonstrated commitment to research and potential to produce research outcomes; expertise in one or more of the major areas of business law including legal systems and contracts, corporations law, taxation law, and

corporate governance and the law; and evidence of successful teamwork and a collegial approach to teaching and research.

Desirable: Some teaching experience as a tutor at undergraduate level; experience in industry and / or the profession.

The position is full-time fixed term for three years, subject to the satisfactory completion of a probationary period for new employees and eligibility to successfully enrol in a relevant Masters or PhD program.

Further offers of employment are possible, subject to continuing enrolment and satisfactory progress towards the degree. The appointment will terminate at the end of the academic year in which the appointee ceases to be a student. Membership of a University approved superannuation scheme is a condition of employment for new appointees. For further information, contact Professor Graeme Dean, Chair of the Discipline of Accounting and Business Law on (02) 9351 3107 or e-mail: g.dean@econ.usyd.edu.au or Professor Sid Gray, Head of School of Business on (02) 9351 3552 or e-mail: s.gray@econ.usyd.edu.au

Remuneration package: \$48,839-\$66,280 p.a. (which includes a base salary Associate Lecturer Level A \$41,270 - \$56,008 p.a., leave loading and up to 17% employer's contribution to superannuation).

Closing: 5 February 2004

Lecturer in Business Law
School of Business
Reference No. B01/004507

The School of Business is seeking to appoint a Lecturer to further develop its research and teaching capability in the discipline of Business Law. Business Law majors are offered in a number of degree programs including the Bachelor of Commerce, Master of Commerce and Master of Business. Research degrees in Masters and Doctoral level are also offered.

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The School of Business offers courses in a wide range of disciplines in addition to business law including accounting, business information systems, finance, international business, management, marketing, transport and logistics, and work and organisational studies. The School currently comprises over 100 academic staff in these disciplines as well as its leading research centres in industrial relations (acirrt) and transport management (Institute of Transport Studies).

Essential: A Bachelor's degree with honours or Master's degree in law and significant progress towards a research degree; evidence of high quality teaching; demonstrated ability to achieve research outcomes with refereed publications; an active research program with significant potential for future publication; expertise in one or more of the major areas of business law

including legal systems and contracts, corporations law, taxation law, and corporate governance and the law; and evidence of successful teamwork and a collegial approach.

Desirable: Experience in industry and / or the profession.

The position is full-time continuing, subject to the completion of a satisfactory probation and/or confirmation period for new appointees. Membership of a University approved superannuation scheme is a condition of employment for new appointees. For further information, contact Professor Graeme Dean, Chair of the Discipline of Accounting and Business Law on (02) 9351 3107 or e-mail: g.dean@econ.usyd.edu.au or Professor Sid Gray, Head of the School of Business on (02) 9351 3552 or e-mail: s.gray@econ.usyd.edu.au

Remuneration package: \$69,770 - 82,845 p.a. (which includes a base salary Lecturer Level B \$58,957 - \$70,012 p.a., leave loading and up to 17% employer's contribution to superannuation). A salary supplement may be negotiated with successful applicants.

Closing: 5 February 2004

Associate Lecturer in Business Law
Reference No. B01/004506

Lecturer in Business Law
Reference No. B01/004507

Senior Lecturer in Business Law
Reference No. B01/004508

The School of Business is seeking to make a number of appointments at Associate Lecturer, Lecturer, and Senior Lecturer level to strengthen and further develop its research and teaching capability in the discipline of business law. Business Law majors are offered in a number of degree programs including the Bachelor of Commerce, Master of Commerce and Master of Business. Research degrees at Masters and Doctoral level are also offered.

The Business Law group, within the School of Business, has taught law since the 1950's. The group comprises lawyers with diverse and multi-disciplinary research interests. All subjects, both undergraduate and postgraduate, are taught in a commercial context involving interaction with cognate disciplines such as Accounting and Finance. The core subject areas required for professional accounting accreditation are Legal System and Contracts, Corporations Law and Taxation Law. Additional subjects offered include Stockmarkets and Derivatives, Banking and Finance Law, Legal Issues in E-Commerce and Consumer Protection Law, Taxation of Business Entities and Marketing and the Law.

The School of Business offers courses in a wide range of disciplines in addition to business law including business information systems, accounting, finance, international business, management, marketing, transport and logistics, and work and organisational studies. The School currently comprises over 100 academic staff in these combined discipline areas as well as its leading research centres in industrial relations (acirrt) and transport management (Institute of Transport Studies).

For the full advertisements, please refer to the University of Sydney's website at <http://www.usyd.edu.au/personnel/> For further information, please contact Professor Graeme Dean, Chair of the Discipline of Accounting and Business Law on (02) 9351 3107 or e-mail:

g.dean@econ.usyd.edu.au or Professor Sid Gray, the Head of School of Business on (02) 9351 3552 or e-mail: s.gray@econ.usyd.edu.au

Closing: 5 February 2004

11 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. 18th National Convention, Foundations for the future, 1-3 April 2004, Grand Hyatt, Melbourne, nationaleducation@taxinstitute.com.au 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

The Fifth Annual Global Conference on Environmental Taxation Issues, Experience and Potential Pavia - Thursday 9 September - Saturday 11 September, 2004, hosted by The European School of Advanced Studies in Integrated Environmental Management of University of Pavia, ITALY.

The Pavia 2004 conference is the fifth in a series of international meetings. Our aim is to collect a **wide variety of experiences** from different States of the use of environmental taxes and charges and a scientific assessment of the environmental, economic and social impact of their introduction can be an important tool to face those barriers, which can be to an extent problems of fear of the unknown.

Waiting for your participation, we send you our best regards
The Scientific Committee

For further information about the Conference visit our web site www.unipv.it/iuss/esasgia where you can find the link to the The Fifth Annual Global Conference on Environmental Taxation Issues, Experience and Potential

5 Th Conference Secretariat
IUSS
Via Luino - 27100 Pavia
Tel 338 8713695
info5th@unipv.it
<http://www.unipv.it/websgia/index.htm>

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

International Bureau of Fiscal Documentation Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy runs an extensive international course program, below is a list of their up-coming courses:

- 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

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

Warren, Neil (ed) *Taxing small business: developing good tax policies*, Sydney, Australian Tax Research Foundation, 2003 (ATRF Conference Series 23)

Wilkinson, John *Horizontal fiscal equalisation*, Sydney, Parliament of New South Wales, Briefing Paper 21/2003

<http://www.parliament.nsw.gov.au/prod/web/PHWebContent.nsf/PHPages/ResearchBf212003?OpenDocument>

ATTA News February 2004

<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

What a lovely time we had the week-end we went to Flinders.... ATTA 2004 Conference. Thank you Paul, Nicholas and Chris for looking after us so well Thanks also to Professor Faith Trent and Professor Anne Edwards for giving of your time to make us feel welcome at Flinders. We are of course indebted to our plenary speakers, Graham, Michael, Alice, Owen and Jim for giving us some real insights into pressing issues in the tax world. Thanks also to Richard Warburton, our after dinner speaker, for helping us to enjoy our evening at Carrick Hill. But of course I should thank you the members for coming in such good numbers and supporting our annual get together.

A word that could be used in association with our 2004 conference is "smooth". From the initial smooth full bodied reds that we tasted at Penfold's on Thursday afternoon through the smooth (efficient) transport from our accommodation to and from the University at Bedford Park, the wonderful evening at Carrick Hill and through seamless technical session. Yes it was a smooth affair..... Now on to Victoria University at Wellington in 2005.

I have followed up some items that were raised at our AGM (see minutes at item 2) on my return to Toowoomba. I have contacted CPA Australia in relation to our correspondence to them in May 2003 and they have promised me that they will formally respond to our letter in relation to the changed entry requirements. I guess – watch this space.

By the way in relation to the changed CPA Australia entry requirements has this had any impact at your institution? Have any of your degree structures changed as a result of the changes? Has there been a reduction in the number of students doing tax at undergraduate level? Perhaps it may be too early to see any impact, as the changes that only took effect from 1 January 2004.

In relation to our 2006 conference I have been in email contact with Miranda Stewart from the University of Melbourne. Miranda is overseas at present but she will chat with her colleagues at Melbourne to see if they can be our hosts in 2006. Miranda will let us know whether we can be their guests.

In relation to our 2007 conference I had indicated at our AGM that Queensland would like to host this one. Kerry Sadiq, University of Queensland, advises me that University of Queensland, Law School, St Lucia Campus, Brisbane would be absolutely delighted to host the 2007 conference.

Thank you Shelley and Brett for sharing your thoughts on ATTA 2004 with us.

Keep well – 'till next time.

Tom Delany

2 ATTA AGM 2004

Minutes of Annual General Meeting of the Australasian Tax Teachers' Association

Held on 31 January 2004

Lecture Theatre North 4, Law & Commerce Building, Level 0, School of Commerce and School of Law,
Flinders University

Meeting commenced 3:55pm

Apologies: Kerrie Sadiq, Rebecca Millar, Dale Pinto, Michael Blissenden, Cynthia Coleman, Kathleen Ritchie, Rob Woellner, John Glover, David McIlwraith

The minutes of the previous meeting, published in ATTA News March 2003, were approved.

Moved: Audrey Sharp

Seconded: David Smith

Business arising

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

Correspondence

The president reported there had been one item of correspondence during the year which was a letter sent to CPA Australia expressing our concerns in relation to dropping the requirement for a person to complete a course in taxation at an Australian University prior to becoming an associate member of CPA Australia. To date no formal response has been received from CPA Australia. David Smith suggested writing again. The president agreed to contact CPA Australia for a response. There was a discussion on whether the CPA Australia entry requirements may change the number of offerings in tax at undergraduate level at Australian Universities. It was suggested that we write to all ATTA members to see if tax courses are under threat and to note the student numbers.

Accounts

Natalie Stoianoff noted she had just received the figures from the ATTA Conference 2003 and that a cheque will shortly be sent to ATTA for \$7,984.30.

Colin reported from the last figures he has on the ATTA bank balance, in excess of \$30,000 and hopes the accounts will be audited as soon as possible.

No elections as ATTA office bearers hold office for two years.

ATTA Conferences 2005, 2006 and beyond...

David White spoke about Victoria University, Wellington being prepared to host the 2005 ATTA Conference, the date likely to be 27-29 January. A possible theme would be Trans Tasman Tax issues including a session on teaching, with a suggestion that the conference be held over two and a half days. There was also discussion on running a doctoral session or a workshop for post graduate students at future conferences. It was also suggested that the timing of the AGM should be earlier in the conference program to allow more members the opportunity to attend the meeting. The final format of the 2005 conference, theme and timing will be confirmed by the conference convenors at Victoria University.

The 2006 conference would likely be held in either the University of Melbourne, or University of Western Sydney or Atax – University of New South Wales. The president will follow up with the University of Melbourne in the first instance.

The president indicated that Queensland would be happy to host the 2007 conference. The president will discuss with South East Queensland university members to determine which Queensland university would host the conference in 2007.

At 4:32pm, the fire alarm went off which meant the meeting was suspended and recommenced at 4:45 after the fire alarm ceased.

General Business

Discussion took place on utilising the current funds held by the Association. Suggestions for using the current funds included:

1. Providing funding to post graduate students to attend the conference and present a paper;
2. Providing funding to early tax researchers to assist early career academics to progress with their research;
3. Provide funding for the cost of producing refereed conference proceedings;
4. Provide a lower registration fee for students.

It was unanimously agreed that the top priority should be given to funding the costs associated with producing refereed conference proceedings. This commitment should be on-going so that those considering presenting papers at our conference will be confident that they may be able to get a refereed publication.

Natalie Stoianoff indicated that the refereeing process was almost complete on the papers from the 2003 conference but that a final figure in relation to publishing costs was not available at this time.

The meeting agreed that the other suggestions for using our funds be put on hold until the costs associated with publishing our conference proceedings are more certain.

Hope from Macquarie Uni suggested that we as an organisation investigate having a closer relationship with Asian academics.

Margaret McKerchar suggested that Paul Kenny update the conference guidelines based on his experiences in hosting our 2004 conference. When the guidelines are updated they should be passed on to David White at Victoria University.

A vote of thanks was given to the ATTA Conference 2004 organisers being Paul Kenny, Chris Symes, Nicholas Bluhm and other staff at Flinders University for putting on such a splendid conference.

The meeting finished at 5.25.pm.

Colin Fong and Tom Delany

3 ATTA Conference first timers' views

From the land of the long white cloud

I discovered ATTA when Sir Ivor Richardson told me of its existence last year. In the language of the day, I 'googled' it and found Colin Fong and the newsletter and then the conference in Adelaide.

My first ATTA conference was very enjoyable experience. I sort of knew that Australian tax was complicated but after the first two hours I realised just how complex and incomprehensible it is and how Australians dearly love acronyms. It did take me a long time to work out what ANTS was, but at the corporate law teachers conference the following week when someone mentioned 'Ralph' I felt very smug in my new found knowledge.

The papers were interesting and I was struck by the range and depth of empirical research that is going on. Putting the New Zealand papers together seemed like a gulag but on reflection it was a great idea because I could go to all the NZ papers and did not have to make any choices.

The dinner was outstanding, a magic venue chosen with flair - and the SA wines! I think the idea of clustered accommodation with organised transport works really well and adds to a sense of collegiality.

I thought the session on teaching was useful but I wonder if having it earlier in the programme might be a good idea. Because the teaching of tax in Law Faculties and Business Schools is so different I think that a presenter/facilitator from both 'streams' might be a good idea in a forum on teaching.

I met lots of interesting people (and we all know how refreshing it is to be with people who do not think you are weird because you enjoy tax), discovered that in person Tom Delaney is just as one might imagine him from his monthly column, saw the Adelaide Oval from the air (but drove on Sir Donald Bradman Drive) and learnt some tax things as well. My thanks to those who organised the conference so well.

Next year Wellington - I urge the Australians among you to make the trip across the Tasman, discover the joys of Wellington and expose yourself to what will seem a relatively simple tax system.

Shelley Griffiths
Law Faculty, University of Otago
Dunedin, New Zealand

My first Australasian Tax Teachers' Conference: A report by someone who is a little too old to go to these things for the first time

I am always wary of university teachers' conferences as they have the propensity to turn into cosy gatherings where you drink with your colleagues from your university in an exotic location (hopefully). Being new to the study of tax (though definitely not to law teaching) this was my first tax conference. Add to this the bad press that attaches to those with a deep interest in tax and I approached the 16th Annual ATTA Conference at Flinders University with considerable trepidation

That said, the conference worked for me at several levels and I would go back for more. First and most importantly the collegiality was palpable. This spirit could be felt across the seniority divide (both within and without the academy), between institutions and Trans-Tasman. This expression of a community of interest has not been my experience at other law teachers get togethers.

The papers were of a consistently high standard in both plenary and parallel sessions.

All this was in no small part facilitated by the Flinders organisers. Such organisation is often a thankless task and the smooth running of things is testament to the time and attention that was put to that task. The social bits were very grand in every sense of the word, from the Grange appreciation society to the very lofty bits of Carrick Hill. As well the sponsors associated with the conference were thankfully present and definitely not overbearing.

If there is to be a criticism is that the parallel sessions gave too little time to permit the full presentation of many of the papers. Also, I am more a hard copy person and would have preferred the papers to be on my lap rather than the disk in my laptop.

ARRG it must be time to finish. This has started to look like a book review. Lots of good things and a couple of criticisms, just to show that I was paying attention.

BUT SERIOUSLY in my experience the conference worked at all professional levels and stands as a credit to all those that organised it as well as the spirit of collegiality of the participants.

Brett Bondfield
Faculty of Law, University of Technology, Sydney

4 ATTA Conference 2004 published proceedings

In the call for papers for the ATTA Conference 2004, we mentioned the following:
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. A double blind refereed book is the plan as per Wollongong. The final papers will be due on 26 March 2004 for refereeing. Please email Paul Kenny Paul.Kenny@flinders.edu.au

5 Filling in the gaps

The ATTA Conference Proceedings 1996; 1999-2004 are available from both the ATTA website and via PANDORA, National Library of Australia and Partners at <http://pandora.nla.gov.au/tep/23524> In the past month one of the members asked me about one of the papers presented at the ATTA Conference 2003 in Wollongong. Unfortunately, I could not locate it at the above websites because it was one of the papers not available on the CD ROM of papers. I would like to suggest, if any ATTA presenter has an electronically available copy of their paper, which is not in the ATTA proceedings on the web, then could I suggest they send a copy to me by email. I will send it onto the National Library of Australia, to join the other ATTA Conference papers.

Also, as the 1997-98 ATTA Conference Proceedings are not on the above websites, could I ask those organisers of those conferences, to forward any electronic copies of papers they may have, so that they too, join the other online ATTA Conference proceedings.

Colin Fong

6 Appointments, departures and honours

The Atax Research Fellows for 2004 are Professor Peter van der Hoek (from Holland) and Associate Professor Amin Mawani (from York University, Canada). Professor Hoek is a public finance economist with interest in tax reform of transitional economies in Eastern Europe. Professor Amin Manawi is an accounting/taxation expert with research interest in stock options and equity mutual funds. They will be coming to Sydney later this year.

Elfriede I Sangkuhl, a doctoral student at the University of Western Sydney, is teaching a Revenue Law class at the UWS this semester as a casual teacher. Elfriede was formerly with Ernst & Young, Switzerland and advised on the privatisation of enterprises, in the former East Germany.

Keith Kendall, formerly an Assistant Lecturer in the Department of Accounting and Finance at Monash University, Clayton, three years in the Tax Services Division of Deloitte Touche Tohmatsu is a newly appointed Lecturer in the School of Law and Legal Studies at La Trobe University, specialising in tax.

7 6th International Conference on Tax Administration

The challenges of globalising tax systems will be the key theme of the 6th International Conference on Tax Administration on 15-16 April 2004 at the Crowne Plaza Resort, Coogee Beach, Sydney. This international conference draws academics, practitioners and revenue officers from around the world to discuss and exchange ideas on recent developments in tax administration.

The opening address will be delivered by **Sir Anthony Mason**, with keynote addresses by **Michael Carmody**, Commissioner of Taxation, Australia, **David Vos**, Inspector-General of Taxation, Australia, **Jeffrey Owens**, Head of Centre for Tax Policy and Administration, OECD, and **David Butler**, Commissioner of Inland Revenue, New Zealand.

Tax experts from the UK, Malaysia, New Zealand, Croatia, USA, Slovenia and Australia will be presenting thirty papers which will explore and analyse a broad range of challenging issues on tax administration.

Registrations for the conference are now open. A copy of the conference brochure, including the program and registration form, is available at <http://www.atax.unsw.edu.au> or contact Yasinta Widjojo on 02 9385 9323 for information.

8 Report from Gordon Gooper on the Review of Standards for the Tax Profession Meeting

Gordon Cooper reports as follows:

"I attended the consultative meeting on 4 February 2004. Unfortunately I am bound by a confidentiality agreement, so am limited in the remarks that I can make.

I can say that it was a very positive meeting. There appears to be a real commitment to bring to fruition all the effort expended since this project started in 1991. Given the current review of the self-assessment regime now would be an appropriate time to reform the regulation of the tax profession.

There did not appear to be any major point of disagreement amongst those participating. However as is so often the case the devil may be in the detail. In addition, issues may arise from the review of the self-assessment regime and the current consideration of the scope of s 25IL."

Excerpt from *TaxVine* No 4 - Taxation Institute of Australia's weekly newsletter (email), 13 February 2004, item 2. Reproduced with permission of the author.

9 Australian and New Zealand tax and related PhDs and SJDs completed and in progress

In ATTA News for 2002, 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 March 2004.

10 Taxation Institute of Australia 2004 Offers

10th February, 2004

Dear Tax Teacher,

The Taxation Institute of Australia is proud to continue its relationship with the Australasian Tax Teachers Association and as a sign of appreciation, we would like to continue to strengthen our relationship with you by offering Tax Teachers and students some specially created offers.

Tax Teachers 2004 Special Offer

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

- ❖ A continued **50% discount** on the Tax Specialist reducing the 2004 subscription fee from \$AUD290.00 to \$AUD145.00
- ❖ Once again we are happy to offer Australasian Tax Teachers a chance to subscribe to Member Plus the Institute's full online resource at a **50% discount** also, reducing the subscription fee from \$AUD700.00 to \$AUD350.00

Please contact our Membership Administrator, Melissa Stapleton now on Ph: (02) 8223 0060 to gain your reduced subscription today.

Tax Students Membership 2004

The Taxation Institute is pleased to again advise Tax teachers of its relatively new membership opportunity for Tax Students.

Benefits Include:

- ❖ Complimentary membership (Whilst completing full or part time undergraduate or postgraduate studies)
- ❖ Access to the Taxation Institute website (Full Member Access)
- ❖ Member rate to attend Institute Seminars and Breakfast Clubs Around Australia
- ❖ Networking Opportunities
- ❖ No barriers to full membership
- ❖ Substantially discounted membership to the Taxation Institute after graduation – up to 80% discount*

**Conditions Apply*

Information kits will be sent to all Tax Teachers for distribution to students at their lectures in 2004. The kits will include; application forms and brochures that outline the many benefits that the students can receive by taking up this complimentary membership. This is a great opportunity for students to gain access to the specialist information that only the Taxation Institute of Australia can provide them.

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

Yours sincerely,

Noel Rowland
CEO

11 Research students meeting at the IBFD

As you may know, for the past three years the Academic Council of the IBFD has held a meeting of research students for one week in July. This year the meeting will be held from Monday 5 July to Thursday 8 July in Amsterdam, and I am writing to ask you to make this known in your academic circle.

Most of the students who attend the meetings are working on a doctoral thesis, although one or two LLM students have also attended in previous years. The students have the opportunity to discuss their research with the whole group, we organize a couple of seminars designed to set them thinking about how they carry out their research, and of course they have the opportunity to use the IBFD library and talk to our research staff. The meeting also gives the students a valuable opportunity to network with >their peers (we hear regularly that they stay in contact with each other long after the meeting) and, also important, a safe environment in which to let off steam about their supervisor! The feedback we get from the students is that they find these meetings extremely useful.

The attached "blurb" describes the meeting in more detail, and provides details of the registration procedure. Would you give it to any students you know who would benefit from attending? It has been circulated to all the members of the European Association of Tax Law Professors, but please do pass it on to any other colleagues who may also know interested students. You would also be very welcome to attend all or any of the meeting and join in the discussions.

Best regards,

Joanna
International Bureau of Fiscal Documentation (IBFD)
Joanna Wheeler, Chair, Academic Council, P.O. Box 20237, 1000 HE Amsterdam, The Netherlands
Phone: +31 (0)20 554 0115 mailto:J.Wheeler@ibfd.org Fax: +31 (0)20 620 9397 <http://www.ibfd.org>

12 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

13 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. 18th National Convention, Foundations for the future, 1-3 April 2004, Grand Hyatt, Melbourne, nationaleducation@taxinstitute.com.au 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)

Seventeenth Annual Australasian Tax Teachers Association Conference 2005, January 2005, Victoria University of Wellington, Wellington, New Zealand. Contact David White, David.White@vuw.ac.nz

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/>

The **School of Business Law and Taxation, Faculty of Commerce and Economics, the University of New South Wales** would like to invite you to a seminar presentation by Brian Arnold on "What Is Happening With Controlled Foreign Company Legislation". The seminar is to be held on Tuesday 2 March, 11-12am in the Quadrangle Building Room 2063A/B. As places are limited, please email Associate Professor Frank Zumbo <F.Zumbo@unsw.edu.au> if you wish to attend.

About the speaker: Brian Arnold is with Goodmans LLP, Toronto, and taught tax law at a Canadian law school for 28 years. He is a graduate of Harvard Law School (J.D., 1969). He has been a consultant to the Canadian Department of Finance, Canada Customs and Revenue Agency, the Office of the Auditor General (Canada), the OECD, and the Australian Taxation Office. He has written widely on tax

matters and is a member of the Permanent Scientific Committee (PSC) of the International Fiscal Association. Brian is a leading international tax law commentator.

Australian Tax Research Foundation *Personal Income Tax Summit*, Stamford Plaza Hotel, Sydney Airport, Mascot, 26 March 2004, aims to bring some openness and information to the debate over future reforms to the personal income tax. Conference fee \$195. See attachment.

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

2004 Emerging Financial Markets & Services Conference in the Asia-Pacific region, Sydney 27- 28 May 2004. We invite theoretical, conceptual and empirical manuscripts and case studies that fit within the following academic streams:

Accounting & Taxation

Banking

Business Ethics & Corporate Governance

Derivatives

Economic Issues

Financial Services Law

Financial Services Marketing

International Accounting, Auditing & Assurance

International Finance

Personal Financial Planning & Superannuation

Portfolio Management

Property Finance & Investment

Venture Capital & Entrepreneurship

Attached is the conference call for papers.

Conference Project Manager

Emerging Finance Markets & Services in Asia-Pacific 2004

www.uws.edu.au/collaw/finconference/index.htm

Corporate Governance and Ethics: Beyond Contemporary Perspectives, New England Business School, University of New England (in collaboration with UNE Partnerships) and Macquarie Graduate School of Management, Sydney, June 28 to 30, 2004. Conference on Corporate Governance and Ethics: Beyond Contemporary Perspectives <http://www.une.edu.au/febl/Business/Conference/CorpGov/>

The conference website has been updated with details about

(1) the conference programme (Click on "Program" link) and

(2) registration forms (look under "Registration forms" on conference homepage).

Register before March 31, 2004 to take advantage of Early Bird fees. Further, conference registrants will be encouraged to participate in a plenary forum session that will address issues concerning the "blind review"

process used by refereed journals; also pointers on writing constructive reviews will be dealt with. The

theme of this session is: REVIEWING THE REVIEWS: THE GOOD, THE BAD AND THE STUPID!

The panel will be made up of academics in various editorial capacities. Potential registrants are invited to

submit extracts of reviews, which they have received, that they wish to be considered as "cannon fodder"

for this session. You (and the journal) may remain anonymous, as this session aims to improve the review

process. You should provide sufficient background information as context for the appropriateness or

inappropriateness of the review in question. Please do not send your full paper: a succinct summary of

events will suffice. Kala Saravanamuthu PhD., New England Business School, University of New England,

Armidale 2351, New South Wales, AUSTRALIA. Tel: 61 + 2 + 6773 3276 Fax: 61 + 2 + 6773 3148

<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 2004 events schedule

The Fifth Annual Global Conference on Environmental Taxation Issues, Experience and Potential Pavia - Thursday 9 September - Saturday 11 September, 2004, hosted by The European School of Advanced Studies in Integrated Environmental Management of University of Pavia, ITALY.

The Pavia 2004 conference is the fifth in a series of international meetings. Our aim is to collect a **wide variety of experiences** from different States of the use of environmental taxes and charges and a scientific assessment of the environmental, economic and social impact of their introduction can be an important tool to face those barriers, which can be to an extent problems of fear of the unknown.

Waiting for your participation, we send you our best regards

The Scientific Committee

For further information about the Conference visit our web site www.unipv.it/iuss/esasgia where you can find the link to the The Fifth Annual Global Conference on Environmental Taxation Issues, Experience and Potential

5 Th CofERENCE Secretariat

IUSS

Via Luino - 27100 Pavia

Tel 338 8713695

info5th@unipv.it

<http://www.unipv.it/websgia/index.htm>

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

International Bureau of Fiscal Documentation Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy runs an extensive international course program, below is a list of their up-coming courses:

- 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

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*.

14 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages.

Local

(2003/2004) 3(11) *Australian GST Journal*

- Jewell, Murray "Issues associated with GST groups"
- Fehily, Ken & Konidaris, Peter "Critical comment – Is the GST base shrinking?"
- Penning, Rhys "Creditable purpose and financial supplies – a question worth asking?"
- Stacey, Paul "Case update"

(2004) 15 (6) *Australian Superannuation Law Bulletin*

- Charaneka, Scott "Taking aim at super safety"
- Bourke, Stephen "Taxation of benefits of super splitting"
- Vrisakis, Michael "Fund governance"
- Levy, Michelle "Refunding employer contributions"
- Gullifer, Natalie "APRA's powers to request information from a trustee: how far do they go?"
- Speechley, Peter "Legislation update"

Blissenden, Michael "Inspector-General's review: law enforcement and governance" (2004) Issue 2 *CCH Tax Week* 17-19

Blissenden, Michael "New civil penalty regime for promoters of schemes" (2003) Issue 49 *CCH Tax Week* 809-10

Collett, Matthew "Developing a new test of fiscal residence for companies" (2003) 26 *University of New South Wales Law Journal* 622-38

(2003) 6 (1) *Journal of Australian Taxation*

- **Hill, Graham** "Some thoughts on the principles applicable to the interpretation of the GST"

- **Dabner, Justin** “In search of a purpose to our tax laws: can we trust the judiciary?”
- **Barkoczy, Stephen** “Consolidation and imputation”
- Wyatt, Kim; Phillips, Jon and de Lange, Paul “Tax reform: an international comparison of the effectiveness of changes to Australia’s capital gains tax”
- Niemirowski, Pauline; Baldwin, Steve and Wearing, Alexander J “Tax related behaviours, beliefs, attitudes and values and taxpayer compliance in Australia”

Keating, Michael *The case for increased taxation*, Canberra, Academy of the Social Sciences in Australia, 2004

Kenny, Paul *Australian tax law 2004*, Chatswood, LexisNexis Butterworths, 2004. Launched by Justice **Graham Hill**, at the recently held ATTA Conference, in Adelaide.

Killaly, Jim “Recent developments in tax administration,” *Australian Tax Summit*, 9-10 February, 2004
http://www.ato.gov.au/content/downloads/Jim_Killaly_speech_10_February_2004.pdf

Morrison, David *Taxation law in principle*, 2nd ed, Pyrmont, NSW, Australian Tax Practice, 2004. Includes chapters by **Dale Pinto** and **Tom Delany**. Launched by Tom Delany, at the recently held ATTA Conference, in Adelaide.

Pagone, GT "Part IVA: the General anti-avoidance provisions in Australian taxation law" (2003) 27 (3) *Melbourne University Law Review* 770-99

(2004) Issue 38 (7) *Taxation in Australia*

- Levy, Gil “Issues & agendas”
- Rowland, Noel “CEO’s message”
- Tax case: Fullagar, Luke and Carter, Shane *Walstern v Commissioner of Taxation [2003] FCA 1428*
- Tax case: Colley, Chris *Spassked Pty Ltd v FCT [2003] FCAFC 282*
- Barbara, Louise and Butler, Daniel “Self managed super fund pensions and PDs”.
- Athanasiou, Arthur “Who’d be an accountant?”
- Batalha, Luis “New land rich provisions for NSW...the good, the bad and the ugly”
- De Wijn, John and Alpines, Fiona J “ Part IVA: Twenty-two years on ... in a state of maturity? – Part II”
- Tax tips: Taxwrite services “Shares and trust interests as active assets”
- Technical news: Taxwrite services “Government initiatives”
- Q&A: Milidoni, Andy and Parker, Michael “Taxation of foreign exchange gains and losses – the New Rules Part I”

(2003) *Taxation Institute of Australia Victorian & Tasmanian Convention Papers*
 Victorian

- Baxter, Duncan “Mergers and acquisitions II”
- Brazzale, John “Income tax treatment of property development and investment”
- Carpenter, Stephen “Simplified imputation system”
- Carpenter, Stephen and Lamb, Neil “Simplified imputation system – case studies”
- Currie, John “Value shifting”
- D’Ascenzo, Michael “The challenges of tax administration”
- De Wijn, John and Alpines, Fiona “Part IVA – twenty two years on...in a state of maturity?”
- Fry, Martin “Mergers and acquisitions – some current issues”
- Harvey, Keith “GST & property – what you need to know”
- James, Keith “Contentious recent developments”
- Levy, Gil “Business structures for SMEs”
- Maloney, Des “Part IVA – an analysis”
- Myers, Allen “Corporate governance and directors’ duties”
- Richie, Zara “Transfer pricing: current issues under the ATO’s microscope”
- Robinson, Graeme “ATO audits”
- Rocher, Phillip “When is a business not a business?”
- Schurgott, Ken “Asset protection for advisers”

- Venturine, Germana “Financial services reform - impact for advisers”
Tasmanian
- Jorgenson, Ron “Property development – some selected tax issues”
- Long, Sharyn “Superannuation update”
- Spence, Ken “Pre CGT factors”
- Thompson, Peter “General tax update”

Overseas

(2003) 9 (11/12) *Asia-Pacific Tax Bulletin*

- Hong, Lee Fook “Asia-Pacific: Impact of transfer pricing on tax planning”
- Ahmed, M Mushtaque “Bangladesh: overview of VAT”
- You, Suonty “Cambodia: an overview of the tax regime”
- Rohira, Narendra “India: Critical tax and regulatory issues impacting cross-border merger and acquisition strategies: an Indian perspective”
- Kasipillai, Jeyapalan & Ismail, Syed SS “Malaysia: Incentives for venture capital companies: nothing ventured, nothing gained”
- Ng, KW “Casenote from Malaysia: Deductibility of interest expenditure”
- Khadka, Rup “Nepal: Overview of VAT”
- Yoingco, Angel Q & Recente, MA Lourdes “Philippines: Is there double taxation in the Philippine tax system?”
- Sy, Shennan A “Interpretation of the “Most-favoured nation” clause of the Philippines-United States Tax Treaty”
- Waldyasekera, DDM “Sri Lanka: Current fiscal and tax policy trends”
- Nasirova, Lola “Uzbekistan: Taxation of individuals”

Blanchard, Kimberly S “The unresolved tax status of multinational service partnerships and their partners”
(2003) 56 *Tax Lawyer* 779-824

[2003] No 3 *British Tax Review*

- Avery Jones, John F et al “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”

[2003] No 4 *British Tax Review*

- Owen, Philip “Can effective management be distinguished from central management and control?”
- Olowofoyeku, Abimbola A “Where is my home? Reflections on the law of residence”

[2003] No 6 *British Tax Review*

- Bell, Susan “EU Directive on the taxation of savings income”
- Walsh, Mary & Oliver, JDB “What’s in a name?”

(2003) 57(12) *Bulletin for International Fiscal Documentation*

- Ward, John “The general anti-avoidance rule in Ireland”
- Van Blerck, Marius “Company-shareholder taxation in South Africa: single or double taxation?”
- Pedersen, Bente Moll “New flexible system for the taxation of stock options in Denmark”
- **Sawyer, Adrian J** “Rewriting tax legislation: reflections on New Zealand’s experience”

(2004) 58(1) *Bulletin for International Fiscal Documentation*

- Vogel, K “Tax treaty news”
- Vogel, K “New Europe bids farewell to treaty override”
- Bobbett, Catherine & Avery Jones, John F “Treaty issues related to the treatment of cross-border pension contributions and benefits”
- Masui, Yoshihiro “Treaty arbitration from a Japanese perspective”
- Jimenez, Adolfo JM “The 2003 revision of the OECD commentaries on the improper use of tax treaties: a case for the declining effect of the OECD commentaries?”

- Watanabe, Tetsuya “Tax treatment of stock options in Japan”

(2003) 51 (1) *Canadian Tax Journal*

- Duff, David G “The federal income tax act and private law in Canada: complementarity, dissociation, and Canadian bijuralism”
- Symposium
- Cuerrier, Marc; Hassan, Sandra and Gaudreault, Marie-Claude “Canadian bijuralism and harmonization of federal tax legislation”
- Bruneau, Diane “Problems in the application of tax law to civil law trusts”
- Bender, Mark D “Beneficial ownership in Canadian income tax law: required reform and impact on harmonization of Quebec civil law and federal legislation”
- Brown, Catherine “Beneficial ownership and the income tax act”
- “Current cases”
- “International tax planning: Foreign affiliates and the new foreign investment equity rules”
- “Personal tax planning: reorganizing a family holding company: windups and butterflies”
- “Corporate tax planning: US real property gains of foreign persons: an overview for the Canadian tax practitioner”
- “Correspondence: Summary of the seminar on the taxation of business”

(2003) 51 (2) *Canadian Tax Journal*

- Goyette, Nathalie “Tax treaty abuse: a second look”
- Morelli, Yvette “Structuring venture capital funds”
- Mawani, Amin; Milevsky, Moshe and Panyagometh, Kampnol “The impact of personal income taxes on returns and rankings of Canadian equity mutual funds”
- “Policy forum: Comments on the Department of Finance’s “Special federal tax assistance for charitable donations of publicly traded securities””
- Innes, William I “The case for tax incentives on gifts of publicly traded securities”
- Phillips, Lisa “Thinking critically about the taxation of capital gains on donated public securities (or looking Paragraph 38 (a.1) in the mouth”
- Duff, David G “Special federal tax assistance for charitable donations of publicly traded securities: a tax expenditure analysis”
- “International tax planning: Working with the new offshore trust rules”
- “Personal tax planning: US expatriation issues: The un-American wanted by the IRS”
- “Selected US tax developments: Interest stripping changes affecting US corporations seem likely: Only the details remain opaque”

(2003) 51 (4) *Canadian Tax Journal*

- Friedlander, Lara “What has tort law got to do with it? Distinguishing between employees and independent contractors in the federal income tax, employment insurance, and Canada pension plan contexts”
- Feltham, Glenn; Feltham, Tammi S and Mathieu, Robert “The use of estate freezes by family-owned businesses”
- McCann, Ewen “Taxes, the discount rate, and present-value calculation”
- Policy forum: Comments on *Corporate residence and international taxation* by Robert Couzin
- Arnold, Brian “A tax policy perspective on corporate residence”
- McIntyre, Michael J “Determining the residence of members of a corporate group”
- Wilkie, J Scott “Locating corporate business income: reconsidering the tenets of international tax jurisdiction”
- Couzin, Robert “The author’s response”
- “Current cases”
- “International tax planning: Transfer pricing: A critique of the CCRA’s position on range issues”
- “Personal tax planning: Discretionary trusts: Civil law perspectives”
- “Selected US tax developments: US reduced rates now apply to dividends of non-corporate taxpayers”
- “Correspondence: Comments on the Department of Finance’s “Special assistance for charitable donations of publicly traded securities””

Deloitte Touche Tohmatsu *China master tax guide*, Singapore, CCH Asia, 2003

Graetz, Michael J *Foundations of international income taxation*, New York, Foundation Press, 2003

(2003) 29 (2) *International Tax Journal*

- Borkowski, Susan C “Transfer pricing documentation and penalties: how much is enough?”
- Rosenbloom, H David “Intermediate US international tax update: Foreign currency transactions and translation”
- Kim, MeasDou “US corporation and partnership investment in real estate and securities of Asian and EU countries”
- Cheung, Daniel KC “Reform of Hong Kong’s interest deduction rules”

(2004) 30 (1) *International Tax Journal*

- Jensen, Paul “VAT levied digital sales within EU”
- Oisbi, Atsushi “Japanese taxation of stock options issued by foreign companies”
- Wacker, Raymond F “US taxation of international dividends under JGTRRA”
- Beutel, Phillip A & Ray, Bryan “Grasping the value of intangible assets”
- Yang, James GS “Problems implementing the VAT in China”
- Lin, Z Jun “Evaluating the VAT in China”

(2003) 14 (12) *Journal of International Taxation*

- Kirschenbaum, Robert S et al “At your service(s) – still crazy after all these years”
- Tolin, Jeffrey J “International aspects of the dividend rate reduction under US Jobs and Growth Act of 2003”
- Byrne, Christopher J; Clark, Adam L and Guinan, Janet K “A guide to international charitable giving”
- Greenwald, Lewis J & LeDuc, Robert J “New final regs on triggering events for recapture of dual consolidated losses”

(2003) 56 (4) *National Tax Journal*

- Hamersma, Sarah “The work opportunity and welfare-to-work tax credits: participation rates among eligible workers”
- Plummer, Elizabeth “Evidence on the incidence of residential property taxes across households”
- Gruber, Jonathan & Orszag, Peter “Does the social security earnings test affect labor supply and benefits receipt?”
- Rork, Jonathan C “Coveting thy neighbour’s taxation”
- Yetman, Robert J “Nonprofit taxable activities, production complementarities, and joint cost allocations”
- “Forum on public disclosure of corporate tax returns”
- Lenter, David; Shackelford, Douglas and Slemrod, Joel “Public disclosure of corporate tax return information: accounting, economics, and legal perspectives”
- Hanlon, Michelle “What can we infer about a firm’s taxable income from its financial statements”
- Mills, Lillian F & Plesko, George A “Bridging the reporting gap: a proposal for more informative reconciling of book and tax income”
- “Book reviews”

Wang, Ben “Supplying the tax shelter industry: contingent fee compensation for accountants spurs production” (2003) 76 *Southern California Law Review* 1237-73

ATTA News March 2004

<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 hot Summer weather has given way to some beautiful Autumn days and our academic halls are once again full with bright fresh faces. The buzz of excited conversation is a delight to hear as the new crop of high school leavers come to make our universities their home for the next three years or more.

Miranda Stewart from the Law School at Melbourne University has advised me that Melbourne would be delighted to host the 2006 ATTA conference. Miranda is happy to act as the primary contact person at present and she will be ably supported by her colleagues at Melbourne when the time comes for planning and organizing the conference.

In relation to the changed membership requirements for CPA Australia I have just received a letter from Ann Johns the Director – Education in reply to our letter which was originally sent to CPA Australia in May 2003. In her letter Ann indicates that taxation is still required to be included as part of an accredited undergraduate degree. The changed entry requirements were primarily introduced to offer increased flexibility to enable candidates who had not completed taxation at undergraduate level to gain membership of CPA Australia. I will pass on the original letter to Colin and if you wish to get a copy of the letter Colin will be happy to provide it to you.

If you or one of your colleagues has changed contact details please ensure that you let Colin know of the changes. In addition if you know that one or more of your colleagues is not on the email list for our newsletter please let Colin know also.

Do you think that we should give our newsletter a name? Something individual ... something that is usAny suggestions? My email is: delany@usq.edu.au

'Til next time.

Tom Delany

2 World Tax Conference 2004 report

I was lucky enough to attend the 4th World Tax Conference at Sydney on the 26 & 27 of February due to a Griffith University Early Career Academic Grant.

There was a great mix of seminars held varying in topics from the tax system of China and Vietnam to discussing which European countries are popular for retiring in (on a personal note my pick was Italy - not only for the food, scenery and wine - but this is sweetened by some generous tax concessions).

A personal highlight was the frank panel discussion on International Perspectives of Tax Administration. Here we were lucky to see our own Michael Carmody, David Bulter (Inland Revenue NZ), Dave Hartnett (Inland Revenue UK) and a representative of the USA's Internal Revenue Service address questions raised from the floor. These included the challenges of countries determining their fair share of tax revenue, the risks faced by Board of Directors if they do not adequately satisfy themselves with their companies' tax affairs and the flow-on economic effects international tax can have.

A perennial favourite was Justice Graham Hill with his seminar on the Roles of Courts in Interpreting Double Taxation Agreements. Here Justice Hill raised the issues of the use of notes on negotiations when trying to interpret DTAs. Additionally, he canvassed the problems when domestic law changes after DTAs are entered into, with the domestic law making no express provision concerning DTAs.

A sobering presentation was by Roderick Cordara SC where he outlined that even after 30 years of the VAT in the UK, the courts are still grappling with elementary questions such as mixed supplies and vouchers. It will be interesting to see whether Australia will see the same uncertainty stretch out for the next 26 years.

Other sessions covered developments in CFC legislation around the world, inbound investment into Europe, Australia, South Africa, South East Asia, China, and South America, trends on transfer pricing, e-commerce, foreign tax credits, Australian tax reform and cross border property investment.

Brett Freudenberg

3 ATTA Conference 2004 published proceedings

In the call for papers for the ATTA Conference 2004, we mentioned the following:
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. A double blind refereed book is the plan as per Wollongong. The final papers will be due on 26 March 2004 for refereeing. Please email Paul Kenny Paul.Kenny@flinders.edu.au

4 Correction re Filling in the gaps

In the last ATTA News, I wrote: "The ATTA Conference Proceedings 1996; 1999-2004 are available from both the ATTA website and via PANDORA, National Library of Australia and Partners at <http://pandora.nla.gov.au/tep/23524>"

In correspondence with the National Library of Australia, I received the following note:
"As for the citation of your title in our Archive, it should be: <http://nla.gov.au/nla.arc-23524> It is a resolved link. That means if the actual link changes location, the resolved link will always work".

Colin Fong

5 Appointments, departures and honours

Emeritus Professor Cedric Sandford, well known to Australasian tax teachers, died in the early hours of Friday morning 5 March. Christina said that he passed away very peacefully after his health deteriorated rapidly in the last 36 hours. Thankfully he was at home in Bath throughout, and Christina and Anna now have lots of family support. He will be very greatly missed as a colleague and friend by all of us. The funeral was held on Friday 12 March, and there will also be a thanksgiving service, to celebrate the life of a wonderful person, in Bath at noon on Saturday 17 April.

In typical Cedric fashion, he indicated that he would prefer us not to send any flowers. Instead, as a tireless worker for charitable causes, he has asked that anyone who wishes should feel free to make donations to two local charities he has nominated - Julian House (a refuge for the homeless of Bath) and the Southdown/Whiteway Community Project, a Methodist charity working in one of the UK's most depressed local communities. All contributions received will be split equally between these two charities. If you wish to send donations, the details are as follows:

Account name: Nexus Methodist Church
Bank: HSBC, 45 Milsom Street, Bath BA1 1DU, UK
Account no: 02160838
Sort code: 400919

Belated congratulations to Kerrie Sadiq who was awarded a PhD in October 2003 for her thesis, titled *Interjurisdictional allocation of multinational banking income: aligning taxation principles with economic activity*, from Deakin University School of Law. Professor Rick Kreyer was the supervisor.

Garry Bourke, Senior Lecturer, School of Business Law & Taxation, University of New South Wales, has very recently ended his 7 year association with that department. Although Garry will maintain his interest in taxation law, he is making a radical career change, having decided to become a chaplain. He intends to work in youth detention centres and also as an industrial chaplain (workplace chaplain/counsellor). His current intention is to do a Master of Arts (Chaplaincy) through the Sydney College of Divinity.

Garry started his association with the School of Business Law & Taxation in 1997, before spending 2 years in a senior tax research role as Director-Taxation Services, with Taxpayers Australia in Melbourne, working closely with Peter McDonald and Barbara Smith, amongst others. He returned to UNSW 4 years ago. Prior to 1997, Garry spent a decade in senior taxation roles within law firms and "Big 4" chartered accounting firms, and was the first senior taxation secondee with the Taxation Institute, working closely with the then National Technical Director, Geoff Petersson in 1990. He holds 3 accounting and law degrees including a Master of Laws (Taxation and Corporate Finance) from the University of Sydney.

Garry presented a paper on the Australian debt/equity legislation at the 15th ATTA conference held at the University of Wollongong in early 2003. Garry spent first semester 2003 at the Law Faculty, University of Western Ontario, London, Ontario, Canada, hosted by Professor Tim Edgar and Daniel Sandler, as well as a brief European component. His research area was in relation to the taxation of financial instruments, including comparative analysis of Australian, Canadian and New Zealand's classification of debt and equity. The fruit of that sabbatical is Garry's very recent 35 page paper published in the March edition of the Australian Tax Review."

Professor Rick Krever of Deakin University returned to Australia in late January after one month at the College of Business at San Jose State University, where he was one of two inaugural visiting tax scholars. While in Silicone Valley, Rick presented some lectures at both San Jose State University and Stanford University. He reported the camaraderie at San Jose is terrific and he strongly urges other Australian tax scholars to consider applying for the visiting fellowships.

Rick's touchdown in Australia was brief -- after only a few days he rushed off to Kabul where the Transitional Government faced a deadline drafting new tax laws to secure international endorsement of its revenue raising program, a key prerequisite to obtaining continued international support at the international donors' meeting in Berlin at the end of this month.

The security situation in Afghanistan remains somewhat grim. While Rick was in Kabul two rockets were fired on the city. But Rick reported positively on his contacts with Afghan counterparts, whose company he greatly enjoyed.

Elfriede I Sangkuhl, a doctoral student at the University of Western Sydney, is teaching a Revenue Law class at the UWS this semester as a casual teacher. Elfriede was formerly with Ernst & Young, in Sydney and Switzerland. She also worked for the German government on the privatisation of enterprises, in Dresden in the former East Germany.

6th International Conference on Tax Administration

Atax is proud to host the 6th International Conference on Tax Administration on 15-16 April 2004 at the Crowne Plaza Resort, Coogee Beach, Sydney. The key theme is the challenges of globalising tax systems. This international conference draws academics, practitioners and revenue officers from around the world to discuss and exchange ideas on recent developments in tax administration.

The opening address will be delivered by **Sir Anthony Mason**, with keynote addresses by **Michael Carmody**, Commissioner of Taxation, Australia, **David Vos**, Inspector-General of Taxation, Australia, **Jeffrey Owens**, Head of Centre for Tax Policy and Administration, OECD, and **David Butler**, Commissioner of Inland Revenue, New Zealand.

Tax experts from the UK, Malaysia, New Zealand, Croatia, USA, Slovenia and Australia will be presenting thirty papers which will explore and analyse a broad range of challenging issues on tax administration.

A limited number of positions are still available, however registrations must close on Monday 29 March. A copy of the conference brochure, including the program and registration form, is available at <http://www.atax.unsw.edu.au> or contact Yasinta Widjojo on 02 9385 9323 for information.

7 San Jose State University International Tax Policy Research Fellow

San Jose State University's Tax Policy Institute has established 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, 2004. 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.

8 Australian and New Zealand tax and related PhDs and SJDs completed and in progress

The following list attempts to list many of the Australian and New Zealand tax and related PhDs and SJDs completed in the past decade or so and to record those in progress, together with the supervisor/s. I hope to update this on an annual basis. If the thesis has been published or made available electronically, this is indicated. Acknowledgements to those persons who supplied information for this list. * indicates SJD.

Completed ones

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

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

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

Azzi, John *The role of CFC legislation in protecting Australia's domestic income tax base*, University of Sydney Faculty of Law, Prof Richard Vann and Lee Burns, 1995*

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

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

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

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

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

Celestin, Lindsay C *Formulary approach to the taxation of transnational corporations: a realistic alternative?* University of Sydney Faculty of Law, Prof Richard Vann, 2000

http://setis.library.usyd.edu.au/adt/public_html/adt-NU/public/adt-NU20020917.133138

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

- Edgar, Tim *The income tax treatment of financial instruments: theory and practice*, Deakin University School of Law, Prof Rick Krever, 2000, Canadian Tax Foundation, 2000
- Eccleston, Richard *The capacity for reform: Australian taxation policy and the state 1970-2000*, School of Political Science and International Relations, University of Queensland, A/Prof Stephen Bell, 2001, *Taxation in Australia: the politics of Australian tax reform*, Sydney, Australian Tax Research Foundation, 2004
- Evans, Chris *An evaluation of the impact of aspects of capital gains tax design on the burden of compliance costs of taxpayers*, University of New South Wales Faculty of Law, Profs Cedric Sandford and Yuri Grbich, 2003, *Taxing personal capital gains: operating cost implications*, Sydney, Australian Tax Research Foundation, 2003
- Gray, Anthony *Excise taxation in the Australian federation*, University of New South Wales Faculty of Law, Prof George Winterton and A/Prof Neil Warren, 1997
- Greenbaum, Abe *Comparative income tax administration: a study of the legislative structures in thirteen jurisdictions*, Osgoode Hall Law School, York University, Prof Neil Brooks, 1998*
- Hancock, Graeme *Resource rent taxation and its effects on mineral resource development in Papua New Guinea*, University of Queensland Dept of Mining, Minerals and Materials Engineering, 2000.
- Harris, Peter *Corporate/shareholder income taxation and allocating taxing rights between countries: a comparison of imputation systems*, Cambridge University Faculty of Law, Prof John Tiley, 1995, IBFD Publications, 1996
- Holmes, Kevin *The concept of income: a multi-disciplinary analysis*, Victoria University of Wellington, Prof John Prebble, 2000, IBFD Publications, 2001
- Holub, Mark *Taxes and the choice of organisational form in Australia*, University of Western Australia Dept of Accounting and Finance, 2001
- Hustler, Murray H *Tax haven use and control: a study of tax haven use by Australian public companies and the development of controlled foreign company legislation in Australia*, University of Sydney [1993?]
- Jiang, Tingsong *Economic instruments of pollution control in an imperfect world: theory, and implications for carbon dioxide emissions control in China*, Australian National University, 2001
- Jones, Chris *Corporate financial policy and taxation*, Australian National University, 1988
- Lawrence, Elaine *Framework investigations for harmonizing global taxation of internet commerce*, Deakin University School of Computing and Mathematics of the Faculty of Science and Technology, 2000
- McNamara, Michael *Policy formulation and the limits of plausibility: a case study of policy formulation in a revenue office*, University of Western Sydney School of Management, 2001
<http://library.uws.edu.au/adt-NUWS/public/adt-NUWS20030410.164044>
- Maher, Sean *Structural reorganisation of the Australian film industry in the 1980s under division 10BA tax incentives*, University of New South Wales, 1997.
- Martini, Christine *Some optimization problems in aspects of taxation*, University of Melbourne, 1993.
- McGill, Stuart *The Australian social wage*, New School for Social Research, 1990 and on microfilm by and published Ann Arbor, Mich, UMI, 1990

- McKerchar, Marg *The effect of rewriting the income tax laws upon compliance levels in Australia*, University of New South Wales Faculty of Law, A/Profs Chris Evans and Ian Wallschutsky, 2003, *The impact of complexity upon tax compliance: a study of Australian personal taxpayers*, Sydney, Australian Tax Research Foundation, 2003
- Monem, Reza Mohammed *Earnings management in response to political costs: an investigation of Australian gold mining firms*, University of Queensland Dept of Commerce, 2000.
- Nualnoi, Treerat *Tax policy reforms in Thailand: a computable general equilibrium approach*, Australian National University, 1993
- Oats, Lynne *The evolution of federal company and shareholder taxation in Australia: 1915-1995*, University of Western Australia Dept of Accounting and Finance, 2000
- Ohms, Chris *General income tax anti-avoidance provisions: analysis and reform*, University of Auckland, Department of Commercial Law, Faculty of Business and Economics, 1995
- Ongwamuhana, Kibuta *The taxation of income from foreign investments: a tax study of some developing countries*, University of Adelaide, 1989, Deventer, Kluwer, 1991
- Orow, Nabil *General anti-avoidance rules: a comparative international analysis*, University of New South Wales Faculty of Law, Prof Bob Deutsch and Sir Anthony Mason, 1999, London, Jordans, 2000
- Pattenden, Kerry Ruth *Tax effects in corporate finance: three essays*, University of New South Wales Australian Graduate School of Management, 2000
- Pinto, Dale *The continued application of source-based taxation in an electronic commerce environment*, University of Melbourne Faculty of Law, Prof Graham Cooper, 2002, *E-commerce and source-based income taxation*, IBFD Publications, 2003
- Polume, Samson Mamau *Export instability, investment risks and mineral taxation in Papua New Guinea*, Australian National University, 1987
- Richardson, Grant *The influence of culture on the design of national taxation systems: a theoretical and empirical analysis*, Department of Accounting & Finance, Monash University, Professor Graham Peirson, 2002
- Rumble, Tony *Synthetic equity and franked debt: capital markets savings cures*, University of New South Wales Faculty of Law, Prof Bob Deutsch, 1998 <http://www.library.unsw.edu.au/~thesis/adt-NUN/public/adt-NUN20010119.152830> Parts of which were reproduced in Rumble, Tony (ed) with Amin, Mohammed & Kleinbard, Edward D *Taxation of equity derivatives and structured products*, Houndmills, Basingstoke, Hampshire, Palgrave Macmillan, 2003
- Sadiq, Kerrie *Interjurisdictional allocation of multinational banking income: aligning taxation principles with economic activity*, Deakin University School of Law, Prof Rick Krever, 2003
- Smith, Dominic Scott *The taxation of the offshore oil industry*, University of Western Sydney, School of Business, 1990 <http://library.uws.edu.au/adt-NUWS/public/adt-NUWS20030707.092254>
- Sullivan, Robert *Trade, protection and taxation: the formation of Australian tariff policy, 1901-14*, Australian National University, 1997
- Tran, Alfred Van-Ho *Relationship of tax and financial accounting rules: an empirical study of the alignment issue*, Australian National University, 1997

Walker, Julie K *Accounting for pre-discovery costs in Australia: an efficient contracting approach*, University of Queensland, Dept of Commerce, 1994.

White, David I *Trans-Tasman company tax horizons: why mutual recognition of company tax credits would create an inward looking investment area in Australasia*, University of Sydney Faculty of Law, Prof Richard Vann, 1997

Whittred, G *The evolution of consolidated financial reporting in Australia: an evaluation of alternative hypotheses*, University of New South Wales, New York, Garland Pub, 1988

Wittwer, Glyn *The Australian wine industry during a period of boom and tax changes*, University of Adelaide Dept. of Economics, 2000

PhDs and SJDs in progress

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

Cheong, Virginia *Problems associated with the international interaction of controlled foreign company rules*, University of New South Wales School of Business Law and Taxation, A/Prof John Taylor, 2005

Fernandez, Rodger *The implications of the flow of information in revenue law on the protection of privilege against self incrimination*, University of Sydney Faculty of Law, Prof Rob Woellner (UWS) and A/Prof Lee Burns (University of Sydney)

Freudenberg, Brett *Small business taxation re hybrid taxation - whether this methodology meets the needs of small business more efficiently*, Griffith University, Dr Peter McDermott (UQ) and Errol Iselin (Griffith).

Michael Gousmett, Michael *A comparative study of the law of tax-exempt charitable organisations in Australia, Canada, New Zealand, the United Kingdom and the United States*, University of Canterbury, Adrian Sawyer

Hamil, David *The GST and the dynamics of fiscal federalism*, University of Queensland School of Political Science & International Studies, A/Prof Stephen Bell

Hui, Robert Man Cheong *Cross-border aircraft leasing into China: a case for international tax arbitrage. Towards harmonization in international taxation*, University of Sydney Faculty of Law, Prof Richard Vann

Hunter, Tony *Taxing treatment for discretionary trusts*, University of New South Wales School of Business Law and Taxation, A/Prof John Taylor

Ikin, Catherine *Australian corporate tax planning/management*, Australian National University, Dr Alfred Tran

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

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

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

McManus, Jacqui *The impact of design aspects of a VAT*, University of New South Wales Atax, A/Prof Neil Warren

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

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

Rothengatter, Maarten R. *Taxing taxis: limits and possibilities in regulating the tax compliance behaviour of marginalised taxi-workers - an Australian case study*, University of Queensland - School of Social Sciences (Sociology/Criminology), A/Prof James McKay, A/Prof Michael Emmison and A/ Prof Geoff Dow.

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

Sanguhl, Elfriede *The impact of globalisation on nation states' ability to legislate with respect to corporate taxation*, University of Western Sydney, Dr Scott Mann and Michael Blissenden

Sawyer, Adrian *Globalization and international taxation policy: a new approach for new era*, University of Virginia School of Law, Paul B Stephan, 2006*

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

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

Smart, Martha *An examination of the New Zealand compliance and penalties regime*, University of Canterbury, Adrian Sawyer

Sridaran, Maheswaran *A study on whether the Australian regime of income tax on capital gains causes widespread violation of horizontal equity*, Macquarie University, Hope Ashiabor and Dr Malcolm Voyce, December 2004

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

Tan, Lin Mei *Tax practitioners role in tax compliance*, Australian National University, Prof Valerie Braithwaite

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

Wills, Michelle *The transfer pricing of intangibles: US, OECD and Australian perspectives - a comparative analysis*, Bond University, Faculty of Law, Prof Duncan Bentley, 2004

9 Tax, Accounting, Economics and Law Related Meetings

Now in general, then chronological order.

Local

Atax Continuing Education – NEW in 2004: “Tax and Investment Regulation in China”, Intensive Course 19 – 23 April, Atax Coogee Campus. Speakers include Jeffrey Owens, OECD, Professor Hans Hendrichske, UNSW, Professor Jianfu Chen, La Trobe University, Nolan Sharkey, Atax UNSW, Professor

Richard Cullen, Monash University. Enrolments close on 5 April. Register at www.atax.unsw.edu.au/study/apply/forms/ce20041.pdf

Atax “International Tax:Anti-Avoidance”, Intensive course, 28 April – 4 May, Atax Coogee Campus. Speakers include Professor Bob Deutsch, John Raneri, Matthew Wallace, Chris Bevan (Wentworth Chambers), Alf Capito and Greg Crough (Ernst & Young). Enrolments close on 16 April. Register at www.atax.unsw.edu.au/study/apply/forms/ce20041.pdf

Atax 16th Annual GST & -Indirect Tax Weekend Workshop (29 April to 1 May 2004)
Registrations for this conference are now closed

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. 18th National Convention, Foundations for the future, 1-3 April 2004, Grand Hyatt, Melbourne, nationaleducation@taxinstitute.com.au 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. 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)

Baker & McKenzie Cyberspace Law and Policy Centre LawTechTalk, all welcome. “Flowcharts with hyperlinks for teaching taxation and IP law”. Ian Iredale, School of Law, University of Western Sydney, Tuesday 23 March 2004; 1:00 - 2:00 pm; Room 1042 (10th floor) UNSW Law Faculty, Library stage II Tower Map: <http://www.unsw.edu.au/maps/kensington.pdf> Gate 11 Botany St Randwick. As the law becomes ever more extensive and complex, there is scope to make much greater use of flowcharts and broadsheets. As a teaching and learning technique, they find application in statutes, cases and textbooks. This presentation demonstrates the application of flowcharts, both hard copy and online, to a subject in Income Tax law. Finally, we consider how, in this age of digital technology, judgments could be written and delivered in broadsheet format. Ian's expertise in computer-assisted learning led to his CD-ROM structuring the teaching of Taxation Law with hyperlinks being published recently online by CCH Australia. David Vaile Executive Director Baker & McKenzie Cyberspace Law and Policy Centre Faculty of Law, University of NSW (Mathews 1205) T: (02) 9385 3589 F: (02) 9385 1778 M: (0414) 731 249 d.vaile@unsw.edu.au <http://www.bakercyberlawcentre.org/>

Australian Tax Research Foundation Personal Income Tax Summit, Stamford Plaza Hotel, Sydney Airport, Mascot, 26 March 2004, aims to bring some openness and information to the debate over future reforms to the personal income tax. Conference fee \$195.

Compromise and the academy: ethics and the governance of universities in a commercial era, Institute for Social Research conference, 15-16 April 2004, Melbourne

Atax 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 Yasinta Widjojo at Atax on ph 02 9385 9323 or email yasinta@unsw.edu.au . Registrations must close on Monday 29 March 2004.

2004 Emerging Financial Markets & Services Conference in the Asia-Pacific region. Sydney 27- 28 May 2004. We invite theoretical, conceptual and empirical manuscripts and case studies that fit within the following academic streams:
Accounting & Taxation; Banking; Business Ethics & Corporate Governance; Derivatives; Economic Issues; Financial Services Law; Financial Services Marketing; International Accounting, Auditing &

Assurance; International Finance; Personal Financial Planning & Superannuation; Portfolio Management; Property Finance & Investment; Venture Capital & Entrepreneurship;
www.uws.edu.au/collaw/finconference/index.htm

Corporate Governance and Ethics: Beyond Contemporary Perspectives, New England Business School, University of New England (in collaboration with UNE Partnerships) and Macquarie Graduate School of Management, Sydney, June 28 to 30, 2004. Conference on Corporate Governance and Ethics: Beyond Contemporary Perspectives <http://www.une.edu.au/febl/Business/Conference/CorpGov/> New England Business School, University of New England, Armidale 2351, New South Wales, AUSTRALIA. Tel: 61 + 2 + 6773 3276 Fax: 61 + 2 + 6773 3148 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.

Seventeenth Annual Australasian Tax Teachers Association Conference 2005, January 2005, Victoria University of Wellington, Wellington, New Zealand. Contact David White, David.White@vuw.ac.nz

Eighteenth Annual Australasian Tax Teachers Association Conference 2006, January 2006, University of Melbourne Law School. Contact Miranda Stewart, m.stewart@unimelb.edu.au A location map of the Law School is available: <http://www.law.unimelb.edu.au/LawSchoolStreetPlan.jpg>

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 2004 events schedule

The Fifth Annual Global Conference on Environmental Taxation Issues, Experience and Potential Pavia - Thursday 9 September - Saturday 11 September, 2004, hosted by The European School of Advanced Studies in Integrated Environmental Management of University of Pavia, ITALY.

The Pavia 2004 conference is the fifth in a series of international meetings. Our aim is to collect a **wide variety of experiences** from different States of the use of environmental taxes and charges and a scientific assessment of the environmental, economic and social impact of their introduction can be an important tool to face those barriers, which can be to an extent problems of fear of the unknown.

Waiting for your participation, we send you our best regards

The Scientific Committee

For further information about the Conference visit web site www.unipv.it/iuss/esasgia

where you can find the link to the The Fifth Annual Global Conference on Environmental Taxation Issues, Experience and Potential

The deadline for an abstract if wishing to give a paper, was 15 March 2004 chopin@unipv.it (Dr. Andrea Zatti).

5 Th Coferece Secretariat
IUSS
Via Luino - 27100 Pavia
Tel 338 8713695
info5th@unipv.it
<http://www.unipv.it/websgia/index.htm>

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

International Bureau of Fiscal Documentation Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy runs an extensive international course program, below is a list of their up-coming courses:

· 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 Chicago, Illinois 7-10 October 2004

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

Apps, Patricia F.; Jones, G & Savage, E 'Taxation,' in: I. McAllister, S. Dowrick & R. Hassan (eds) *Cambridge handbook of social sciences in Australia*, Cambridge University Press, Melbourne, 2003, pp138-152

(2004) Vol 4(1) *Australian GST Journal*

- Davison, John and Cordara, Roderick "The raising of capital – a European perspective"
- Stacey, Paul Critical comment: "GST a one-eyed ogre of a multi-headed beast?"
- James, Caroline; Jeffrey, Ian and Miller, Heydon "Apportionment principles – Part I"

- Stacey, Paul "Case update"

(2004) Vol 15 (7) *Australian Superannuation Law Bulletin*

Hodges, Glenys "Ansett contribution priority issue still up in the air"

Vrisakis, Michael "Fund governance: trustee protection and the non-volunteer principle"

Davis, Noel "Total and permanent disablement benefit dispute"

Bourke, Stephen "Taxation of benefits on super splitting – Pt 2"

(2004) 19 (1) *Australian Tax Forum*

- Davenport, David A & **Tran, Alfred V** "Evidence of taxable income management in corporate Australia"

- Teather, Richard "Ways and means: the impact of political philosophy on the calculation of taxable profits in the UK"

- Donnelly, M & Young, A "Relaxing the SBT: a recommendation from the Canadian and American experience"

- Hansford, Ann & **McKerchar, Margaret** "Developing the UK self assessment regime: is collaboration the key?"

(2004) 33 (1) *Australian Tax Review*

- Upfold, Robert "A section 8-1 loss"

- **Bourke, Garry** "Drawing a sharp line in the sand of the debt/equity desert - Division 974 - Oasis or mirage?"

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11 ATTA News deadline

The *ATTA News* is normally emailed out around the 20th of the month. If you have anything for inclusion in *ATTA News*, please forward to the Editor by around the 15th of the month. In the past we have had separate mailouts for some items and it would be useful to streamline items for the *ATTA News*.

ATTA News April 2004

<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

Easter has come and gone since our last Newsletter – I trust that you enjoyed your break however small it was. Over the Easter recess at USQ we have a two week break from teaching our on campus students and in their place some of our external students come on campus for an intensive residential school. I always enjoy the residential schools because of the level of motivation that the external students have for completing their studies and of course they bring a richness of worldly experiences to our in-class discussions too.

It has often been said that “we live in interesting times”. In the current tax environment I would certainly agree with this statement. On the case law front in Australia we have had some interesting cases that have tested (and continue to test) the fundamentals of our tax system. For example, determining the concepts of income (Stone’s case), the purpose of incurring expenses (Spassked’s case), the ability to capitalize interest (Hart’s case), the concept of entertainment (Amway case) and classifying expenditure (Transurban City Link case). As academics and teachers we have by definition an inquiring mind and so the testing of the law and clarification of the law captures our attention. The principles addressed in these cases will over time assist us to more fully understand the tax systems that we have.

In item 2 of this Newsletter our colleagues at Victoria University, Wellington share with us some of their proposals for the 2005 conference. They would really appreciate your comments and feedback on what you think would deliver us the best conference structure and program. Please let the Victoria team know your thoughts.

‘Til next time.

Tom Delany

2 ATTA Conference 2005 planning

We have started our planning for next year's ATTA conference here in Wellington. You will remember at this year's annual meeting in Adelaide some interest was shown in our idea to have some sort of doctoral students meeting/workshop before the commencement of the conference. There was also discussion about having a similar Tax Teaching Workshop.

At this stage we are thinking of holding both events concurrently on Wednesday afternoon, 26th Jan 2005, prior to the welcoming/opening function at 7.00pm. (The normal part of the conference will be held on Thursday 27th and Friday 28th) .

Both these proposals are new and we are keen to get an idea of how much interest there is in these events. Both will involve extra work for us and other ATTA members, which we don't mind doing provided there is adequate support and attendance from members.

We are seeking answers (on our behalf) to the following questions:

- (1) How many members would be interested in attending a Doctoral students' workshop (students, supervisors, recent doctoral graduates and other interested people) on Wednesday afternoon 26th Jan 2005?
- (2) If so, what type of format should be adopted for such a workshop? How best can we help doctoral students through holding such a workshop?

(3) Should a concurrent stream be organised for a Tax Teaching Workshop? Or should they be back-to-back to enable members to attend both? Or should Tax Teaching be covered in the main part of the conference on the 27th and 28th?

We are conscious that a 2.5 day conference is the maximum length we can have and are keen to make the most efficient use of that time.

Andrew Smith.

Associate Professor in Accountancy
Victoria University of Wellington

Please contact one of the following regarding the above:

Andrew Smith <Andrew.Smith@vuw.ac.nz>

David Dunbar <David.Dunbar@vuw.ac.nz>

"David White" <David.White@vuw.ac.nz>

3 Brian Arnold in Australia

Brian Arnold, a leading international tax expert on CFC legislation delivered a talk in the seminar series of the School of Business Law & Taxation, University of New South Wales on 2 March 2004. The presentation was enlightening and shed light on the potential impact of recent proposed changes to our current CFC rules.

While the recent proposals set out in the International Taxation Review were welcomed by Industry and the Board of Taxation, Brian focused on the negative implications. Brian's concern about the general exemption for income derived by CFCs in Broad Exemption Listed Countries ('BELCs') and their subsidiaries was mainly based on maintaining integrity of the tax system. Such policy, if / when implemented assumes that BELCs have a comparable tax system. This assumption may prove incorrect. Indeed the model presented by Brian at the seminar illustrated the flaws stemming from the much wider exemptions offered by the BELC, e.g. UK, therefore allowing considerable scope for tax planning simply by interposing a CFC in a BELC.

The seminar was well attended by not only members of BLAT and Atax, but also from the School of Economics. Brian's presentation stimulated considerable discussion, especially amongst attendees with strong research interest in international taxation.

Virginia Cheong

4 Appointments, departures and honours

Katherine Ritchie, Senior Lecturer in Taxation, Manukau Institute of Technology has been contracted by the New Zealand Inland Revenue Department as the "expert content provider" on a 10 year compliance cost measurement project, the first stage of which is to be completed by December 2004.

Chris Ohms is now an Associate Professor at Auckland University of Technology and was formerly at the University of Auckland.

Anthea Gerrard, Assistant Professor of Law has joined the tax teaching team at Bond University. Anthea comes from a background in practice, particularly in the corporations law area.

Kalmen Datt commenced work as Lecturer at Atax on 13 April 2004. Kalmen was from New Zealand (and originally South Africa). In NZ he practised as a barrister/solicitor and worked for the Technical Legal Support Group in the Inland Revenue Department.

Linda Greenleaf (University of Sydney Faculty of Law) gave birth to Liam Alexander on Saturday 10 April 2004, and he, Linda and Mark (the father) are doing very well.

5 San Jose State University International Tax Policy Research Fellow

San Jose State University's Tax Policy Institute has established 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, 2004. 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.

6 Vacancies

Professor of Law

The Victoria University of Wellington Law School has an established international reputation. We pursue excellence in legal scholarship, teaching and research. We are located in the heart of New Zealand's capital city, vibrant Wellington, in the old Government buildings, adjacent to Parliament, Executive Government and the Courts. The Law Faculty seeks to appoint a suitably qualified person to fill a recently vacated Professor's chair. If you have a distinguished record in teaching, research, supervision and demonstrated leadership capability, then we want to hear from you.

The successful applicant will be expected to undertake teaching across the Faculty's programmes, to engage in and publish international quality research and contribute to administration within the School. The appointee will provide academic leadership as a senior member of the faculty and have the capacity to extend the School's existing relationships with relevant professional communities.

Applications are welcome in any area of specialty. The faculty values diversity in its membership and particularly welcomes applications from women, Maori and Pacific people.

Applications close Friday 30 April 2004. Please quote ref LAW0407. For further information please visit www.nzjobs.co.nz/vuw or contact Denise Blackett, Personal Assistant to the Dean of Law, tel: 0-4-463 6696 or email: denise.blackett@vuw.ac.nz

Associate Professor/Reader, Senior Lecturer, Lecturer, Criminal Law, Commercial Law or Property Law

Applications are invited for one or more outstanding Faculty members with expertise in criminal law, commercial law or property law. Applicants from other areas may also be considered. If you seek to work

within an intellectually stimulating and challenging work environment, then we want to hear from you. Applications will be assessed on the basis of the quality of their aptitude, skills and experience in research and teaching. Successful applicants will have an outstanding record in research and teaching and will be likely to have a postgraduate law degree.

The faculty values diversity in its membership and particularly welcomes applications from women, Maori and Pacific people. Applications close Friday 30 April 2004. Please quote ref LAW 0408. For further information please visit www.nzjobs.co.nz/vuw or contact Denise Blackett, Personal Assistant to the Dean of Law, tel: 0-4-463 6696 or email: denise.blackett@vuw.ac.nz

**Law , Professor or Associate Professor
Continuing , Full Time , Gold Coast
VRN GLS14270/04
Closing Date 17.05.04**

The Griffith Law School has established itself as one of Australia's leading Law Schools in the areas of teaching and research. The School seeks an outstanding academic leader and scholar to support its drive to consolidate its reputation as Australia's most dynamic Law School. The successful applicant will assume significant management responsibilities and provide substantial leadership in teaching and/or research while promoting the School's external profile in Australia's most dynamic growth region.

The School's vision incorporates a strong research culture and reputation, a scholarly approach to teaching and learning, and a distinct social justice orientation. It produces graduates who are self-reliant independent learners, with excellent legal and generic skills and broad intellectual interests. The Griffith Law School regularly achieves some of the highest graduate satisfaction ratings nationally, and boasts several award-winning teachers amongst its academic staff. Government data shows that Griffith graduates regularly achieve 100% success in obtaining employment.

The School has one of the largest clinical legal education programs in Australia, which receives significant Commonwealth government and University funding, and is built upon a range of partnerships with community organisations. The Innocence Project, based at the Gold Coast campus, has achieved national recognition. The School's Practical Legal Training program is offered both on campus, and in-house for local and national law firms. The School is seeking to expand its range of postgraduate coursework offerings.

The Griffith Law School is committed to critical, interdisciplinary scholarship and has achieved an international reputation for leadership in socio-legal research. In the year 2003 alone, staff of the School generated over \$500k in research income. The School hosts the Socio-Legal Research Centre, directed by Professor Richard Johnstone, and the Australian Centre for Intellectual Property in Agriculture, directed by Professor Brad Sherman.

The School spans three Griffith University campuses: Gold Coast, Nathan and South Bank. About one third of the academic staff are based at the Gold Coast campus, and student numbers at the Gold Coast campus are expected to increase in the near future.

The successful candidate will be expected to provide academic leadership within the Law School and more generally within the University community, to promote the School and University to the local community and to undertake management responsibilities in the School.

**Key Accountabilities / Duties
Professor**

1. Provide academic leadership to academic staff in the School based at the Gold Coast campus and within the Griffith Law School and Griffith University as a whole;
2. Liaise effectively with external stakeholders and the wider community, and promote the Law School in the Gold Coast region;

3. Assume management positions in the Law School, including Head of School, Director of the Socio-Legal Research Centre, Associate Dean or Dean as appropriate;
4. Undertake teaching at undergraduate and postgraduate level;
5. Undertake research and postgraduate supervision;
6. Provide leadership in the area of research and/or teaching and learning, particularly with regard to mentoring and research training for junior members of staff and postgraduates;
7. Participate and provide leadership in community affairs, particularly those relating to the discipline of law and the legal profession.

Associate Professor

1. as above

Conditions e.g. Salary, Superannuation

Annual Salary: Professor \$106,940; Associate Professor \$83,019 to \$91,462. Salary package including 17% employer superannuation contribution: Professor \$125,120 per annum, Associate Professor \$97,132 to \$107,010. Management positions attract additional, non-superannuable allowances and a reduced teaching load.

Selection Criteria

Professor - Essential

1. An excellent research record and a demonstrated capacity to provide research leadership to more junior members of staff;
2. A demonstrated capacity to provide leadership and innovation in teaching and learning in law;
3. A demonstrated capacity to liaise effectively with external stakeholders and the wider community;
4. A demonstrated capacity to manage an academic element effectively and efficiently;
5. Possession of a PhD, or a record of substantial research publications and international standing meriting the award of a PhD by publication.
6. Either a demonstrated capacity to secure nationally competitive research funding or demonstrated excellence as a legal educator evidenced by an international scholarly reputation in the field, competitive teaching grants and/or awards.

Professor - Desirable

7. Familiarity with flexible learning methodologies and technologies, and related learning theories.

Associate Professor - Essential

1. as above

Associate Professor - Desirable

2. as above

Application Process

Intending candidates should first obtain information on the preferred form of application by emailing the Secretary of the Senior Selection Committee, Ms Pam Barber at p.barber@griffith.edu.au

For further information about the role, please contact Professor Rosemary Hunter (617) 3875 5399 or email Rosemary.Hunter@griffith.edu.au

Further Enquiries:

Ms Pam Barber

Phone: (617) 5552 8123

Fax: (617) 5552 8124

Email: P.Barber@griffith.edu.au

Senior Lecturers – School of Justice and Business Law

- * Ongoing positions
- * Opportunity for an Academic with a legal focus
- * Exciting future with growth potential
- * Industry focus

The School seeks to appoint two Senior Lecturers to ongoing positions to lead the expansion of the School's law program, collaborate with industry and share their expertise in mentoring staff and students. The School is located at the Joondalup Campus and is part of a learning precinct encompassing the Western Australia Police Academy. Experience with teaching in a multi-disciplinary environment would be highly regarded.

The School is entering an exciting phase of developing a law program with the planned introduction of LLB/Applied Legal Studies in 2005. The successful appointees will play a key role in Law@ECU. The School is seeking applicants for Level (C) with demonstrated research and teaching expertise in one or more of the following areas: Torts, Administrative Law and Constitutional Law. The areas of research and teaching for the other Level (C) position are: Equity, Trusts, Property Law and Criminal Law and Criminology. Excellent candidates with expertise in other areas are encouraged to apply.

A record of fostering high-level research and research training, an ability to develop course initiatives at undergraduate and postgraduate levels and foster quality in relation to courses, teaching and student outcomes and an ability to develop community service activities relevant to the Faculty and the community are essential criteria. A capacity to foster innovation in teaching and learning, and generate external funding, are also essential.

The appointees will be responsible to the Head of School, Justice and Business Law. Confidential job specific inquiries can be directed to Professor Paul Moyle, Head of School, School of Justice and Business Law on (08) 6304 5407 (mobile 040 0246 794) or by email to p.moyle@ecu.edu.au. These positions attract remuneration of \$82,477 to \$95,103 pa including University superannuation, with a salary component of \$70,493 to \$81,285 pa.

Applications close 7 May 2004. Please request the Selection Criteria (Reference No. 3843) from Staff Recruitment, Edith Cowan University, 100 Joondalup Drive, Joondalup WA 6027 or e-mail to j.edwards@ecu.edu.au

7 Tax, Accounting, Economics and Law Related Meetings

Local

Atax 16th Annual GST & -Indirect Tax Weekend Workshop (29 April to 1 May 2004)

Registrations for this conference are now closed

Atax International Tax: Anti-Avoidance, Intensive course will be held over 5 days from 28 April to 4 May at the Atax Coogee Campus. Speakers include Professor Bob Deutsch, John Raneri, Matthew Wallace, Chris Bevan (Wentworth Chambers), Alf Capito and Greg Crough (Ernst & Young). Some places are still available. Register at www.atax.unsw.edu.au/study/apply/forms/ce20041.pdf

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. 18th National Convention, Foundations for the future, 1-3 April 2004, Grand Hyatt, Melbourne, nationaleducation@taxinstitute.com.au 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. 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)

Emerging Financial Markets & Services Asia-Pacific Conference 2004, Sydney 27-28 May 2004

Sydney Harbour Marriott Hotel Key speakers: John Hewson (Challenges in the Asia-Pacific 2004), Graham Bradley (Trends in the wealth management industry). Academics and researchers will present papers on topics such as accounting & tax, banking & finance, corporate governance, venture capital, economic issues. Registration: \$500 (plus GST) includes conference dinner on the evening of 27 May. Online registration: at <http://www.uws.edu.au/collaw/finconference/index.htm>

Corporate Governance and Ethics: Beyond Contemporary Perspectives, New England Business School, University of New England (in collaboration with UNE Partnerships) and Macquarie Graduate School of Management, Sydney, June 28 to 30, 2004. Conference on Corporate Governance and Ethics: Beyond Contemporary Perspectives <http://www.une.edu.au/febl/Business/Conference/CorpGov/> New England Business School, University of New England, Armidale 2351, New South Wales, AUSTRALIA. Tel: 61 + 2 + 6773 3276 Fax: 61 + 2 + 6773 3148 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>

59th Australasian Law Teachers Association Conference 2004, *Crossing boundaries*, The Supreme Court Building, Darwin hosted by School of Law, Charles Darwin University, Northern Territory, 8-11th July. For administrative enquiries, please contact Treasure Gordon (dcm@catalystnt.com.au) as the Conference Organisers. For academic enquiries, please contact Mary-Lynn Griffith at CDU on (Mary-Lynn.Griffith@cdu.edu.au) If you are not a paid-up member or wish to renew membership or pass to a colleague to join, please email Samantha on (alta@law.uts.edu.au). For up-dated details of the 2004 ALTA conference, check out the website: <http://www.cdu.edu.au/law/altaconference.htm>

New Researchers, new research – a conference for early career researchers in law

Thursday, 30 September concluding Friday, 1 October 2004. There will be an optional Winery Tour on Saturday, 2 October. Venue: University of Adelaide Conference Focus: In keeping with its theme the conference will have a dual focus featuring:

- * Sessions conducted by leading legal researchers from around Australia focussing on developing research skills and obtaining research grants
- * An opportunity for early career researchers to present their research in a supportive environment enabling them to receive feedback and establish contacts with others in their field

Call for Papers: This is a unique opportunity to focus on the development of your research profile and present your research to others. If interested, please submit an abstract to the Conference Organising Committee (lawnrn@adelaide.edu.au) by 15 June 2004.

For details please visit the conference website at: <http://www.law.adelaide.edu.au/research/conference.html> and send your expression of interest to participate in the conference to lawnrn@adelaide.edu.au by 1 May.

Seventeenth Annual Australasian Tax Teachers Association Conference 2005, January 2005, Victoria University of Wellington, Wellington, New Zealand. Contact David White, David.White@vuw.ac.nz

Eighteenth Annual Australasian Tax Teachers Association Conference 2006, January 2006, University of Melbourne Law School. Contact Miranda Stewart, m.stewart@unimelb.edu.au A location map of the Law School is available: <http://www.law.unimelb.edu.au/LawSchoolStreetPlan.jpg>

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 2004 events schedule

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

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.

The Fifth Annual Global Conference on Environmental Taxation Issues, Experience and Potential
Pavia - Thursday 9 September - Saturday 11 September, 2004, hosted by The European School of
Advanced Studies in Integrated Environmental Management of University of Pavia, ITALY.

The Pavia 2004 conference is the fifth in a series of international meetings. Our aim is to collect a **wide variety of experiences** from different States of the use of environmental taxes and charges and a scientific assessment of the environmental, economic and social impact of their introduction can be an important tool to face those barriers, which can be to an extent problems of fear of the unknown.

Waiting for your participation, we send you our best regards

The Scientific Committee

For further information about the Conference visit web site www.unipv.it/iuss/esasia
where you can find the link to the The Fifth Annual Global Conference on Environmental Taxation Issues,
Experience and Potential

The deadline for an abstract if wishing to give a paper, was 15 March 2004 chopin@unipv.it (Dr. Andrea Zatti).

5 Th Conference Secretariat

IUSS

Via Luino - 27100 Pavia

Tel 338 8713695

info5th@unipv.it

<http://www.unipv.it/websgia/index.htm>

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

International Bureau of Fiscal Documentation Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy runs an extensive international course program. Generally all courses are held in Amsterdam. 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
Transfer Pricing of Intangibles - 04 & 05 May 2004 EU Direct Corporate Taxation - 12 - 14 May 2004 Tax Planning for Expatriates - 17 - 19 May 2004 US Corporate Taxation - 17 & 18 June 2004

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 Chicago, Illinois 7-10 October 2004

International Symposium on China Tax System Reform and Optimization of Tax Structure
Beijing 26 & 27 April 2004.

During the past two years, the IBFD has worked closely with the tax authorities of China on the China Tax Reform and WTO Accession Project. This project involves the development of recommendations for tax reform for the coming years in the areas of enterprise income tax, VAT and individual income tax. The study also includes a review of China's WTO accession obligations in the area of taxation. The importance of this study is highlighted by the fact that the Office of the United States Trade Representative announced that the United States has filed a case at the WTO challenging China's discriminatory tax rebate policy for integrated circuits. The results of this project will shortly be published in a comprehensive report and will be formally presented and discussed with Chinese tax officials at a conference in Beijing on 26 & 27 April 2004.

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

Argument, Stephen "The *Legislative Instrument Bill* lives" (2004) No 40 *AIAL Forum* 17-18

Australia. Treasury *Review of aspects of income tax self assessment*, Discussion paper March 2004, at p 114 which can be found at <http://www.treasurer.gov.au/tsr/content/pressreleases/2004/017.asp> then follow the link to the discussion paper. The bibliography mentioned the writings of a number of ATTA members.

(2004) 4 (2) *Australian GST Journal*

- Stacey, Paul "Managing aggressive GST planning"
- James, Caroline; Jeffrey, Ian and Miller Heydon "Apportionment principles – Part II"
- Stacey, Paul "Case update"

(2004) 15 (8) *Australian Superannuation Law Bulletin*

- Severino, Robert "Self-managed superannuation – an exceptional product"
- News: Family law valuation methods for super approved
- Vrisakis, Michael "Why 'c' comes before 't' except after 'e'"
- ATO News: ATO Interpretative decision ATO ID 2004/174
- Mackenzie, Gordon "Taxing retirement funding: employees v the self-employed"
- Bourke, Stephen "Super splitting: social security implications"
- Super news: Labour reveals super strategy
- Riordan Gary "Casenote: Phillips v Commissioner for Superannuation [2004] FCA 28 (30 January 2004); BC200400112"

Barber, Stephen *Taxpayers in the top tax bracket*, Canberra, Parliament of Australia, Parliamentary Library, 2004 (Research Note No 47) <http://www.aph.gov.au/library/pubs/rn/2003-04/04rn47.htm>

Barber, Stephen & Kopras, Andrew *Taxable income and tax paid in Commonwealth electoral divisions, 2000-01*, Canberra, Parliament of Australia, Parliamentary Library, 2004 (Current Issues Brief no.9 2003-04) <http://www.aph.gov.au/library/pubs/cib/2003-04/04cib09.htm>

Campbell, Elissa "Legislative Instruments Bill 2003 (Cth): what is it all about?" (2003) 11 *Australian Law Librarian* 328-40

Carmody, Michael "The art of tax administration: two years on," 6th International Conference on Tax Administration *Challenges of Globalising Tax Systems*, Atax, University of New South Wales Crowne Plaza Resort, Sydney, 15 April 2004
<http://www.ato.gov.au/corporate/content.asp?doc=/content/sp200401.htm>

Collins, Peter "New South Wales land rich stamp duty" (2004) 15 *Journal of Banking and Finance Law and Practice* 68-69

Crause, Emma & Friezer, Mark "Pre-consolidation transactions and loss utilisation" (2003) 14 *Journal of Banking and Finance Law and Practice* 291-93

D'Ascenzo, Michael & Martin, Steve *A unique taxation partnership for the benefit of the Australian community*, ATO/AGS/Counsel Workshop, 3 April 2004
<http://www.ato.gov.au/corporate/content.asp?doc=/content/43415.htm>

Dwyer, Terry, *The taxation of shared family incomes. Perspectives on tax reform (2)*, St Leonards, NSW, Centre for Independent Studies, 2004. Full text available from <http://www.cis.org.au>

Fernandez, Prafula "Allied health care professionals: issues in tax planning" (2003) 5 *Legal Issues in Business* 3-8.

Kopras, Andrew *Postcodes in electoral divisions (2003 electoral boundaries)*, Canberra, Parliament of Australia, Parliamentary Library, 2004 (Research Paper no.11 2003-04)
<http://www.aph.gov.au/library/pubs/rp/2003-04/04rp11.htm>

McKerchar, Margaret *The impact of complexity upon unintentional noncompliance for Australian personal income taxpayers*, PhD thesis, University of New South Wales, 2002
<http://www.library.unsw.edu.au/~thesis/adt-NUN/public/adt-NUN20040330.085148>

Pagone, GT "The Divine Comedy: Consolidations and Part IVA of the *Income Tax Assessment Act 1936* (Cth) (2004) 32 *Australian Business Law Review* 35-41

Pyke, John & MacAdam, Alastair (ed) *Legal institutions and method*, Sydney, LexisNexis Butterworths, 2004

Reilly, Jodie "Spassked's case – what lessons can be learned?" (2004) 15 *Journal of Banking and Finance Law and Practice* 65-67

"Roadmap to state taxes from a seasoned traveller via partnership, parenting and sole practice" (2004) 42 (3) *Law Society Journal* 26-27. In part discussed four new websites which create gateways to a vast amount of online information on stamp duty, land tax, payroll tax and other state taxes.

Roarty, Mike & Barber, Stephen *Petrol pricing in Australia: issues and trends*, Canberra, Parliament of Australia, Parliamentary Library, 2004 (Current Issues Brief no.10 2003-04)
<http://www.aph.gov.au/library/pubs/cib/2003-04/04cib10.htm>

Rosenbloom, H David "Banes of an income tax: legal fictions, elections, hypothetical determinations, related party debt" (2004) 26 *Sydney Law Review* 17-35

(2004) 38(8) *Taxation in Australia*

- Levy, Gil "Issues and agendas"
- Rowland, Noel "CEO's message"
- Taylor, Graham "Tax case: Amway of Australia v Commissioner of Taxation (No 2) [2003] FCA 1533"
- Yuen, Anita "Tax case: Bartlett v FC of T; Falcetta v FC of T 2003 ATC 4962; [2003] FCA 1125"
- Tappere, Chris " Tax case: MLC Investments Ltd v Commissioner of Taxation [2003] FCA 1487"
- Hamad, Andrew " Trans-Tasman imputation relief for Australian investors"
- Gray, Andrew "Funds and business"
- McCormack, Jock and Anderson, David " Tax schemes: 'unscrupulous' promoters stand warned"
- Legers, Peter "How a SMSF has a role in the succession planning"
- Taxwrite services "Tax tips: unit holders as equitable owners"
- Taxwrite services "Technical news: commissioner's perspective"
- Milidoni, Andy and Parker, Michael Taxation of foreign exchange gains and losses – the new rules Part 2"

(2004) 38 (9) *Taxation in Australia*

- Earle, Neil "Issues and agendas"
- Rowland, Noel "CEO's message"
- Taxwrite services "Technical News: The Commissioner's perspective"
- Taxwrite services "Tax Tips: Discretionary trusts – CGT changes"
- Rhodes, Cameron "Tax effective products – strategies beyond the obvious"
- Donovan, Peter & Georgallis, Jason "Dissecting the Commissioner's Part IVA analysis on the election to consolidate"
- Miller, Brad "Another draft GST ruling on Export of 'things'"
- Bickford, Peter "Disclaimer in the taxation context"
- Sydes, Daniel & Vann, Richard "Tax case: *Coleambally Irrigation Mutual Co-operative Ltd v Commissioner of Taxation* [2004] FCA 2"
- Neilson, Tim "Tax case: *Commissioner of Taxation v Energy Resources of Australia Limited* [2003] FCAFC 314"
- O'Bryan, Andrew "Q&A: The good, the extremely bad and the ugly"7

Walker, Geoffrey de Q *The tax wilderness: how to restore the rule of law. Perspectives on tax reform (1)*, St Leonards, NSW, Centre for Independent Studies, 2004. Full text available from <http://www.cis.org.au>

Warren, Neil *Tax: facts fiction and reform*, Sydney, Australian Tax Research Foundation, 2004 (Research Study 41). This major Australian Tax Research Foundation (ATRF) study provides an up-to-date review of facts on the Australian tax system - and some of the fiction. After six years of tax reform, Australians seem not to have had enough of tax reform yet. This 287 page research study identifies where the pressure for further reform will come from and some of the reform options available, drawing all the time on overseas experience.

For more information on its coverage of issues or to download an order form for "Tax: Facts Fiction and Reform", go to <http://www.atrf.com.au> and follow the links. The ATRF has agreed to price this to academics and students at \$34.95, which is less than 50% of the RRP of \$75.

World Tax Conference, 4th, Sydney. Conference sessions and proceedings. Some of the following may not have written papers.

SESSION 1: World Trends in Tax Policy Mr Howell Zee

SESSION 2: What is Happening with Controlled Foreign Companies Legislation? Professor Brian Arnold

SESSION 3: Value Added Tax / Goods and Services Tax Mr Roderick Cordara QC

SESSION 4: Country Focus Sessions (Choice of 2 Concurrent Sessions)

Inbound Investment Issues and Tax Opportunities

OPTION A: Eastern Europe Mr Paul Barnes

OPTION B: Australia Mr Alf Capito
SESSION 5: Country Focus Sessions (Choice of 2 Concurrent Sessions)
Inbound Investment Issues and Tax Opportunities
OPTION A: South America Mr John McLees
OPTION B: South East Asia Mr Warrick Cleine
SESSION 6: Country Focus Sessions (Choice of 2 Concurrent Sessions)
Inbound Investment Issues and Tax Opportunities
OPTION A: China Mr Daniel Chan
OPTION B: South Africa Mr Colin Wolfsohn
SESSION 7: Role of Courts in Interpreting Double Taxation Agreements Justice **Graham Hill**
SESSION 8: Tax Administration – International Perspectives Panel of Revenue Commissioners:
Part A – Opening Comparative Discussion:
Mr Michael Carmody, Means of combating tax evasion and tax avoidance
The relationship between the relevant authority and the professional Mr David Butler,
Mr Dave Hartnett
Chairman: Mr David Russell QC, Wentworth Chambers, Sydney Mr Hal Hicks
SESSION 9: Recent Developments in Transfer Pricing Mr Ed Kroft, Tim Ambrose
Implications of EU single market rules Mr David Russell QC
SESSION 10: CONCURRENT SESSIONS
OPTION A: Countering International Tax Avoidance Mr Malcolm Gammie QC
OPTION B: Planning For Retiring Abroad – Europe Mr Greg Hollingsworth
SESSION 11: CONCURRENT SESSIONS
OPTION A: A Practical look at E-Commerce & Source rules Mr Bill Cannon
OPTION B: Foreign Tax Credits Professor **Bob Deutsch**, Atax
SESSION 12: CONCURRENT SESSIONS
OPTION A: International Taxation of the Financial Sector Mr John Cullinane
OPTION B: Overview of Australian Tax Reform Mr **Michael Dirkis**
SESSION 13: CONCURRENT SESSIONS
OPTION A : Restrictions on the Role of International Tax Advisers Mr Anthony Molloy QC
OPTION B: Cross Border Property Investment Mr Adrian Crawford, Mr Peter Madden

Overseas

Arnold, Brian J & McIntyre, Michael J *International tax primer*, The Hague, New York, Kluwer Law International, c2002

Bird, Richard *Taxing electronic commerce: a revolution in the making*, Toronto, CD Howe Institute, 2003

Bobek, Donna D & Hatfield, Richard C “An investigation of the theory of planned behavior and the role of moral obligation in tax compliance” (2003) 15 *Behavioral Research in Accounting* 13-38

(2004) 58 (3) *Bulletin for International Fiscal Documentation*

- Hellerstein, Alter and McLure, Charles E Jnr “Lost in translation: contextual considerations in evaluating the relevance of US experience for the European Commission’s company taxation proposals”
- Mintz, Jack M ”Taxing financial activity”
- Palao, Carlo “The new general tax laws in Spain, including a new anti-avoidance clause”
- **Taylor, C John** “The James Hardie restructuring and review of Australia’s international taxation arrangements”

(2004) 58 (4) *Bulletin for International Fiscal Documentation*

- Cnossen, Sijbren “Reform and coordination of corporation taxes in the European Union: an alternative agenda”
- Mazansky, Ernest “South Africa and its worldwide tax regime: have we (almost) come full circle?”
- Spoelder, Evert-Jan and Bosch, Maarten “Transfer pricing developments in the Netherlands”
- Messere, Ken “Recent tax revenue developments in OECD countries and some policy implications”

- Clemens, Jason; Emes, Joel and Scott, Rodger *The corporate capital tax: Canada's most damaging tax*, Vancouver, Fraser Institute, 2002

Davis, Jon S; Hecht, Gary and Perkins, Jon D "Social behaviors, enforcement and tax compliance dynamics" (2003) 78 *Accounting Review* 39-69

Ernst & Young *Worldwide VAT and GST guide*, London, Ernst & Young Global Ltd, 2003

Grubel, Herbert G (ed) *Tax reform in Canada: our path to greater prosperity*, Vancouver, Fraser Institute, 2003

Hasseldine, John & Hite, Peggy A "Framing, gender and tax compliance" (2003) 24 *Journal of Economic Psychology* 517-33

(2004) 15 (1) *International VAT Monitor*

-Wille, Patrick Editorial: "The need for an ontology in European VAT"

- Desmeyere, Isabelle and Wille, Patrick "New EU rules on gas and electricity as from 2005"

- Arias, Ignacio and Barba, Antonio "The impact of subsidies on the right to deduct input VAT: the Spanish experience"

- Cnossen, Sijbren "VAT in South Africa: what kind of rate structure?"

- "VAT around the world: what's happening in brief"

(2004) 15 (2) *International VAT Monitor*

- Jasmon, Abadan "New consumption taxes in Malaysia?"

- Riswold, Scott "VAT in Sub-Saharan Africa - A critique of IMF VAT policy"

- Haq, Ikramul "Focus on Pakistan"

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

Krishna, Aradhna & Slemrod, Joel "Behavioral public finance: tax design as price presentation" (2003) 10 *International Tax and Public Finance* 189-203

McMahon Jr, Martin J "Beyond a GAAR: Retrofitting the code to rein in 21st Century tax shelters" (2003) 98 *Tax Notes* 1721-48

Lewis, Andrew & Lobban, Michael (ed) *Law and history*, Oxford, Oxford University Press, 2004

Mawani, Amin "Cancellation of executive stock options: tax and accounting income considerations" (2003) 20 *Contemporary Accounting Research* 495-518

Park, Chang-Gyun & Hyun, Jin Kwon "Examining the determinants of tax compliance by experimental data: a case of Korea" (2003) 25 *Journal of Policy Modeling* 673-84

Shaviro, Daniel "Money on the table? Responding to cross-border tax arbitrage" (2002) 3 *Chicago Journal of International Law* 317-31

Sheppard, Hale E "Rethinking tax-based export incentives: converting repeated defeats before the WTO into positive tax policy" (2003) 39 *Texas International Law Journal* 111-41

Swadling, William (ed) *The Quistclose trusts: critical essays*, Oxford, Hart, 2003

Tiley, John (ed) *Studies in the history of tax law*, Oxford, Hart Publishing, 2004. This work contains the full text of the papers given at the first Tax Law History Conference in Cambridge in September 2002. June 2004, 344pp Hbk £55.00

Tresch, Richard W *Public finance: a normative theory*, 2nd ed, London, Academic Press, 2002

Voyce, Malcolm “The privatisation of public property: the development of a shopping mall in Sydney and its implications for the governance of space through consumption” (2003) 21 *Urban Policy and Research* 249-262

9 ATTA News deadline

The *ATTA News* is normally emailed out around the 20th of the month. If you have anything for inclusion in *ATTA News*, please forward to the Editor by around the 15th of the month. In the past we have had separate mailouts for some items and it would be useful to streamline items for the *ATTA News*.

ATTA News May 2004

<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 cool autumn nights are upon us again as we proceed ever onwards towards the end of another semester. Our in trays are bulging with assignments and other assessment items that are crying out for our timely attention. Our teaching is as demanding as ever while our Head of Department is wondering where our research output has vanished. We survive and sometimes prosper under the load ... well almost.

On the second Tuesday of May (11th) we had the enactment of an annual event in Canberra – the Budget (Australian – apologies to our NZ members). This year's budget was quite surprising – some long awaited increases in the thresholds at which the top marginal rate of tax commenced were introduced – more generous family benefits were made available – concessions for retirement savings were made available through reduced super contributions surcharge rates, etc. The absence of significant tax reductions to single people and taxpayers with less than \$52,000 in taxable income has elicited quite a bit of discussion and some disquiet.

I trust that you are keeping well and please ensure that you provide our 2005 Conference team in Wellington any comments or suggestions (see item 2) that will assist them in making our 2005 conference the best it can be.

Tom Delany

2 ATTA Conference 2005

AUSTRALASIAN TAX TEACHERS' ASSOCIATION

17th Annual Conference

26-28 January 2005

Wellington, New Zealand

Hosted by:

ADVANCE CALL FOR PAPERS

The Seventeenth Annual Conference of the Australasian Tax Teachers' Association will be held in Wellington, New Zealand on 26-28 January 2005.

The theme of the conference is "Trans-Tasman Tax Perspectives", however, all papers related to taxation will be considered for presentation at the conference. Papers presented will also be eligible for inclusion in a refereed monograph to be published after the conference.

A number of changes have been made to our usual conference programme. Two optional half-day workshops have been scheduled for Wednesday 26 January prior to the conference welcoming function on Wednesday evening. On Wednesday morning there will be a Doctoral Workshop for current and intending PhD students (plus supervisors, recent PhD graduates and anyone else interested) and on Wednesday afternoon a Tax Teaching Workshop will be held. Further details about these workshops will be provided in the next ATTA newsletter.

Researchers interested in presenting a paper at the conference should submit a brief abstract of their paper (preferably by email) to David Dunbar at david.dunbar@vuw.ac.nz by Monday, 8 November 2004. (Tel: +(64)(4) 463 7422; Fax: +(64)(4) 463 5076.) Acceptances of papers will be notified to authors by 15 November 2004 at the latest. The final date for submission of conference papers is Monday, 10 January 2005.

Any other inquiries concerning the academic programme should also be directed to David Dunbar (contacts details above). Inquiries concerning conference organisation and administration should be directed to barbara.cordes@vuw.ac.nz. (Tel: +(64)(4) 463 5078; Fax: +(64)(4) 463 5076.)

A conference brochure will be available at the following site from late-July:

www.sacl.vuw.ac.nz/vuw/content/display_content.cfm?id=1972

Key Dates:

8 November 04	Final date for submission of abstract of paper.
15 November 04	Final date authors will be notified of the acceptance of their papers.
13 December 04	Final Date for Conference Registration at "early-bird" rate.
10 January 05	Final date for submission of conference paper.
26 January 05	Optional Doctoral and Tax Teaching Workshops. Conference Opening & Welcome Function 7pm.
27 January 05	Conference begins.

Andrew Smith.
Associate Professor in Accountancy
Victoria University of Wellington

Please contact one of the following regarding the above:

Andrew Smith <Andrew.Smith@vuw.ac.nz>
David Dunbar <David.Dunbar@vuw.ac.nz>
"David White" <David.White@vuw.ac.nz>

3 Appointments, departures and honours

Charmaine Edward resigned from the Department of Commercial Law, University of Auckland and took a position with Walters Law, a commercial law firm in Auckland.

Congratulations to both Mike Kobetsky and Bruce Rowntree on their passing of their doctoral theses. Mike's was a PhD and Bruce's was for a SJD. The titles respectively were "Taxation of branches of international banks: towards a multilateral tax treaty approach" and "The Effectiveness of Liechtenstein entities to prevent the application of Australian income tax attribution regimes." The degrees will be conferred in 2004 at Deakin University. Rick Krever was the supervisor for both of these.

Helen Hodgson will be joining Atax as a Senior Lecturer on 19 July 2004. Helen was an experienced tax academic from WA, a former MLC in the WA State Parliament, and one of the earliest Atax Master of Taxation students.

4 6th International Conference on Tax Administration – a delegate reports

Like your reporter who attended his first Australian Tax Teachers' Conference when he was "a little too old to go to these things for the first time," I too felt a little aged to be filled with such anxiety about making my first visit to Australia to attend, and present a paper at, the 6th International Conference on Tax Administration, held on the 15-16 April 2004 at the Crowne Plaza Resort, Coojee Beach, Sydney. I am happy to say that all anxieties were totally unfounded.

For nearly two weeks prior to the conference, I revelled in seeing as much of Sydney as was humanly possible in such a short space of time, took ferry rides as often as possible and rejoiced in simply being there. To me, the city seemed incredibly vibrant and cultured, and was in stark contrast to Athens, which I visited only days after returning from Sydney. There were specific contrasting features between the two cities, but with only 94 or so days to go before "the event", it would be un-European of me, not to say disloyal, to make any derogatory comments on the (then) absence of a certain roof or, indeed, an Olympic Village at all!

Just as Sydney could not, and did not, disappoint, neither did the conference. Brilliantly organised, with representatives from some dozen or so countries, the two days positively buzzed. Whilst the main theme was the challenges of globalising tax systems, the parallel sessions on each day covered matters as diverse as Malaysian indirect tax, the costs of customs compliance in Croatia and the judicial control of tax negotiation from a UK perspective. Necessarily, time for the presentation of papers had to be limited and, in some cases, this meant that true justice was not always given to the full paper itself. But back-up was provided in the guise of a bound volume of the papers, given to each delegate as part of the welcome pack and, having now had time to read through them all, I can conclude that all were of a consistently high standard.

The conference dinner, held at the Sydney Tower at the end of the first day, was a joyous occasion, with the after-dinner speaker masquerading so cleverly as another tax academic from Canada. He even had his dining companions fooled for the whole of the evening prior to his speech, and much praise must be given to Rodney Fisher, the conference organiser, for finding such a gem.

The two-day proceedings were rounded-off by an international panel debate, which led to animated discussion from the floor stimulated, in the main, from comments made by Professor Yuri Grbch, who decided that, after a long and distinguished career, he would finally say what he really felt! This proved a fitting end to a truly lively and invigorating conference, where I happily renewed acquaintances, was delighted to make many new friends and have come away with my head full of ideas for new areas of research.

Natalie Lee, School of Law, University of Southampton

5 Australian Tax Forum Journal now included on the DEST Register of refereed journals

For more information on submissions and subscriptions to ATF please contact Alex Mohan, Publisher, Taxation Institute of Australia: publisher@taxinstitute.com.au or phone 02 8223 0051.

6 San Jose State University International Tax Policy Research Fellow

San Jose State University's Tax Policy Institute has established 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, 2004. 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.

7 Vacancies

University of Sydney

POSITION: Chair of Business Law DEPARTMENT: Faculty of Economics and Business TYPE: Senior Academic APPOINTMENT: Continuing AVAILABILITY: Internal & External REF NO: B18/004877

The School of Business is seeking to appoint a Professor of Business Law to strengthen academic leadership and further develop research and teaching capability in the discipline of Business Law. Majors in business law are offered in a number of degree programs including the Bachelor of Commerce, Master of Commerce and Master of Business. Research degrees at Masters and Doctoral level are also offered.

The business law group, within the School of Business, has taught law since the 1950's. The group comprises lawyers with diverse and multi-disciplinary research interests. All subjects, both undergraduate and postgraduate, are taught in a commercial context involving interaction with cognate disciplines such as Accounting and Finance. The core subject areas required for professional accounting accreditation are Legal System and Contracts, Corporations Law and Taxation Law. Additional subjects offered include Stockmarkets and Derivatives, Banking and Finance Law, Legal Issues in E-Commerce, Consumer Protection Law, Taxation of Business Entities, Bankruptcy, Marketing and the Law.

The School of Business offers courses in a wide range of disciplines in addition to business law including accounting, business information systems, finance, international business, management, marketing, transport and logistics, and work and organisational studies. The School currently comprises over 100 academic staff in these disciplines as well as its leading research centres in industrial relations (acirrt) and transport management (Institute of Transport Studies).

Essential criteria for appointment to Professor are: A post-graduate degree in law or equivalent; evidence of high quality teaching with substantial experience, at both undergraduate and postgraduate level, and outstanding contributions to course and program development; an outstanding research record including a significant number of publications in high quality refereed international journals; he/she will have attained international recognition as a leading researcher in the discipline; an active research program with significant potential for future publication; expertise in one or more of the major areas of business law including legal systems and contracts, corporations law, taxation law, and corporate governance and the law; evidence of outstanding leadership skills and ability to foster excellence in research, teaching and policy development in the discipline; outstanding management skills and substantial administrative experience including program administration; significant contributions and achievements to university, discipline, and the profession; evidence of successful teamwork and a collegial approach; ability to motivate staff and students; ability to attract research funding; and an outstanding record of honours and postgraduate supervision.

The position is full-time continuing subject to the completion of a satisfactory probation and/or confirmation period for new appointees. Membership of a University approved superannuation scheme is a condition of employment for new appointees. A salary supplement may be negotiated with the successful applicant.

For further information, please contact Professor Graeme Dean, Chair of the Discipline of Accounting and Business Law on (02) 9351 3107 or e-mail: g.dean@econ.usyd.edu.au or Professor Sid Gray, Head of the School of Business on (02) 9351 3552 or e-mail: s.gray@econ.usyd.edu.au

WE ARE AN EQUAL OPPORTUNITY EMPLOYER AND
WE OFFER A SMOKE FREE WORKPLACE

Remuneration Package: \$131,992 p.a. (which includes a base salary Professor Level E \$112,018 p.a., leave loading and up to 17% employer's contribution to superannuation)

Closing Date: 24/6/2004

University of New South Wales

<http://www.hr.unsw.edu.au/employment/07050402.htm>

7 May 2004

Lecturer/Senior Lecturer

SCHOOL OF LAW

REF. 2873NET

The School of Law is inviting applications from outstanding scholars for up to three appointments at the level of Lecturer/Senior Lecturer. The School will consider all applications but does have specific needs in the fields of corporate/commercial law, environmental law, property law, public law, equity, labour law, indigenous/native title law and criminology.

UNSW Law School is one of Australia's premier law schools and is a leader in innovative teaching methods and small group interactive teaching. The School offers a rich curriculum of core and elective courses through a variety of programs to over 2000 undergraduate and postgraduate students.

The School of Law is located in the Faculty of Law which includes Atax and a number of specialist research and advocacy Centres.

The School has a strong collegial tradition and commitment to social justice issues and community involvement. Members of the School are leading researchers in their field nationally and internationally and have a reputation for excellence in teaching.

Essential criteria at either level: postgraduate qualifications in law completed or substantially completed, a record of substantial research achievement, demonstrated success in teaching at undergraduate and/or postgraduate levels, and an understanding of equity and diversity policies and programs; knowledge of OHS responsibilities and commitment to attending relevant OHS training.

Additional Essential criteria at Senior Lecturer level: postgraduate qualifications in law, an excellent research record demonstrated through peer-reviewed publications, capacity to attract nationally competitive grants, excellence in teaching, as well as an ability to implement equity and diversity policies and programs.

The salary range for Lecturer is A\$60,304 - A\$71,050 per year and for Senior Lecturer is A\$73,197 - A\$83,943 per year depending on qualifications and experience. This salary includes a superable UNSW academic loading of A\$3,000 per annum payable to all academic staff (pro rata for fractional academic staff).

Membership of a University approved superannuation scheme is a condition of employment.

Information about the positions may be obtained from Dr Paul Gwynne, Executive Assistant, email: paul.gwynne@unsw.edu.au or telephone (61 2) 9385 3699. Applicants may contact Professor Chris Rossiter Head, School of Law, on telephone (61 2) 9385 2251.

Applications close 4 June 2004.

AND

<http://www.hr.unsw.edu.au/employment/07050401.htm>

Associate Professor or Professor of Law

FACULTY OF LAW

SCHOOL OF LAW

REF. 2872NET

The School of Law is seeking to appoint two Associate Professors or Professors of Law to fill the general curriculum and research needs of the School, including but not limited to, the commercial and social justice programs. The positions are full-time continuing.

Expected to be a teaching and research innovator, the appointee(s) will be an outstanding academic and will have superior accomplishments in research, teaching and service commensurate with a senior academic and teaching appointment.

Essential criteria: a PhD in Law or equivalent scholarly or research achievement; a strong record in attracting research grants; a record of excellent achievement in teaching at undergraduate and postgraduate levels; a strong record of successful engagement with government, the judiciary, the legal profession and/or the community; a commitment to developing a high profile and to playing an influential role in the legal academy and profession; experience in implementing equity and diversity policies and programs; and knowledge of OHS responsibilities and commitment to attending relevant OHS training.

Additional essential criteria for appointment as Associate Professor: a record of effective leadership; an excellent record of research, research funding and publication.

Additional essential criteria for appointment as Professor: a distinguished record of scholarship and excellent leadership; a distinguished record of research, research funding and publication.

The salary range for Associate Professors is A\$87,524 - A\$96,118 per year depending on qualifications and experience and the salary for Professor is A\$111,879 per year. Associate Professors and Professors may undertake a limited amount of paid outside work.

People from EEO groups are encouraged to apply. The University reserves the right to fill the positions by invitation or not to fill the positions.

Membership of a University approved superannuation scheme is a condition of employment.

For an information package, email: seniorads@unsw.edu.au or telephone (61 2) 9385 2697; or facsimile (61 2) 9662 2832.

Enquiries to Professor Leon Trakman, Dean, Faculty of Law, on telephone (61 2) 9385 2242; facsimile: (61 2) 9385 1245; or email: l.trakman@unsw.edu.au

Visit the UNSW website at: <http://www.unsw.edu.au> and the Faculty of Law website at:
<http://www.law.unsw.edu.au>
Applications close 15 June 2004.

8 Journal Preview

The IBFD is very pleased to announce the introduction of a new free service: Journal Preview. The Journal Preview is an e-mail service that provides customers with a preview of the contents of upcoming IBFD journals. Currently you can subscribe to APTB Preview, BIFD Preview, DFI Preview, ET Preview, ITPJ Preview and IVM Preview. If you wish to subscribe to this preview service, go to the http://www.ibfd.org/mkt/journal_alert.htm for more information.

Editor's note: APTB – Asia-Pacific Tax Bulletin; BIFD – Bulletin for International Fiscal Documentation; DFI – Derivatives & Financial Instruments; ET – European Taxation; ITPJ – International Transfer Pricing Journal; IVM – International VAT Monitor

9 Tax, Accounting, Economics and Law Related Meetings

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 Session 2 2004 are: Tax Policy, Taxation of Trusts, Principles of Australian International Taxation, Taxation of Innovative Financial Products, Principles of GST Law, Taxation of Employee Remuneration. Classes are held evenings 6-8pm, AGSM, 10'Connell Street, Sydney or by Intensive 5 day short course at the Atax Coogee campus. 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.

NSW State Convention, 3-4 June 2004, Peppers Fairmont Resort, Leura Enquiries danielarozenberg@taxinstitute.com.au or (02) 8223 0040.

The Queensland Division of the Taxation Institute will be holding its 33rd State Convention at Conrad Jupiters Gold Coast, Broadbeach, from 4 to 5 June 2004. Join tax professionals in business and in practice to learn how to "manage the risk". Keynote speakers include Neil Earle (President of the Taxation Institute of Australia), David Liddy (Managing Director, Bank of Queensland), Michael D'Ascenzo (Second Commissioner of Taxation and Chief Tax Counsel, ATO) and Dr Toby Ford (ford Health Group Ltd). For more details and to register go here <http://www.taxinstitute.com.au/CDA/Stories/Individual/1,1030,43702,00.html>

4th State Taxes Conference, Sheraton Hotel, Perth, 29-30 July 2004 The registration brochure and full technical program will be available in May 2004. For further enquiries, contact Sarah Hadfield by telephone on (02) 8223 0031, or by email by clicking <mailto:sarahhadfield@taxinstitute.com.au>

2004 National Tax Intensive Retreat, Sheraton Noosa, Queensland 26-28 August 2004. The registration brochure and full technical program will be available in June 2004. For further enquiries, contact Sarah Hadfield by telephone on (02) 8223 0031, or by email by clicking <mailto:sarahhadfield@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. 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)

Emerging Financial Markets & Services Asia-Pacific Conference 2004, Sydney 27-28 May 2004
Sydney Harbour Marriott Hotel Key speakers: John Hewson (Challenges in the Asia-Pacific 2004), Graham Bradley (Trends in the wealth management industry). Academics and researchers will present papers on topics such as accounting & tax, banking & finance, corporate governance, venture capital, economic issues. Registration: \$500 (plus GST) includes conference dinner on the evening of 27 May. Online registration: at <http://www.uws.edu.au/collaw/finconference/index.htm>

Corporate Governance and Ethics: Beyond Contemporary Perspectives, New England Business School, University of New England (in collaboration with UNE Partnerships) and Macquarie Graduate School of Management, Sydney, June 28 to 30, 2004. Conference on Corporate Governance and Ethics: Beyond Contemporary Perspectives <http://www.une.edu.au/febl/Business/Conference/CorpGov/> New England Business School, University of New England, Armidale 2351, New South Wales, AUSTRALIA. Tel: 61 + 2 + 6773 3276 Fax: 61 + 2 + 6773 3148 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>

59th Australasian Law Teachers Association Conference 2004, *Crossing boundaries*, The Supreme Court Building, Darwin hosted by School of Law, Charles Darwin University, Northern Territory, 8-11th July. For administrative enquiries, please contact Treasure Gordon (dcem@catalystnt.com.au) as the Conference Organisers. For academic enquiries, please contact Mary-Lynn Griffith at CDU on (Mary-Lynn.Griffith@cdu.edu.au) If you are not a paid-up member or wish to renew membership or pass to a colleague to join, please email Samantha on (alta@law.uts.edu.au). For up-dated details of the 2004 ALTA conference, check out the website: <http://www.cdu.edu.au/law/altaconference.htm>

Choosing and Implementing Tax Effective Structures and Strategies for Small Business
Host: LexisNexis, 21st - 23rd July 2004, Crowne Plaza Darling Harbour Sydney
Contact: Jodie Wolfendale Tel: 02 9422 8820 Fax: 02 9422 2338 Email: jodie.wolfendale@lexisnexis.com.au Web: www.lexisnexis.com.au/aus/conferences/default.asp

New Researchers, new research – a conference for early career researchers in law

Thursday, 30 September concluding Friday, 1 October 2004. There will be an optional Winery Tour on Saturday, 2 October. Venue: University of Adelaide Conference Focus: In keeping with its theme the conference will have a dual focus featuring:

- * Sessions conducted by leading legal researchers from around Australia focussing on developing research skills and obtaining research grants
- * An opportunity for early career researchers to present their research in a supportive environment enabling them to receive feedback and establish contacts with others in their field

Call for Papers: This is a unique opportunity to focus on the development of your research profile and present your research to others. If interested, please submit an abstract to the Conference Organising Committee (lawnrn@adelaide.edu.au) by 15 June 2004.

For details please visit the conference website at: <http://www.law.adelaide.edu.au/research/conference.html> and send your expression of interest to participate in the conference to lawnrn@adelaide.edu.au by 1 May.

Seventeenth Annual Australasian Tax Teachers Association Conference 2005, January 2005, Victoria University of Wellington, Wellington, New Zealand. See the Advance Call for Papers, in item 2 of this News. Contact David White, David.White@vuw.ac.nz

29th Lawasia Biennial Conference, Lawasia Down Under, 21-24 March 2005, Gold Coast, Queensland hosted by the Queensland Law Society <http://www.lawasiadownunder.com/Announcement/index.htm>

Eighteenth Annual Australasian Tax Teachers Association Conference 2006, January 2006, University of Melbourne Law School. Contact Miranda Stewart, m.stewart@unimelb.edu.au A location map of the Law School is available: <http://www.law.unimelb.edu.au/LawSchoolStreetPlan.jpg>

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 2004 events schedule

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

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.

The Fifth Annual Global Conference on Environmental Taxation Issues, Experience and Potential Pavia - Thursday 9 September - Saturday 11 September, 2004, hosted by The European School of Advanced Studies in Integrated Environmental Management of University of Pavia, ITALY.

The Pavia 2004 conference is the fifth in a series of international meetings. Our aim is to collect a **wide variety of experiences** from different States of the use of environmental taxes and charges and a scientific assessment of the environmental, economic and social impact of their introduction can be an important tool to face those barriers, which can be to an extent problems of fear of the unknown.

Waiting for your participation, we send you our best regards

The Scientific Committee

For further information about the Conference visit web site www.unipv.it/iuss/esasgia

where you can find the link to the The Fifth Annual Global Conference on Environmental Taxation Issues, Experience and Potential

The deadline for an abstract if wishing to give a paper, was 15 March 2004 chopin@unipv.it (Dr. Andrea Zatti).

5 Th Coference Secretariat

IUSS

Via Luino - 27100 Pavia

Tel 338 8713695

info5th@unipv.it

<http://www.unipv.it/websgia/index.htm>

Harvard LL M Taxation Concentration

Dear Colleagues,

I write to bring to your attention a new Taxation concentration in the Harvard Master of Laws (LL M) program that might be of interest to your students, past or future. The core of the concentration, which is designed for graduates of law faculties located outside the United States, is an academic year of study of American taxation at Harvard Law School.

Attached is a description of the concentration, which you should feel free to disseminate further.

Additional information about tax law studies at Harvard is available at:

<http://www.law.harvard.edu/academics/tax/>

With best wishes,

Professor Alvin Warren

Director, LL.M. Concentration in Taxation

Harvard Law School
Cambridge, MA 02138

LLM Concentration in Taxation

The Taxation Concentration in the Master of Laws (LL.M.) program is designed for graduates of law faculties located outside the United States. The core of the Concentration is an academic year of study of American taxation in classes with top American students taught by Harvard professors and distinguished visitors. The study of US tax law is supplemented by courses in comparative tax law and policy, as well as a year-long seminar in current issues in tax law, policy, and practice.

The required courses in the Concentration are: taxation, corporate taxation, international taxation, comparative taxation, and the seminar in current issues. These requirements constitute about two-thirds of the typical concentrator's program. The remaining courses can be chosen from among Law School tax electives, Law School courses in other areas, and certain courses offered in other faculties of Harvard University. The tax electives in 2004-05 will include courses and seminars on the U.S. taxation of partnerships, gifts and estates, retirement income, and low-income individuals, as well as reading groups on tax policy and a course on business and taxation in Japan.

The 2004-05 Harvard tax law faculty will be:

William Dorey Andrews, A.B., LL.B., LL.D., Eli Goldston Professor of Law
Brian Arnold, B.S., J.D., Visiting Professor of Law (from the University of Western Ontario)
Daniel I. Halperin, B.B.A., J.D., Stanley S. Surrey Professor of Law
Louis Kaplow, B.A., M.A., J.D., Ph.D., Professor of Law
Minoru Nakazato, LL.B., Visiting Professor of Law (from the University of Tokyo)
Oliver Oldman, S.B., LL.B., Learned Hand Professor of Law, Emeritus
Mark J. Ramseyer, B.A., M.A., J.D., Mitsubishi Professor of Japanese Legal Studies
Stephen E. Shay, B.A., J.D., M.B.A., Lecturer on Law (from the law firm of Ropes & Gray)
Reed Shuldiner, B.S.E., J.D., Ph.D., Visiting Professor of Law (from the University of Pennsylvania)
Alvin Clifford Warren, Jr., B.A., J.D., Ropes & Gray Professor of Law
Bernard Wolfman, A.B., J.D., LL.D., Fessenden Professor of Law

For further information on taxation studies at Harvard Law School, see:

<http://www.law.harvard.edu/academics/tax/>

For an application and further information on the LL.M. program at Harvard, write to the Admissions Office, Harvard Law School Graduate Program, 1557 Massachusetts Avenue, Cambridge, MA 02138-2995 USA, or see:

<http://www.law.harvard.edu/academics/graduate/>

For the LL.M. class beginning in September 2005, the application deadline for all applicants is December 1, 2004.

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. Generally all courses are held in Amsterdam. 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

US Corporate Taxation - 17 & 18 June 2004

Interpretation and application of tax treaties II London, 21 & 22 June 2004

This is an intermediate course for those who deal with tax treaties on a regular basis and want a more in-depth understanding of some of the more complex tax treaty issues. In particular, it examines the application of tax treaties to situations involving more than two states. International tax experts such as Dr John F. Avery Jones, Dr Philip Baker, Richard Collier, Jan de Goede, Hans Pijl, Raffaele Russo and Joy Svasti-Salee will conduct this course.

Summer Course: Principles of international and comparative taxation Amsterdam, 16-27 August 2004
This intensive 10-day course deals with the basic concepts and principles of international tax law from a truly international perspective. It examines the sources that go to make up international tax law, how those sources of law fit together, and the main current issues of international tax law. The course will be useful for anyone working in tax practice or as a tax counsel in industry or government and wishing to ensure that they have a complete picture of the issues arising from cross-border transactions.

The ITA also offers tailor-made in-house courses on a worldwide basis for corporate clients, tax administrations and other organizations. Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by a.hatsidimitris@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 Chicago, Illinois 7-10 October 2004

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. Please note some of the overseas publications listed may not yet be available locally.

Local

(2004) 4 (3) *Australian GST Journal*

- Bladwell, Stephen "Joint ventures, residential premises and problems with the GST law"
- D'Ascenzo, Michael "Joint ventures, residential premises and the application of the GST law: ATO comments"
- **Hill, Peter** "Tax invoices – focus needed the forgotten fundamental"
- Monk, Andrew "The associate rules and their interaction with other provisions of the GST Act"
- Stacey, Paul "Case update"

(2004) 15(9) *Australian Superannuation Law Bulletin*

- Stringer, Ruth and Hodge, Nathan "Outsourcing rules to multiply"
- Levy, Michelle "Outsourcing"

- Vrisakis, Michael "Art and the hanging dilemma: the sole purpose test clarified"
- Mackenzie, Gordon "Taxing retirement funding of the employed"
- Carnevale, John "Re-contribution strategy"
- Super news "Impasse on fee model"

Beer, G "Work incentives under a New Tax System: The distribution of effective marginal tax rates in 2002" (2003) 79 *The Economic Record*, Special Issue S14 - S25.

Burton, Mark "Reconciling the rhetoric of rights with the pro revenue construction of tax legislation in eighteenth century Britain (2003) 7 *Canberra Law Review* 27-74

Campbell, Enid "The retrospectivity of judicial decisions and the legality of governmental acts" (2003) 29 *Monash University Law Review* 49-84

Carmody, Michael "Country CFO Forum, " 4 May 2004
<http://www.ato.gov.au/corporate/content.asp?doc=/content/sp200402.htm>

Cassidy, Julie "A legacy of assimilation: abuse in Canadian native residential schools" (2003) 7 *Southern Cross University Law Review* 154-219

Coonan, Helen Opening speech to the 2004 Corporate Tax Association Convention, Shangri-La Hotel, Sydney, 3 May 2004 <http://assistant.treasurer.gov.au/atr/content/speeches/2004/004.asp>

Coonan, Helen Address to Financial Planning Association Conference, 6 May 2004
<http://assistant.treasurer.gov.au/atr/content/speeches/2004/005.asp>

D'Ascenzo, Michael *Making choices: risk management in action*, Corporate Tax Association's 2004 Convention, Sydney, 16 May 2004 <http://www.ato.gov.au/corporate/content.asp?doc=/content/44351.htm>

Fong, Colin "Assessing free legal web sites: the good, the bad and the do-able" (2004) 19 (3) *Online Currents* 22-31

Gilbert & Tobin *The changing taxation landscape*, 27 April 2004
<http://gtlaw.com.au/binaries/pdf/publications/ChangingTaxationLandscape3.pdf>

Granger, Jennie *Tax Office's compliance program*, Macquarie Bank's Accountants Practice Management Day on 14 May 2004,
<http://www.ato.gov.au/corporate/content.asp?doc=/content/44581.htm>

Harding, A, **Warren, N**, Beer, G, Phillips, B and Osei, K *The distributional impact of selected Commonwealth outlays and taxes*, Draft Paper Prepared for the Review of Commonwealth-State Funding, 14 March 2004 http://www.natsem.canberra.edu.au/pubs/otherpubs/equity/NATSEM_EquityPaper.pdf

Harvey, Keith *Property development: income tax handbook*, 2nd ed, Milsons Point, NSW, TAXability, 2003

Hutchinson, Allan C "Heydon' seek: looking for law in all the wrong places" (2003) 29 *Monash University Law Review* 85-103. A reply to Heydon, JD " Judicial activism and the death of The Rule of Law" (2003) 47 (1) *Quadrant* 9-22; (2003) 14 *Australian Intellectual Property Law Journal* 78-93; (2003) 23 *Australian Bar Review* 110-133

Jackson, Jim "Orr to Steele: crafting dismissal processes in Australian universities" (2003) 7 *Southern Cross University Law Review* 220-58

National Centre for Social and Economic Modelling (NATSEM), University of Canberra *Impact of the 2004 federal budget tax changes*, 14 May 2004
<http://www.natsem.canberra.edu.au/pubs/otherpubs/2004%20budget%20tax%20changes.pdf>

Quiazon, Joseph "Customer due diligence coming to a practice near you" (2004) 42 (4) *Law Society Journal* 58-61

Saunders, Peter & Maley, Barry *Tax reform to make work pay*, Perspectives on Tax Reform (3), St Leonards, NSW, Centre for Independent Studies, 2004
<http://www.cis.org.au/publications/policymonographs2004/pm62.pdf>

Selleck, Graeme *Superannuation ready reckoner: taxation and preservation rules for 2003–2004* [Current Issues Brief No. 11 2003–04], Canberra, Economics, Commerce and Industrial Relations Section Information and Research Services, Department of the Parliamentary Library, 3 May 2004
<http://www.aph.gov.au/library/pubs/cib/2003-04/04cibAbstracts.htm#04cib11>

Stacey, Paul "ATO clarifies GST treatment of search fees: solicitors need to ensure they are meeting the required GST payments when they employ intermediary information brokers" (2004) 78 (3) *Law Institute Journal* 56-57

(2004) 7(4) *Tax Specialist*

- McCormack, Jock and Anderson, David "Tax scheme promoter penalties – how widely will the net be cast?"
- **Hill, Peter** "Commencing or terminating an activity – critical GST analysis"
- Frost, Tony "Trading stock lost in a forex maze"
- Leyden, Greg and Croft, Brett "International financial reporting standards and Australian income tax"
- Slater, AH and Murray, Peter "Tax consolidation and the single entity rule"
- Ferrier, Mark "Tax aspects of share buybacks"

(2004) 38(10) *Taxation in Australia*

- Earle, Neil "Issues and agendas"
- Rowland, Noel "CEO's message"
- Taxwrite services "Technical News"
- Taxwrite services "Tax tips: discretionary trusts – CGT changes"
- Leyden, Greg "International financial reporting standards and Australian income tax"
- **Cooper, Gordon** "Water into wine?"
- Batalha, Luis "Is a motel 'a residence'? Beaumont J answers 'No'!"
- Bona, Michael "Tax case: *Reef Networks Pty Ltd v DFC of T [2003] FCA 1552*"
- Fullager, Luke "Tax case: *Sherlinc Enterprises Pty Ltd v FCA (2004) AATA 13i*"
- Yong, Maree "Tax case: *Integrated Insurance Planning Pty Ltd & Another v Federal Commissioner of Taxation [2004] FCA 35*"
- O'Bryan, Andrew "Q&A: IP, IT & byte: the tax bite on intellectual property"

Overseas

Ashford, Chris "Legal education and the academic-commercial nexus" (2004) 38 *Law Teacher* 80-92

(2004) 10 (4) *Asia-Pacific Tax Bulletin*

- Yoingco, Angel Q "The Study Group on Asian Tax Administration and Research"
- Sanghvi, Rashmin Chandulal & Ajwani, Naresh Atmaram "India: The taxation of business process outsourcing"
- Shah, Nirav "India: Overview of tax benefits and tax holidays"
- Asakawa, Masatsugu "Japan: The new Japan-US tax treaty"

Bernardi, L & Profeta, Paola *Tax systems and tax reforms in Europe*, New York, Routledge, 2003

[2004] (1) *British Tax Review*

- Teather, Richard "Reverse premiums and VAT - return to the beginning"
- Basu, Subhajt "Implementing e-commerce tax policy"

Bruce, Charles M *New US withholding tax rules*, Richmond, Surrey, Richmond Law & Tax, 2003. 265 pages ISBN: 1-904501-00-1 £75/€145/\$160 http://www.richmondlawtax.com/bruce_detailed.html

(2004) 58 (6) *Bulletin for International Fiscal Documentation*

- Vogel, Klaus "Tax treaty news"
- Arnold, Brian J "Tax treaties and tax avoidance: the 2003 revisions to the Commentary to the OECD Model"
- VanderWolk, Jefferson "Hong Kong Court decision in Arrowtown - Unrestricted purposive interpretation prevails"
- van Blerck, Marius "Tax measures in South Africa to facilitate Black economic empowerment"
- van den Hurk, Hans and Wagenaar, Bouke "The far-reaching consequences of the ECJ Decision in Bosal and the response of the Netherlands"

Camp, Bryan T "Tax administration as inquisitorial process and the partial paradigm shift in the IRS Restructuring and Reform Act of 1998" (2004) 56 *Florida Law Review* 1-133

Canadian Tax Journal <http://www.ctf.ca/ctjindex/issues.asp> contents of the Journal is made available online about 2 or 3 weeks before the issue is sent to subscribers.

de Zilva, Aldrin "Electronic transactions legislation: an Australian perspective" (2003) 37 *International Lawyer* 1009-21

Deketelaere, Kurt; Kreiser, Larry; Milne, Janet and **Ashiabor, Hope** (eds) *Critical issues in environmental taxation*, Volume I: *International and comparative perspectives*, Richmond, Surrey, Richmond Law & Tax, 2003. ISBN 1-904501-08-7 £85/€160/\$180 Includes papers by a number of ATTA members. http://www.richmondlawtax.com/environmental_detailed.html

Hanlon, James "Time to throw away the chalk? Law on "Blackboard"" (2004) 38 *Law Teacher* 41-54

(2004) No 3, May/June *International Transfer Pricing Journal*

- Casley, Andrew "United Kingdom Rewrite of transfer pricing rules."
- Van den Brande, Jeroen "International Use of intra-group agreements"
- Serrano, Marcela "Colombia - Recent changes to transfer pricing rules"
- Douvier, Pierre-Jean and Lordkipanidze, Xenia "France - Recent case law developments regarding thin capitalization"
- Okawara, Ken Campbell, Mark T and Gruendel, Karl "Japan - Status report on advance pricing arrangements: National Tax Agency's APA Programme Report and Current State of APA Programme"
- Serrano, Marcel "Peru - Recent changes to transfer pricing rules"
- Phat, Nguyen Tan "Vietnam - Corporate tax Treatment of transfer pricing"

Israel, Mark; Handsley, Elizabeth and Davis, Gary ""It's the vibe": fostering student collaborative learning in constitutional law in Australia" (2004) 38 *Law Teacher* 1-26

Liddle, Margaret "The varied landscape of legal problem solving" (2004) 38 *Law Teacher* 55-79

Marson, James & van Hoorebeek, Mark "Electronic submission and the movement towards a paperless law office in a modern university" (2004) 38 *Law Teacher* 27-40

Moore, Jonathon R *International charitable foundations: a practical guide*, Richmond, Surrey, Richmond Law & Tax, 2003 Hardback, 238 pages ISBN: 1-904501-01-X, £75/€145/\$160 http://www.richmondlawtax.com/moore_detailed.html

Netzer, Dick (ed) *The property tax, land use, and land use regulation*, Lincoln Institute of Land Policy, Northampton, MA, E Elgar Pub, 2003.

Rhines, Rosemarie A; Bennett, Scott M and Bacht, Silke "Tax audits in Germany: a primer and plan" (2003) 37 *International Lawyer* 997-1008

Yin, George K "How much tax do large public corporations pay?: Estimating the effective tax rates of the S&P 500" (2003) 89 *Virginia Law Review* 1793-1856

11 Quotable quotes

"The reason I started to write books was because I realized that there was a kind of incestuous debate going on in the law journals and the law reviews, and if you tried to get outside of that little debate no one would read you. It became clear to me in the early 1970s when I wrote a series of articles on prevention in *Cincinnati Law Review* and the *Pennsylvania Law Review* and *Texas Law Review* and literally nobody read them. I had spent thousands of hours researching this, and then I decided to take some of the same points I was making and put them between hard covers. Suddenly I had 100,000 readers.

It was the most logical thing in the world: why should I write for law reviews that gathered dust in libraries when I could be making the same points with perhaps fewer footnotes to an equally intelligent though perhaps somewhat less professionally elite audience? It was simply a no-brainer. Since people were willing to read me in hard cover, it was a win-win situation. I think a lot of people who write for law reviews would not do the same because they would have difficulty receiving a wide readership in hard cover, and so they rely on the status of the law review to get their material published and perhaps read. I discovered that if I wrote a book under my own name, and if I wrote it in a readable style, people would read it. For example, I must have gotten about 1,000 letters in response to my first popular book, *The Best Defense*. And, all those law review articles that I mentioned previously, if I got three letters, that was probably a lot".

From Mersky, Roy M "Alan Dershowitz on writing" (Winter 2004) *Experience* 24-28 at 24

"Report after report for the commonwealth has earnestly rehashed Adam Smith's taxation golden rules of equity, economy and simplicity, and government after government has piled tax on tax, concession on concession, and ruling on ruling to create a 10,000-page monster that no practitioner can master." Editorial, *Australian Financial Review*, 10 May 2004, p 62

"We've got the Taxation Act of 13,000 pages. I would say, if I were the treasurer, I want that reduced by 50 per cent in three years. That's your KPI [key performance indicator] – do it!" he spits.

"You can do these things if you really put your foot down. Of course, you'd have every vested interest saying you can't. There'd be lawyers and tax accountants and specialists and the taxation commissioner all out with their worry beads saying we can't do it, minister. Well, you can do it. Just make it happen!"

Short, Michael "Morgan hungry for more reform," *Australian Financial Review*, 17 May 2004, p 69. An interview with Hugh Morgan.

"I do not think the ATO treats [salary and wage earners] fairly compared with the big end of town," Mr Fitton reportedly said.

“Every day we prosecute small taxpayers ... but in the last five years I have not seen any prosecutions at the big end of town.”

“Taxation Institute director Michael Dirkis said yesterday that simply looking at the number of prosecutions was not enough to form evidence of bias because there were more salary and wage earners paying tax”.

Fabro, Allesandro “Heat on ATO over treatment of small taxpayers,” *Australian Financial Review*, 17 May 2004, p 3.

“Ms Ghandi’s election promises included boosting annual economic growth to 10 per cent, spending more on power generation, introducing a value-added tax and restricting borrowing to money needed to finance state investment within five years”.

Pradhan, Bibhudatta “Ghandi promises economic expansion,” *Australian Financial Review*, 17 May 2004, p 10

12 Something unusual

Heyns, J vd S “The theory and practice of tax earmarking: implications for South Africa (1996) 20 *Journal for Studies in Economics and Econometrics* 35-58

ATTA News June 2004

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

Editor: Colin Fong, Atax, Faculty of Law, The University of New South Wales

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

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Attachment

1 Presidential colum

Well the result in Hart’s case on split loans has been handed down by the High Court and unfortunately for the Harts (and many other taxpayers) the decision was that the general anti-avoidance rules applied and interest deductions were denied. In our competition the “Hart Prediction” we had a number of entries and despite the excellent credentials of the participants none of the participants selected the correct result.

Notwithstanding our lack of success in the “Hart Prediction” and in consideration of the upcoming Olympic games I am holding another contest. This time the prediction relates to whether Joanna Stone, javelin thrower and police officer derived ordinary income from her sporting activities. The case citation is Stone v FC of T 2003 ATC 4584; (2003) 53 ATR 214; (2003) 198 ALR 541. The prize will still be a AU\$50 voucher at Myer or an equivalent New Zealand store. Stone’s case is currently before the Australian High Court for consideration. The Full Federal Court considered that Joanna was not carrying on a business and that the proceeds derived from her sporting activities were not assessable as income. Go on ... have a go. My email is delany@usq.edu.au.

Our colleagues at Victoria University Wellington in item 2 of this newsletter are making an advance call for papers for our 2005 conference. Please ensure that if you have a paper in process or considering writing one that you submit an abstract. Remember that at our conference at Flinders University earlier this year we made a commitment to publish a copy of refereed proceedings for all conferences from Wollongong 2003 onwards.

It appears that someone left the door open to the South during the past week and we (in Queensland) are being deluged with some cold Antarctic winds. Maybe it is the snowfields down south calling. I am sure that things are similarly affected in New Zealand at this time of the year. I hope that you will find some time off to enjoy some winter pursuits during the upcoming mid year break.

Until next time ... keep well.

Tom Delany

2 ATTA Conference 2005

AUSTRALASIAN TAX TEACHERS' ASSOCIATION
17th Annual Conference
26-28 January 2005
Wellington, New Zealand
Hosted by:
School of Accounting & Commercial Law
Victoria University of Wellington

ADVANCE CALL FOR PAPERS

The Seventeenth Annual Conference of the Australasian Tax Teachers' Association will be held in Wellington, New Zealand on 26-28 January 2005.

The theme of the conference is "Trans-Tasman Tax Perspectives", however, all papers related to taxation will be considered for presentation at the conference. Papers presented will also be eligible for inclusion in a refereed monograph to be published after the conference.

A number of changes have been made to our usual conference programme. Two optional half-day workshops have been scheduled for Wednesday 26 January prior to the conference welcoming function on Wednesday evening. On Wednesday morning there will be a Doctoral Workshop for current and intending PhD students (plus supervisors, recent PhD graduates and anyone else interested) and on Wednesday afternoon a Tax Teaching Workshop will be held. Further details about these workshops will be provided in the next ATTA newsletter.

Researchers interested in presenting a paper at the conference should submit a brief abstract of their paper (preferably by email) to David Dunbar at david.dunbar@vuw.ac.nz by Monday, 8 November 2004. (Tel: +(64)(4) 463 7422; Fax: +(64)(4) 463 5076.) Acceptances of papers will be notified to authors by 15 November 2004 at the latest. The final date for submission of conference papers is Monday, 10 January 2005.

Any other inquiries concerning the academic programme should also be directed to David Dunbar (contacts details above). Inquiries concerning conference organisation and administration should be directed to barbara.cordes@vuw.ac.nz. (Tel: +(64)(4) 463 5078; Fax: +(64)(4) 463 5076.)

A conference brochure will be available at the following site from late-July:

www.sacl.vuw.ac.nz/vuw/content/display_content.cfm?id=1972

Key Dates:

8 November 04	Final date for submission of abstract of paper.
15 November 04	Final date authors will be notified of the acceptance of their papers.
13 December 04	Final Date for Conference Registration at "early-bird" rate.
10 January 05	Final date for submission of conference paper.
26 January 05	Optional Doctoral and Tax Teaching Workshops. Conference Opening & Welcome Function 7pm.

27 January 05

Conference begins.

Andrew Smith.

Associate Professor in Accountancy
Victoria University of Wellington

Please contact one of the following regarding the above:

Andrew Smith <Andrew.Smith@vuw.ac.nz>

David Dunbar <David.Dunbar@vuw.ac.nz>

"David White" <David.White@vuw.ac.nz>

3 Appointments, departures and honours

Chris Evans has taken over as General Editor of *Australian Tax Review*. He would welcome submission of articles for the journal from members of ATTA. All papers are blind refereed, and the journal prides itself in publishing high quality articles on tax technical issues, and especially papers that will have an enduring significance in the area of taxation and revenue law. Please send any papers (or queries) to cc.evans@unsw.edu.au

Antony Ting formerly a research assistant with the Taxation Institute of Australia, has commenced as a Lecturer in taxation law in the School of Business, University of Sydney.

Shirley Carlon, Atax, will be taking up an ITET5 Fellowship in Session 2 2004. This means that Shirley will spend all her time working with a dedicated band of on-line teachers/researchers from around the university, developing courses and ideas to help Atax move forward in their on-line educational technology.

4 International electronic theses

The Networked Digital Library of Theses and Dissertations might be of interest to some readers: <http://www.ndltd.org/info/index.en.html> It offers free full-text access to select electronic dissertations.

Here are some examples.

Arin, Kerim Peren *An empirical investigation of tax policy in G-7 countries*, Doctor of Philosophy (PhD), Louisiana State University and Agricultural and Mechanical College, 2003
<http://etd02.lnx390.lsu.edu/docs/available/etd-0702103-155417/unrestricted/Tezson.pdf>

Gurova, Galina Ratcheva *Fiscal decentralization and municipal budget policy in countries with economies in transition: comparing local revenue systems*, Master of Urban Affairs, Virginia Polytechnic Institute and State University, 1999 <http://scholar.lib.vt.edu/theses/available/etd-052499-121710/unrestricted/thesis.pdf>

Walencykowski, Slawomir P *Tax reform in transition economies and its impact on economic performance*, Master of Science in International Resource Planning and Management, Naval Postgraduate School, Monterey, California, 2002
http://library.nps.navy.mil/uhtbin/cgiisirs/Sun+Jun++6+20:40:03+PDT+2004/0/520/02Jun_Walencykowski.pdf

5 Small business: The first casualty of tax reform compliance costs

A research report entitled "Small business: The first casualty of tax reform compliance costs - A qualitative study of the impact of tax reform on the compliance costs for small business," has been recently released. The Report was authored by Michael Dirkis and Brett Bondfield.

The report finds that there are clear and consistent claims and some supporting empirical evidence that the global small business tax compliance costs post-ANTS/Ralph have increased significantly and are probably even more regressive than they were pre tax reform (1998). It analyses the reasons for the failure and makes recommendations for future reform.

For a copy of the report, go here:

<http://www.taxinstitute.com.au/CDA/Stories/Individual/1,1030,43585,00.html>

6 TIA offers to ATTA members

ATTA members are reminded of the Taxation Institute of Australia 50% discount for Tax Specialist and the 50% discount for the Member Plus (the full online resource).

7 Law School expands commercial expertise

“The Faculty of Law plans to strengthen its reputation in the areas of commercial, corporate and taxation law, through the establishment of a new centre.

The Parsons Centre of Commercial, Corporate and Taxation Law, which officially opens in September, will have several roles, including the coordination of postgraduate coursework and research grants across these three areas of law.

The centre, which already has space in the Faculty of Law, is named after Professor Ross Parsons, who was widely regarded as Australia’s foremost tax scholar until his death in 1999.

“He was effectively the person who established tax, corporate and commercial law as academic disciplines in Australia,” said Professor Richard Vann, chair of the centre. “He had such a long association with this University, first as a student and for many years as a professor, that it seems only appropriate to commemorate his life and work in this way.”

“Each of the three areas has its strengths and we hope that by working closely together, they will each become stronger and work better together,” said Professor Vann.

“To have a group of people focused on this area will enhance our reputation. We will further build up international links with other institutions and scholars.”

The centre will be funded in part by donations. One such donation is the establishment of the Bruce McWilliam chair, for a visiting professor in the field of commercial law.

Professor Howard Hunter, who was dean of the Emory Law School and then provost of Emory University in Atlanta, Georgia, takes up the position for the first semester of 2004. On completion of his time in Sydney he will become the president of Singapore Management University.

The position has been fully funded for several years by leading lawyer and Sydney graduate Bruce McWilliam.“

Reprinted from *The University of Sydney News*, 4 June 2004, p 3

8 eJournal of Tax Research

Rodney Fisher and I wish to inform you that the *eJournal of Tax Research* has been added to the DEST Register of Refereed Journals. It has also been evaluated and accepted for listing in the American

Economic Association electronic indexes, which are included in Journal of Economic Literature on CD, e-JEL and EconLit. Please consider the eJournal as a venue for your research publications.

See the following for the latest issue http://www.atax.unsw.edu.au/ejtr/content/current_issue.htm

Binh Tran-Nam

9 Tax, Accounting, Economics and Law Related Meetings

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 Session 2 2004 are: Tax Policy, Taxation of Trusts, Principles of Australian International Taxation, Taxation of Innovative Financial Products, Principles of GST Law, Taxation of Employee Remuneration. Classes are held evenings 6-8pm, AGSM, 10'Connell Street, Sydney or by Intensive 5 day short course at the Atax Coogee campus. For more information and an application form, visit <http://www.atax.unsw.edu.au/study/ce2004.htm>

Atax Lunchtime seminar. Adrian Sawyer (University of Canterbury, NZ) will present a seminar on “An International Tax Organisation: A Step Forward for Rulings and APAs?”, Thursday 1 July 2004. CATS room, Atax, 45 Beach Street, Coogee (ample parking is available) 12:30-14:00. A working lunch will be provided. If you plan to attend, please let Binh Tran-Nam know for catering purposes b.tran-nam@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.

4th State Taxes Conference, Sheraton Hotel, Perth, 29-30 July 2004 The registration brochure and full technical program will be available in May 2004. For further enquiries, contact Sarah Hadfield by telephone on (02) 8223 0031, or by email by clicking <mailto:sarahhadfield@taxinstitute.com.au>

2004 National Tax Intensive Retreat, Sheraton Noosa, Queensland 26-28 August 2004. The registration brochure and full technical program will be available in June 2004. For further enquiries, contact Sarah Hadfield by telephone on (02) 8223 0031, or by email by clicking <mailto:sarahhadfield@taxinstitute.com.au>

Taxation Law units of study available on a single unit “attendance only” basis through the **Faculty of Law, University of Sydney** for 2004. I would like to advise you concerning a number of Taxation Law units of study available in Semester 2, 2004. Units available are:

Evening presentations (13 weeks)

Comparative Income Tax (Monday nights commencing 26 July)

Stamp Duties (Tuesday nights commencing 27 July)

Taxation of Superannuation (Tuesday nights commencing 27 July)

Corporate Taxation (Wednesday nights commencing 28 July)

Taxation of Business & Investment Income (Thursday nights commencing 29 July)

Intensive mode

The Impact of Tax on Business Structures and Operations (July 14-16 & 19, 20)

Tax and Economic Development (July 28-30 & Aug 2-3)

US International Taxation (August 9-13 & 16-18)

Advanced Goods & Services Tax (Sept 3,4 & 10,11)

Taxation of Partnerships and Trusts (Sept 15-17 & 20,21)

Comparative Value Added Tax (Oct 6-8, 11-12)

Tax Treaties (Oct 20-22 & 25, 26)

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

In addition special brochures have also been prepared in relation to:

"Advanced Goods & Services Tax" - please

download: <http://www.law.usyd.edu.au/cle/2004/special/AdvancedGoodsServicesTax.pdf>

and "Comparative Value Added Tax", please download:

<http://www.law.usyd.edu.au/cle/2004/special/ComparativeValueAddedTax.pdf>

If you have any queries concerning these courses or are unable to download the brochure, please contact Ms Val Carey, Continuing Legal Education, Faculty of Law (Telephone No. 9351 0238, email; valc@law.usyd.edu.au)

Corporate Governance and Ethics: Beyond Contemporary Perspectives, New England Business School, University of New England (in collaboration with UNE Partnerships) and Macquarie Graduate School of Management, Sydney, June 28 to 30, 2004. Conference on Corporate Governance and Ethics: Beyond Contemporary Perspectives <http://www.une.edu.au/febl/Business/Conference/CorpGov/> New England Business School, University of New England, Armidale 2351, New South Wales, AUSTRALIA. Tel: 61 + 2 + 6773 3276 Fax: 61 + 2 + 6773 3148 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>

59th Australasian Law Teachers Association Conference 2004, *Crossing boundaries*, The Supreme Court Building, Darwin hosted by School of Law, Charles Darwin University, Northern Territory, 8-11th July. For administrative enquiries, please contact Treasure Gordon (dcm@catalystnt.com.au) as the Conference Organisers. For academic enquiries, please contact Mary-Lynn Griffith at CDU on (Mary-Lynn.Griffith@cdu.edu.au) If you are not a paid-up member or wish to renew membership or pass to a colleague to join, please email Samantha on (alta@law.uts.edu.au). For up-dated details of the 2004 ALTA conference, check out the website: <http://www.cdu.edu.au/law/altaconference.htm>

Choosing and Implementing Tax Effective Structures and Strategies for Small Business

Host: LexisNexis, 21st - 23rd July 2004, Crowne Plaza Darling Harbour Sydney

Contact: Jodie Wolfendale Tel: 02 9422 8820 Fax: 02 9422 2338 Email:

jodie.wolfendale@lexisnexis.com.au Web: www.lexisnexis.com.au/aus/conferences/default.asp

ANZELA – 13TH Annual conference Innovation & internationalization: pushing the boundaries of education law, 22-24 September 2004, Wellington, New Zealand

For further details http://www.clecentre.com.au/new_page_1.htm

New Researchers, new research – a conference for early career researchers in law

Thursday, 30 September concluding Friday, 1 October 2004. There will be an optional Winery Tour on Saturday, 2 October. Venue: University of Adelaide Conference Focus: In keeping with its theme the conference will have a dual focus featuring:

* Sessions conducted by leading legal researchers from around Australia focussing on developing research skills and obtaining research grants

* An opportunity for early career researchers to present their research in a supportive environment enabling them to receive feedback and establish contacts with others in their field

Call for Papers: This is a unique opportunity to focus on the development of your research profile and present your research to others. If interested, please submit an abstract to the Conference Organising Committee (lawnrnr@adelaide.edu.au) by 15 June 2004.

For details please visit the conference website at: <http://www.law.adelaide.edu.au/research/conference.html> and send your expression of interest to participate in the conference to lawnrnr@adelaide.edu.au by 1 May.

Seventeenth Annual Australasian Tax Teachers Association Conference 2005, January 2005, Victoria University of Wellington, Wellington, New Zealand. See the Advance Call for Papers, in item 2 of this News. Contact David White, David.White@vuw.ac.nz

29th Lawasia Biennial Conference, Lawasia Down Under, 21-24 March 2005, Gold Coast, Queensland hosted by the Queensland Law Society <http://www.lawasiadownunder.com/Announcement/index.htm>

Eighteenth Annual Australasian Tax Teachers Association Conference 2006, January 2006, University of Melbourne Law School. Contact Miranda Stewart, m.stewart@unimelb.edu.au A location map of the Law School is available: <http://www.law.unimelb.edu.au/LawSchoolStreetPlan.jpg>

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 2004 events schedule

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

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.

The Fifth Annual Global Conference on Environmental Taxation Issues, Experience and Potential Pavia - Thursday 9 September - Saturday 11 September, 2004, hosted by The European School of Advanced Studies in Integrated Environmental Management of University of Pavia, ITALY.

The Pavia 2004 conference is the fifth in a series of international meetings. Our aim is to collect a **wide variety of experiences** from different States of the use of environmental taxes and charges and a scientific assessment of the environmental, economic and social impact of their introduction can be an important tool to face those barriers, which can be to an extent problems of fear of the unknown.

Waiting for your participation, we send you our best regards

The Scientific Committee

For further information about the Conference visit web site www.unipv.it/iuss/esasgia

where you can find the link to the The Fifth Annual Global Conference on Environmental Taxation Issues, Experience and Potential

The deadline for an abstract if wishing to give a paper, was 15 March 2004 chopin@unipv.it (Dr. Andrea Zatti).

5 Th Conference Secretariat

IUSS

Via Luino - 27100 Pavia

Tel 338 8713695

info5th@unipv.it

<http://www.unipv.it/websgia/index.htm>

Harvard LL M Taxation Concentration

Dear Colleagues,

I write to bring to your attention a new Taxation concentration in the Harvard Master of Laws (LL M) program that might be of interest to your students, past or future. The core of the concentration, which is designed for graduates of law faculties located outside the United States, is an academic year of study of American taxation at Harvard Law School.

Additional information about tax law studies at Harvard is available at:

<http://www.law.harvard.edu/academics/tax/>

Professor Alvin Warren
Director, LL.M. Concentration in Taxation
Harvard Law School
Cambridge, MA 02138

For the LL.M. class beginning in September 2005, the application deadline for all applicants is December 1, 2004.

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. Generally all courses are held in Amsterdam. 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

Summer Course: Principles of international and comparative taxation Amsterdam, 16-27 August 2004
This intensive 10-day course deals with the basic concepts and principles of international tax law from a truly international perspective. It examines the sources that go to make up international tax law, how those sources of law fit together, and the main current issues of international tax law. The course will be useful for anyone working in tax practice or as a tax counsel in industry or government and wishing to ensure that they have a complete picture of the issues arising from cross-border transactions.

The ITA also offers tailor-made in-house courses on a worldwide basis for corporate clients, tax administrations and other organizations. Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by a.hatsidimitris@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 Chicago, Illinois 7-10 October 2004

20th Annual High Tech Tax Institute, 8-9 November 2004, San Jose State University Department of Accounting and Finance/Tax Executives Institute provides continuing education and scholarships for students and professionals on relevant tax issues for computer companies, as well as pharmaceutical, biotech, communications, and aerospace industries. Contact Prof Stewart Karlinsky karlin_s@cob.sjsu.edu

European Association of Tax Law Professors Meetings and conferences <http://www.eatlp.org> 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. Please note some of the overseas publications listed may not yet be available locally.

Local

(2004) 4(4) *Australian GST Journal*

- Quigley, Bruce "Inside the indirect taxes ruling panel"
- Stacey, Paul "Critical comment: The importance of being earnest"
- Ghafari, Palwasha "GST design and structure"
- ATAX GST Conference – the business of GST
- Stacey, Paul "Case update"

(2004) 33(2) *Australian Tax Review*

- **Hill, Peter** "Editorial: Death of common sense"
- Branson, CC "The international exchange of information on tax matters and the rights of taxpayers"
- Morfuni, SC "Legal professional privilege and the government's right to access information and documents"

Carmody, Michael Speech to Australian Institute of Company Directors Victoria Division, 28 May 2004. He addressed governance issues for corporate Australia, including, in particular, his recent letter to Chairmen of the Boards of Directors of Australian publicly listed companies, joint task force with the USA, UK and Canada to coordinate information on aggressive tax planning, Hart's case.

<http://ato.gov.au/corporate/content.asp?doc=/content/sp200403.htm>

D'Ascenzo, Michael "Designing the delivery of legislative measures," International Quality and Productivity Conference: Strengthening the links between Policy Development and Implementation – Strategies to ensure the successful delivery of government policy decisions, Canberra 17 May 2004

<http://www.ato.gov.au/corporate/content.asp?doc=/content/45403.htm>

D'Ascenzo, Michael "Maintaining integrity and confidence in the tax system," 33rd Queensland State Convention of the Taxation Institute of Australia, 4 June 2004

<http://www.ato.gov.au/corporate/content.asp?doc=/content/45422.htm>

Davidson, Sinclair *Who pays the lion's share of personal income tax?* St Leonards, NSW, The Centre for Independent Studies, 2004 <http://www.cis.org.au/publications/policymonographs2004/pm63.pdf>

Dirkis, Michael & Bondfield, Brett *Small business: The first casualty of tax reform compliance costs - A qualitative study of the impact of tax reform on the compliance costs for small business*, Sydney, Taxation Institute of Australia, 2004. <http://www.taxinstitute.com.au/CDA/Stories/Individual/1,1030,43585,00.html>

(2003) 1 (2) *eJournal of Tax Research*

- Erard, Brian & Ho, Chih-Chin "Explaining the US income tax compliance continuum"
- Maurice J Cashmere "The interrelation of scheme and purpose under Part IVA"
- Kasipillai, Jeyapalan; Aripin, Norhani and Amran, Noor Afza "The influence of education on tax avoidance and tax evasion"
- Hill, Justice Graham "Scheme New Zealand or an example of the operation of Div 165"

http://www.atax.unsw.edu.au/ejtr/content/current_issue.htm

Grant, Richard *Less tax or more social spending: 20 years of opinion polling*, Canberra, Research Paper No.13 2003–04, Politics and Public Administration Section, Parliamentary Library, 24 May 2004 <http://www.aph.gov.au/library/pubs/rp/2003-04/04rp13.pdf>

Hamilton, Clive; Denniss, Richard and Turton, Hal *Taxes and charges for environmental protection*, Canberra, The Australia Institute, 2002 (Discussion Paper Number 46, March 2002)
http://www.tai.org.au/Publications_Files/DP_Files/DP46SUM.pdf

(2004) 7 (5) *Tax Specialist*

- **Dirkis, Michael** "Standing on the outside (not) looting in: international taxation reform outside RITA"
- **Fisher, Rodney** "The status of tax privative clauses: expanding judicial review"
- Lewis, David & Lane, Dianna "Transfer pricing: recent practices, perceptions and trends"
- Jewel, Murray & Cridland, Matthew "Pre-1 July 2000 financial supplies: availability of input tax credits"
- **Hill, Peter** "Commercial disputes involving GST – lessons and legal lapses"
- Wilson-Rogers, Nicole & Smailes, Norton "Compensating adjustments: the limits on the Commissioner's discretion"

(2004) Taxation Institute of Australia *South Australian Convention Papers*

- Bryant, Scott "The new section 109UB – the X factor"
- Butler, Michael "Partnerships – easier than you think"
- Ellery, Brenton "Financing your business"
- Flaherty, Glynn "Eligible termination payments – getting it right"
- Gilbert, Trevor "Primary production income – when is it taxed?"
- Howard, Sam and Martin, Gary "Operating in a consolidated world"
- Kuhne, David "GST today"
- McMillan, Jim and Sandow, Tim "Financing your business – international aspects"
- May, Greg "SMSFs & real property"
- Moffatt, Mark "Working in the family tax benefit system"
- Pagone, Tony "Going to court with the ATO"
- Rhodes, Cameron "Tax effective products – strategies beyond the obvious"
- Siebels, Peter "Depreciating assets sales/write offs and other issues"
- Sinclair, Andrew "Trusts and CGT – the hidden dangers of the 'E' events"
- Wolfers, Lachlan "Tax issues in property development – gearing up for the battle ahead"

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- Earle, Neil "Issues & agendas"
- Dirkis, Michael "Tax Director's Report"
- Taxwrite services "Technical News"
- Taxwrite services "Tax tips: CGT small business relief – applying the maximum net asset value test"
- Jewell, Murray and Cridland, Matthew "GST-free contracts"
- Donovan, Peter "GST and partnerships: fitting a square peg into a round hole"
- Rigney, Harry "Checklist: year end 2004"
- Dean, Catherine "Tax case: *Transurban City Link Limited v FCT [2004] FCA 40 (2 February 2004)*"
- Ryan, Marcus "Tax case: *Asiamet (no.1) Resources Pty Limited v Commissioner of Taxation [2004] FCAFC731*"
- O'Bryan, Andrew and Parker, Michael "Q&A: At call loans to private companies – profits by stealth"

Timms, Roger "Onus is on boards to identify corporate risk" (2004) 3 *Law Practice Management Newsletter* 97-99. Includes questions for the tax adviser.

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Wilkinson, Deb & Denniss, Richard *Tax deductibility of donations to school building funds*, Canberra, The Australia Institute, 2004
http://www.tai.org.au/Publications_Files/Papers&Sub_Files/Tax%20deductibility.pdf

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[2004] No 1 *British Tax Review*

- VanderWolk, Jefferson "Transfer pricing and thin capitalisation: the draft legislation"
- Teather, Richard "Reverse premiums and VAT – return to the beginning"
- Basu, Subhajit "Implementing e-commerce tax policy"

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Wolfgang Schön "World Trade Organization law and tax law"

Nguyen-Thanh, David and Rose, Manfred "Reforming income and profit taxation: the case of Bosnia-Herzegovina"

David Nguyen-Thanh and Manfred Rose

van der Weijden, Maarten and Doets, Mark "The New Protocol to the Netherlands--United States Tax Treaty"

Ashiabor, Hope "Taxation and the fostering of biodiversity conservation in Australia"

Smith, AMC "New Zealand's international tax rules: proposals for a temporary exemption for new migrants"

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Cassidy, Julie "The Stolen Generation: Canadian and Australian approaches to fiduciary duties" (2003) 34 *Ottawa Law Review* 175-238

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Bell, Susan "European Union Amendments to Merger Directive: A New Dawn for Cross-Border Reconstructions?"

Aramini, Fabio "Thin capitalization: issues of compatibility with EC Law and the OECD Model Treaty"
Haq, Ikramul "Pakistan Taxation of derivatives"

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(2004) 15 (3) *International VAT Monitor*

- One-Stop-Shop system

- Alcohol taxation

- Editorial: Extension of the One-Stop Shop practice.

- Zardin, Dorian, Graff Brakemeier, Linda and Algotsson, Linda "Research and analysis under Swiss VAT"

- Bernaerts, Yves and Olkuska, Elzbieta "New invoicing rules in Belgium"

- Joseph, Anton "Insurance transactions under Australian GST"

Annacondia, Fabiola and van der Corput, Walter "Practical information on VAT in the new Member States"

11 Reprint of Krever, R "The ironic Australian legacy of Eisner v Macomber"

Attached is a reprint of Krever, R "The ironic Australian legacy of Eisner v Macomber" (1990) 7

Australian Tax Forum 191-206, which has been generously supplied by Alex Mohan, Publisher and Cynthia Coleman, Editor, *Australian Tax Forum* for distribution to ATTA members and their students. For more information on the journal or articles, visit www.taxinstitute.com.au

ATTA News July 2004

<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 colum

Welcome to our July newsletter. A new tax year is upon us and needless to say each new tax year brings changes. Of course not all changes are bad particularly if you can benefit from the reduced rates of personal tax applying in Australia from 1 July 2004. Other tax changes are generally not as welcome but we are told they are good for us so we accept them and take them (sometimes grudgingly) in our stride.

Having come to the end of a tax year it is a good time to evaluate our “assets” and their performance. Have your assets been growing in value over the past year or so? Going in the right direction? That’s good! Of course there are personal assets such as the family home which generally is a good investment and there are other assets such as shares and rental property that have proved their worth as a generator of wealth.

But what about your most personal asset, how is it growing? I mean of course your own intellectual property. If there is one asset that is most valuable to us it is our intellectual capital. In our work as tax teachers we are forever encouraging and assisting our students to develop their intellectual capital but are we looking after our own with the same fervour?

To gain most benefit from your intellectual capital its development needs to be matched with your personal and professional goals. For example if you consider that you need a greater depth of knowledge in a particular area (either tax technical or teaching skills) what strategies are you implementing to ensure that you are going to add value to your intellectual capital and achieve your professional goals.

Working in a University/Teaching environment occasionally affords us the opportunity to undertake a period of concentrated study or research. For example in my case I am taking opportunity under the University of Southern Queensland’s Academic Development Leave program to have 6 months relief from teaching (August 2004 to February 2005) to undertake some concentrated study and research. If your circumstances and your University’s rules allow it perhaps you should consider taking some time out to do some asset building.

It is wonderful to see our members recognised for their dedication and excellence (see item 3 in this newsletter). Congratulations to Adrian Sawyer and Chris Evans on receiving your awards. Very well deserved. Best wishes also to Rodney Fisher on his move to a Big Four accounting firm. Rodney’s contribution as a tax teacher at Central Queensland Uni and ATAX has been outstanding.

Where are all the sport's fans?? I have had only one response to the "Stone Prediction" competition and that is from a North Queensland member. Come on let me know what you think will be the outcome of the High Court decision in the case of FCT v Stone (javelin thrower). Remember there is a big prize (\$50) and of course the honour of taking out the competition. Talking about sport we are about to start the Tri Nations series again in Rugby. This week-end sees the first match in Wellington. By the time that this newsletter is published you will know the result. It should be a close Bledisloe Cup this year.

Take care!

Tom Delany

2 ATTA Conference 2005

AUSTRALASIAN TAX TEACHERS' ASSOCIATION
17th Annual Conference
26-28 January 2005
Wellington, New Zealand
Hosted by:
School of Accounting & Commercial Law
Victoria University of Wellington

ADVANCE CALL FOR PAPERS

The Seventeenth Annual Conference of the Australasian Tax Teachers' Association will be held in Wellington, New Zealand on 26-28 January 2005.

The theme of the conference is "Trans-Tasman Tax Perspectives", however, all papers related to taxation will be considered for presentation at the conference. Papers presented will also be eligible for inclusion in a refereed monograph to be published after the conference.

A number of changes have been made to our usual conference programme. Two optional half-day workshops have been scheduled for Wednesday 26 January prior to the conference welcoming function on Wednesday evening. On Wednesday morning there will be a Doctoral Workshop for current and intending PhD students (plus supervisors, recent PhD graduates and anyone else interested) and on Wednesday afternoon a Tax Teaching Workshop will be held. Further details about these workshops will be provided in the next ATTA newsletter.

Researchers interested in presenting a paper at the conference should submit a brief abstract of their paper (preferably by email) to David Dunbar at david.dunbar@vuw.ac.nz by Monday, 8 November 2004. (Tel: +(64)(4) 463 7422; Fax: +(64)(4) 463 5076.) Acceptances of papers will be notified to authors by 15 November 2004 at the latest. The final date for submission of conference papers is Monday, 10 January 2005.

Any other inquiries concerning the academic programme should also be directed to David Dunbar (contacts details above). Inquiries concerning conference organisation and administration should be directed to barbara.cordes@vuw.ac.nz. (Tel: +(64)(4) 463 5078; Fax: +(64)(4) 463 5076.)

A conference brochure will be available at the following site from late-July:

www.sacl.vuw.ac.nz/vuw/content/display_content.cfm?id=1972

Key Dates:

8 November 04	Final date for submission of abstract of paper.
15 November 04	Final date authors will be notified of the acceptance of their papers.
13 December 04	Final Date for Conference Registration at "early-bird" rate.
10 January 05	Final date for submission of conference paper.
26 January 05	Optional Doctoral and Tax Teaching Workshops. Conference Opening & Welcome Function 7pm.
27 January 05	Conference begins.

Andrew Smith.

Associate Professor in Accountancy
Victoria University of Wellington

Please contact one of the following regarding the above:

Andrew Smith <Andrew.Smith@vuw.ac.nz>

David Dunbar <David.Dunbar@vuw.ac.nz>

"David White" <David.White@vuw.ac.nz>

3 Appointments, departures and honours

Adrian Sawyer was presented with the inaugural Cedric Sandford Medal, by Sir Anthony Mason, at Atax on the 1 July 2004. This medal is in memory of Cedric Sandford and recipients are judged to have given the best paper presented to the biannual International Tax Administration Conference.

Chris Evans was awarded the CPA Presidents Award for his significant contribution to the profession, particularly in relation to the development and research in the field of tax.

Rodney Fisher has resigned from Atax and will be joining a Big Four accounting firm, in Sydney, during August 2004. He will maintain his links with Atax by continuing to serve on the Atax Adjunct Faculty, and teaching in the CBD Masters program.

Brett Bondfield, formerly with the University of Technology, Sydney is now a lecturer, teaching corporations and tax at the University of Sydney in the Faculty of Economics and Business.

Jim Murray, Director of Transaction Tax Solutions, was appointed as a senior fellow with the University of Melbourne Law School, lecturing on a part time basis in GST.

Mahmood Fadjar has been appointed a Lecturer in the School of Justice & Business Law in the Faculty of Business & Public Management, Edith Cowan University teaching taxation law. Since graduating with a LLB and a LLM in 1971 & 1973 respectively from the then University of Singapore, has been:

- (a) a State Counsel & Public Prosecutor for the Singapore Inland Revenue Department;
- (b) a practising lawyer in Singapore mainly in tax and commercial law;
- (c) Regional Tax Manager (based in Singapore) for Schlumberger Ltd. for their operations in the Asia Pacific Region;
- (d) since settling in Perth in 1982:
 - (i) a solicitor mainly in commercial law and a fair amount of tax law;
 - (ii) an in-house lawyer for Bank of Western Australia Ltd (BankWest) for almost 12 years;

(iii) since August 2001, a tutor at the University of Western Australia in Commercial (including Contract Law) Law, Corporations Law and Finance Law;
(iv) in May this year, enrolled as a student for the Doctor of Juridical Sciences (SJD) course at the University of Western Australia.

Bosire Nyamori, has joined Massey University, New Zealand as a tax lecturer.

4 Vacancies

Research Professorship in Taxation

The University of New South Wales is creating up to five fully funded "cross-faculty" Professorships, made possible by a \$4 million donation to the University. The objective is to develop new areas of research excellence and attract dynamic new research talent to UNSW.

One of the key areas that has been identified for a Professorship relates to taxation - more particularly "Integrity and Equity in the Tax and Welfare Systems". The Australian Taxation Studies Program (Atax), in conjunction with the School of Law, the Social Policy Research Centre and the Centre for Applied Economic Research is commencing a national and international search for an outstanding researcher with expertise in this area. The person appointed will be based at Atax in the Faculty of Law but will, we hope, be able to work in a truly collaborative fashion and transcend the traditional boundaries between disciplines.

The position is initially for five years (commencing in 2005), with the possibility of extension for a further five years based on performance review, the availability of funds and strategic priorities. An attractive salary package is available and Sydney is a wonderful place to live.

Further information on the Professorships is available at: <http://www.hr.unsw.edu.au/nsg.htm>, and you can find out more about Atax at www.atax.unsw.edu.au. Alternatively, feel free to contact Associate Professor Chris Evans (tel: + (02) 9385 9346 or email: cc.evans@unsw.edu.au) if you would like any more information about the position.

Professor of Business Law Professor of Taxation

Monash University, Melbourne, Australia

Monash University is seeking two outstanding scholars to provide leadership in the Department of Business Law and Taxation, Faculty of Business and Economics. One appointment will be as a Professor of Business Law, the other as a Professor of Taxation.

Both are new positions, reflecting strong growth in the Department of Business Law and Taxation's activities across all Monash campuses. With other departmental staff, the appointees will share responsibility for the development and maintenance of high research performance, the continued development of masters and PhD programs and the mentoring of staff of the department. The Professor of Business Law will be expected to have a particular involvement with the Master of Business Law and/or Master of Taxation programs, the Professor of Taxation with the Master of Taxation.

The appointees will have: demonstrated academic excellence in business law or taxation, as applicable, evidenced by outstanding achievement of international standard in research and teaching; a strong record of generating research income; the willingness and capacity to pursue both traditional and more innovative sources of research funding; successful research leadership, including mentoring of staff and students; and highly developed interpersonal skills.

Professorial salary: \$A106,327 per annum. Superannuation, relocation travel and removal allowances are available. Competitive packages, including base salary and superannuation, will be negotiable for outstanding appointees.

Selection documentation may be accessed electronically on the world wide web:
<http://adm.monash.edu/sss/employment/senior/>

Confidential inquiries may be made to Professor Paul von Nessen, Head, Department of Business Law and Taxation, telephone +61 3 9903 2695, facsimile +61 3 9903 2486, email paul.vonnessen@buseco.monash.edu.au

Further information and particulars of the application procedure may be obtained from Mr John Noonan, Manager (Senior Appointments), Monash University, Victoria 3800, Australia, telephone +61 3 9905 5904, facsimile +61 3 9905 6857, email john.noonan@adm.monash.edu.au

Applications should reach Mr Peter Marshall, Divisional Director, Student and Staff Services, Monash University, Victoria 3800, Australia, no later than Friday, 27 August 2004.

The university reserves the right to appoint by invitation.

Monash respects the privacy of your personal information.
For more details visit www.privacy.monash.edu.au

An Equal Opportunity Employer EOWA Employer of Choice for Women

University of New England

Director, Australian Centre for Agriculture and Law (Re-advertised)

Applications are invited for the position of Director, Australian Centre for Agriculture and Law. The Centre, established in June 2003, is uniquely positioned in Australia, globally, and within the University - as a joint venture of the Faculty of Economics, Business and Law, the Faculty of The Sciences and the School of Law. It is located on the campus of the University of New England at Armidale

Under the visionary leadership of the Director, the AgLaw Centre is to bring together skills in legal research with skills in the other disciplines to achieve a range of cross-disciplinary outputs that will contribute to the University, and to the progress of Australia's agricultural industries and businesses in the context of the challenging domestic economy and global marketplaces.

AgLaw Centre initiatives will include original and issue-driven research, targeted coursework (undergraduate, higher degree and seminars) plus industry interactions through research, teaching and consulting.

Based on a marketplace scoping and a strategy / business plan developed late in 2002, the Centre's priority in 2003 was to establish the new Bachelor of Agriculture / Bachelor of Laws (BAgr/LLB), which became available in 2004, and to develop a series of papers examining key agri-law issues from a 'for Agriculture' perspective - initially at four interfaces of agricultural business, science and law:-

- Agriculture and biotechnology
- Farming and environmental rules
- Rural industry regulation
- Agricultural supply chains

This is a continuing position and carries the title of Professor. To discuss the position please contact Professor Roley Piggott, Dean, Faculty of Economics, Business and Law, University of New England, Ph: 02 6773 2990, Email: rpiggott@pobox.une.edu.au

An application package, including position description and selection criteria, may be obtained from Mary McClenaghan, telephone (02) 6773 3612, email mmcclena@pobox.une.edu.au

Salary: \$106,117 per annum (Level E)
The University offers generous superannuation and has attractive salary packaging options

Closing date: 6 August 2004

Position no: 204/

Please send your application by email to mmcclena@pobox.une.edu.au or by post (unbound) to Mary McClenaghan, Office of the Secretariat, University of New England, Armidale, NSW, 2351. Applicants must address the selection criteria and include three relevant referees. Applications should arrive no later than 5.00pm on the closing date. The University reserves the right to invite expressions of interest from appropriate persons or not to make an appointment.

Equity principles underpin all UNE policies and procedures.

<http://www.une.edu.au>

5 Publication of Proceedings ATTA 2003 and ATTA 2004

Thank you for the patience of all authors contributing to the ATTA 2003 Book, The Tax and Accounting Interface. We have one more refereed paper to finalise and then hopefully will be able to proceed with publication soon. I am currently negotiating with Thomson Publishing to obtain an ongoing publishing sponsorship of the ATTA annual proceedings - if this is successful we will have a much easier task of producing a refereed book annually derived from our ATTA Annual Conferences. If the negotiations don't succeed then we will be endeavouring to cost effectively publish through Wollongong University Press for the 2003 conference. I believe that Paul Kenny at Flinders will do the same through his inhouse publisher if the Thomson pathway does not eventuate. Keeping positive!

Natalie Stoianoff

6 New Tax Institute of Australia NSW State Director

I am just emailing you briefly to introduce myself as the new NSW State Director. I have joined the Taxation Institute this week (on Tuesday 13th July) and I am looking forward to meeting you and working with you.

Katrina Stuve - Senior Professional Development Co-ordinator, Daniela Rozenberg - Professional Development Co-ordinator and I will be in touch intermittently throughout the year and welcome any input from you in relation to any issue you would like to discuss.

We will be in contact shortly to arrange visits to your Semester 2 tax students to further promote our Student Membership, if you have any specific requirements or would like to advise us of preferred dates for the visits, please let us know and we will do our best to accommodate.

As well as promotional visits I would like to also advise that we would be happy to arrange 'guest lecturers' should you wish to incorporate this into your course, either for an entire lecture or just half an hour (or whatever suits). We have contacts in most tax technical areas, and I would be more than happy to approach

a tax professional on your behalf to address your students.

We would like to take this opportunity to remind you about discounts available to members of the Australasian Tax Teachers Association, including 50% discount on MemberPlus Subscriptions and 50% discount on 'Tax Specialist' Journal. These offers represent fantastic value and are well worth considering. Another thing to remember is that we are happy to assist you with having a paper published in Australian Tax Forum, which is our refereed journal.

I look forward to meeting you all. In the meantime, should you wish to discuss any of the above (or any other matter) please do not hesitate to contact me on 02 8223 0041.

Kind regards

Claire Larroumet

NSW State Director

Taxation Institute of Australia www.taxinstitute.com.au

T: 02 8223 0041 F: 02 8223 0077 clairelarroumet@taxinstitute.com.au

7 Research Grants

The Academy of Social Sciences in Australia supports an exchange program with the People's Republic of China in cooperation with the [Chinese Academy of Social Sciences](http://www.cass.cn) (CASS) in Beijing. Research scholars in the social sciences, who are Australian citizens, are eligible to apply to participate in this program. The applicant should be a junior faculty member (including those who had recently completed their doctorate). The aims of the program include collaboration between Australian and Chinese scholars, the opportunity for access to research and research materials not easily accessible outside the countries concerned, and the development of networks of scholars with related interests both within the between the two countries.

The Academy facilitates visits by scholars to specific research institutes and/or conferences in the China, preferably for a period of two weeks. The sending country pays international excursion fares to the capital city of the host country, and the host provides transport and accommodation. Applicants need to propose a program for the approval of the host Academy. A reciprocal agreement covers the cost of visits by Chinese scholars to Australia. The Academies welcome suggestions for such visits.

Closing date: 30 July 2004

<http://www.assa.edu.au/international/china.htm>

CPA Australia has released 2 new grants of up to \$10,000 for research on PUBLIC SECTOR or the NON-PROFIT SECTOR. more details below

Applications close Tuesday 31 August 2004.

http://www.cpaaustralia.com.au/01_information_centre/04_ps_account/1_4_0_0_pubsec_index.asp

Examples of suitable research topics in the **public sector** include:

- sustainability issues relevant to the public sector
- performance and management reporting
- roles and qualifications of chief finance officers
- asset management – in particular, depreciation of infrastructure assets
- moving from accrual compliance to best practice accrual management
- public private partnerships
- best practice governance including (internal audit and audit committees)
- risk management
- balance sheet management – moving from theory to practice
- best practice governance
- other general financial management issues relevant to the public sector

Examples of suitable research topics for **not-for-profits** include:

- **compliance with regulation especially around (but not limited to) financial reporting**
- audit obligations associated with not-for-profits
- leading practice governance
- other general financial management issues relevant to the not-for-profit sector

Canada-Asia-Pacific Award in Canadian Studies (CAPA)

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.

The Canada-Asia-Pacific Award will consist of a grant ranging from CAD \$5,000 to \$10,000,

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.

FACULTY RESEARCH PROGRAM (FRP)

Deadline: 31 JULY

For individual academics in universities and research institutes to undertake short-term research about Canada or aspects of Canada's bilateral relations with Australia and New Zealand, including interdisciplinary and comparative studies. The maximum value of this award is C\$5,400. It assists with international airfares, domestic travel and living expenses, for a maximum of four weeks.

8 Tax, Accounting, Economics and Law Related Meetings

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 Session 2 2004 are: Tax Policy, Taxation of Trusts, Principles of Australian International Taxation, Taxation of Innovative Financial Products, Principles of GST Law, Taxation of Employee Remuneration. Classes are held evenings 6-8pm, AGSM, 10'Connell Street, Sydney or by Intensive 5 day short course at the Atax Coogee campus. For more information and an application form, visit [Atax Continuing Education classes in taxation](http://www.atax.unsw.edu.au/study/ce2004.htm) are suitable for those wishing to update their skills without assessment tasks or exams. Continuing Education classes on offer in the Sydney CBD or at Coogee in Session 2 2004 are:

Evening classes (6-8pm, AGSM, 10'Connell Street, Sydney)

Taxation of Employee Remuneration (Monday evenings)

Principles of GST Law (Tuesday evenings)

Taxation of Trusts (Wednesday evenings)

Principles of Australian International Taxation (Thursday evenings)

Intensive classes (Atax Coogee campus)

Taxation of Innovative Financial Products (16,17,20,21,22 September)

Tax Policy (8,9,11,12,13 October)

For more information and an application form, visit <http://www.atax.unsw.edu.au/study/ce2004.htm> or phone Atax on 02 9385 9333.

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.

4th State Taxes Conference, Sheraton Hotel, Perth, 29-30 July 2004 The registration brochure and full technical program will be available in May 2004. For further enquiries, contact Sarah Hadfield by telephone on (02) 8223 0031, or by email by clicking <mailto:sarahhadfield@taxinstitute.com.au>

2004 National Tax Intensive Retreat, Sheraton Noosa Resort, Queensland 26-28 August 2004. The topic of the Retreat will be Liberating Wealth. As always, the Retreat features expert and experienced presenters for the plenary sessions and for the workshops where delegates will have full opportunity to participate. Please find attached a link to the advanced copy of this years brochure. <http://www.taxinstitute.com.au/CDA/Stories/Individual/1.1030.42913.00.html> For further enquiries, contact Sarah Hadfield by telephone on (02) 8223 0031, or by email by clicking <mailto:sarahhadfield@taxinstitute.com.au>

Taxation Law units of study available on a single unit "attendance only" basis through the **Faculty of Law, University of Sydney** for 2004. I would like to advise you concerning a number of Taxation Law units of study available in Semester 2, 2004. Units available are:

Evening presentations (13 weeks)

Comparative Income Tax (Monday nights commencing 26 July)

Stamp Duties (Tuesday nights commencing 27 July)

Taxation of Superannuation (Tuesday nights commencing 27 July)

Corporate Taxation (Wednesday nights commencing 28 July)

Taxation of Business & Investment Income (Thursday nights commencing 29 July)

Intensive mode

The Impact of Tax on Business Structures and Operations (July 14-16 & 19, 20)

Tax and Economic Development (July 28-30 & Aug 2-3)

US International Taxation (August 9-13 & 16-18)

Advanced Goods & Services Tax (Sept 3,4 & 10,11)

Taxation of Partnerships and Trusts (Sept 15-17 & 20,21)

Comparative Value Added Tax (Oct 6-8, 11-12)

Tax Treaties (Oct 20-22 & 25, 26)

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

In addition special brochures have also been prepared in relation to:

"Advanced Goods & Services Tax" - please

download: <http://www.law.usyd.edu.au/cle/2004/special/AdvancedGoodsServicesTax.pdf>

and "Comparative Value Added Tax", please download:

<http://www.law.usyd.edu.au/cle/2004/special/ComparativeValueAddedTax.pdf>

If you have any queries concerning these courses or are unable to download the brochure, please contact Ms Val Carey, Continuing Legal Education, Faculty of Law (Telephone No. 9351 0238, email; valc@law.usyd.edu.au)

Choosing and Implementing Tax Effective Structures & Strategies for Small Business, Crowne Plaza Darling Harbour Sydney, 22 & 23 July, 2004. Phone: 1800 772 772 • Fax: 02 9422 2338
Email: registration@lexisnexis.com.au Registration brochure
http://www.lexisnexis.com.au/aus/conferences/conferences04/smallBus/brochure_download.asp

Tax reform in transition economies: sharing the experience – An academic symposium,
18 August 2005

This symposium brings together leading experts from Australia and overseas to discuss current tax issues facing Russia, China, Vietnam, Afghanistan, East Timor and East European countries. The symposium will be of great interest and benefit to academics, policy makers, administrators and business people who seek to enhance or update their knowledge of recent tax developments in transition economies. Speakers include: Ass Prof Stephen Fortescue (UNSW), Prof Peter van der Hoek (Eramus University, The Netherlands), Ass Prof Melanie Beresford (Macquarie), Ass Prof Hans Hendrichske (UNSW), Nolan Sharkey (UNSW), Prof Rick Krever (Deakin) with a panel discussion chaired by Ass Prof Binh Tran Nam (UNSW).

Date: Wednesday 18 August 2004

Time: 9-5pm

Venue: Atax Cliffbrook Campus, 45 Beach St, Coogee

Cost: \$75.00 (includes papers and lunch)

Registration: www.atax.unsw.edu.au/pe/upcoming.htm

ANZELA – 13TH Annual conference Innovation & internationalization: pushing the boundaries of education law, 22-24 September 2004, Wellington, New Zealand
For further details http://www.clecentre.com.au/new_page_1.htm

New Researchers, new research – a conference for early career researchers in law

Thursday, 30 September concluding Friday, 1 October 2004. There will be an optional Winery Tour on Saturday, 2 October. Venue: University of Adelaide Conference Focus: In keeping with its theme the conference will have a dual focus featuring:

* Sessions conducted by leading legal researchers from around Australia focussing on developing research skills and obtaining research grants

* An opportunity for early career researchers to present their research in a supportive environment enabling them to receive feedback and establish contacts with others in their field

Call for Papers: This is a unique opportunity to focus on the development of your research profile and present your research to others. If interested, please submit an abstract to the Conference Organising Committee (lawnrnr@adelaide.edu.au) by 15 June 2004.

For details please visit the conference website at: <http://www.law.adelaide.edu.au/research/conference.html> and send your expression of interest to participate in the conference to lawnrnr@adelaide.edu.au by 1 May.

Constitutional Law Teachers Workshop, the Faculty of Law, UTS, Sydney, 26 November 2004, organised by The Centre for Comparative Constitutional Studies, Faculty of Law, University of Melbourne. The Workshop will take place immediately before the Australian Association of Constitutional Law's Annual Conference which is scheduled to take place in Sydney on the evening of Friday 26 November and on Saturday 27 November.

The aim of the Workshop is to share experiences and information within the community of Australasian constitutional law teachers. The format will be informal and flexible. Each session will contain a number of short introductory presentations leaving maximum time for discussion by all participants.

The Workshop will cover a range of themes and issues that arise in teaching constitutional law subjects in Australasian law schools. These may include:

- Teaching generic legal skills through constitutional law – is there a distinctive constitutional law contribution to skills education?
- Teaching substantive constitutional law topics – case studies in what works and what doesn't
- The boundaries of the subject – what topics belong in constitutional law?
- Teaching and assessment models
- Motivating students to study constitutional law

We are looking for people who would like to give introductory presentations on any of these themes, for people who are interested in reporting on innovations (or ongoing challenges) and for suggestions about any other themes relating to constitutional law teaching and assessment.

Please contact Simon Evans (details below) if you are interested in being involved and to

make sure you receive the final details and registration form.

Dr Simon Evans
Deputy Director, CCCS and Director of Teaching
Faculty of Law
University of Melbourne
Direct line: (03) 8344 4751
e-mail: s.evans@unimelb.edu.au

Seventeenth Annual Australasian Tax Teachers Association Conference 2005, January 2005, Victoria University of Wellington, Wellington, New Zealand. See the Advance Call for Papers, in item 2 of this News. Contact David White, David.White@vuw.ac.nz

29th Lawasia Biennial Conference, Lawasia Down Under, 21-24 March 2005, Gold Coast, Queensland hosted by the Queensland Law Society <http://www.lawasiadownunder.com/Announcement/index.htm>

Eighteenth Annual Australasian Tax Teachers Association Conference 2006, January 2006, University of Melbourne Law School. Contact Miranda Stewart, m.stewart@unimelb.edu.au A location map of the Law School is available: <http://www.law.unimelb.edu.au/LawSchoolStreetPlan.jpg>

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 2004 events schedule

The Fifth Annual Global Conference on Environmental Taxation Issues, Experience and Potential Pavia - Thursday 9 September - Saturday 11 September, 2004, hosted by The European School of Advanced Studies in Integrated Environmental Management of University of Pavia, ITALY.

The Pavia 2004 conference is the fifth in a series of international meetings. Our aim is to collect a **wide variety of experiences** from different States of the use of environmental taxes and charges and a scientific assessment of the environmental, economic and social impact of their introduction can be an important tool to face those barriers, which can be to an extent problems of fear of the unknown.

Waiting for your participation, we send you our best regards
The Scientific Committee

For further information about the Conference visit web site <http://www.unipv.it/websgia/> where you can find the link to the The Fifth Annual Global Conference on Environmental Taxation Issues, Experience and Potential or contact us directly at this mail address: mde@mdecongressi.it

5 Th Conference Secretariat
IUSS
Via Luino - 27100 Pavia
Tel 338 8713695
info5th@unipv.it
<http://www.unipv.it/websgia/index.htm>

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

International Bureau of Fiscal Documentation Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy runs an extensive international course program. Generally all courses are held in Amsterdam. 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

Summer Course: Principles of international and comparative taxation Amsterdam, 16-27 August 2004
This intensive 10-day course deals with the basic concepts and principles of international tax law from a truly international perspective. It examines the sources that go to make up international tax law, how those sources of law fit together, and the main current issues of international tax law. The course will be useful for anyone working in tax practice or as a tax counsel in industry or government and wishing to ensure that they have a complete picture of the issues arising from cross-border transactions.

The ITA also offers tailor-made in-house courses on a worldwide basis for corporate clients, tax administrations and other organizations. Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by a.hatsidimitris@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 Chicago, Illinois 7-10 October 2004

20th Annual High Tech Tax Institute, 8-9 November 2004, San Jose State University Department of Accounting and Finance/Tax Executives Institute provides continuing education and scholarships for students and professionals on relevant tax issues for computer companies, as well as pharmaceutical, biotech, communications, and aerospace industries. Contact Prof Stewart Karlinsky karlin_s@cob.sjsu.edu

European Association of Tax Law Professors Meetings and conferences <http://www.eatlp.org> 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*. For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind>

9 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

Local

Apps, Patricia "Election 2004: Taxing times for working families" *The Drawing Board – An Australian Review of Public Affairs*, 5 July 2004 <http://www.econ.usyd.edu.au/drawingboard/digest/0407/apps.html>

Australia Parliament Senate Economics References Committee *The structure and distributive effects of the Australian taxation system*, June 2004, 114 pp. Chapter 1 The inquiry, Chapter 2 The taxation of families, Chapter 3 The tax system and low income earners, Chapter 4 Compliance and the cash economy, Chapter 5 Other issues, Chapter 6 Issues for future inquiries

http://www.aph.gov.au/Senate/committee/economics_ctte/tax_effects/report/report.pdf

Australian Council of Social Service/Raper, Michael *New tax statistics show capital gains tax cuts unfair*, 17 July 2004

http://coss.net.au/news/acoss/1090046545_12923_acoss.jsp?subsite=acoss

(2004) 19 (2) *Australian Tax Forum*

- **Coleman, Cynthia** "Vale Cedric Sandford"
- **Evans, Chris** "Cedric Sandford (1924-2004) – gentleman and scholar"
- **Dirkis, Michael & Bondfield, Brett** "The RBT ANTS bit: Small business the first casualty"
- Zimmerman, Brett "Capital gains tax: taxing the 'right to seek compensation'"
- Jow, Lee Ying "Do the CFC regimes of the US and Japan nullify Singapore's tax incentives of headquarters activities?"

Bersten, Michael & Plummer, Wayne "The ATO's win in *Hart's* case – how safe do you feel now? (2004) No 30 *Weekly Tax Bulletin* 1135-37

Burton, Mark & **Dabner, Justin** "Hart – the death of tax planning?" (2004) Issue 24 *CCH Tax Week* 373-77

Donovan, Peter "The uncertainties of Part IVA - an analysis of the Sleight and Hart decision" (2004) Issue 22 *CCH Tax Week* 345-349

Guild, Rhys & Yeo, Rebecca "Puzzled about PAYG?" (2004) 42 (5) *Law Society Journal* 42-43

Harley, Geoff "Tax avoidance: Lord Millett v Lord Hoffmann" [2004] *New Zealand Law Journal* 189-92

Hayes, Terry "Hart Case a Pyrrhic Victory for the ATO, says Deloitte" (2004) Issue 22 *Weekly Tax Bulletin* 786-787

(2004) 10 (2) *New Zealand Journal of Taxation Law & Policy*

- **Sawyer, Adrian** & Edward, Charmaine "Editorial"
- **Dunbar, David** "The CFC & FIF Regimes: An historical examination of the conflict between taxpayers & the IRD – Are the McLeod Committee recommendations an acceptable solution?: Part Two"
- **Richardson, Grant** "An exploratory study of taxpayers' perceptions of fairness of the Hong Kong tax system"
- Spencer, David E "OECD Proposals on harmful tax practices: a further update"

Quiazon, Joseph "Customer due diligence coming to a practice near you" (2004) 42 (4) *Law Society Journal* 58-61

Reilly, Jerry "Hart: High Court united against split loans" (2004) Issue 22 *Weekly Tax Bulletin* 783-786

Richards, Robert "What Harts really means" (2004) 74 (6) *Australian CPA* 62; 64

Russell, David "Hart's case – what kind of hand has the High Court dealt? The Chancellor's foot and the Commissioner's nose," Taxation Institute of Australia Queensland Division, 29 June 2004

Smith, Karen "Split loan saga comes to end" (July 2004) *Charter* 62-63

Sridaran, Maheswaran "The High Court decision in *Hart*: an alternative view" (2004) Issue 26 *Weekly Tax Bulletin* 935-38

(2004) 39(1) *Taxation in Australia*

- Earle, Neil "Issues & Agendas"
- Rowland, Noel "CEOs message"

- Taxwrite services “Technical News”
- Taxwrite services “Tax tips: some current trust issues”
- Howell, Benita and Chappell, Alison “Family trusts – it’s time to get your affairs in Order!”
- De Wijn, John and Alpins, Fiona “Hart’s case – what kind of hand has the High Court dealt?”
- Hines, Michael “Drawing the veil over taxation advice given by accountants”
- Harwood Andrews Lawyers “A matter of trusts”
- Pening, Rhys “Tax case: *Fiduciary Ltd & Ors v Morningstar Research Pty Ltd & Ors* [2004] NSWSC 381 (11 May 2004)
- Yong, Maree “Tax case: *Sun Alliance Investments Pty Ltd (in Liq) v Commissioner of Taxation* [2004] FCAFC 11”
- Hughes, Lachlan & Magner, Gerard “Q&A”

Williams, John & McLaren, John *Law of investments*, Pyrmont, NSW, Lawbook Co, 2004. “ ... It also contains an analysis of the taxation environment and how the Australian taxation laws relate to investments, and to the participants in the investment industry”.

Wolfers, Lachlan R & Wilson, Kirk “How to mend a broken Hart - a CGT rainbow?” (2004) Issue 27 *Weekly Tax Bulletin* 986-87

Overseas

Antoine, Rose-Marie *Trusts & related tax issues in offshore financial law*, Oxford, Oxford University Press, 2004

Asia-Pacific Tax Bulletin No 7 (2004)

- Butler, Michael St JR “Australia Partnerships - Easier than You Think?”
- Nelson, Stephen “China Taxation of Software”
- Lauffs, Andreas & Lim, Eugene “Hong Kong Obtaining Preferential Access to the China Market via CEPA”
- Salido, Rowena R “Philippines The Court of Tax Appeals”

Bater, Paul; Hondius, Frits and Lieber, Penina Kessler (eds) *The tax treatment of NGO's: legal, fiscal, and ethical standards for promoting NGO's and their activities*, The Hague; New York, Kluwer Law International, c2004.

Blissenden, Michael “Australian self-assessment tax system review puts administrators under the microscope” (2004) 33 *Tax Notes International* 173-174

Bulletin for International Fiscal Documentation No. 8/9 (2004)

- Libin, Jerome B “Welcome to IFA's 58th Annual Congress”
- Ruppe, Hans Georg and Rainer, Anton “Overview of Austria's Tax System”
- Lehner, Gerhard; Bruckner, Karl; Quantschnigg, Peter; Gierlinger, Bernadette M and Kofler, Herbert “Tax Reform Policy in Austria”
- Loukota, Helmut Seitz, Wolfgang and Toifl, Gerald “Austria's Tax Treaty Policy”
- Jirousek, Heinz; Schuch, Josef and Sutter, Franz Ph “Unilateral Relief From Double Taxation in Austria”
- Nolz, Wolfgang; Kuttin, Michael and Tumpel, Michael “The Influence of EU Tax Law on Austria”
- Heinrich, Johannes; Herzog, Oliver; Konezny, Gerald and Urtz, Christoph “Income Taxation of Individuals in Austria”
- Hans Zöchling, Hans; Hasenauer, Clemens; Wiesner, Werner and Unger, Christine “Taxation of Companies in Austria”
- Eva Eberhartinger, Eva; Quantschnigg, Peter and Rief, Roland “Determination of Company Profits in Austria”
- Bergmann, Horst; Hirschler, Klaus; Rödler, Friedrich and Kornberger, Matthias “Tax Treatment of Holding Companies in Austria”
- Adametz, Johann; Kirchmayr, Sabine; Werndl, Josef and Lüftenegger, Brigitte “Taxation of Investment Income in Austria”

- Feyl, Peter; Helbich, Franz; Leitner, Reinhard and Tanzer, Michael ““Privatstiftungen” -- The Austrian Version of Trust”
 - Arnold, Wolf-Dieter; Fellner, Karl Werner and Friedrich Fraberger, Friedrich “Transfer Taxes and Stamp Duties in Austria”
- Prof. Dr Wolf-Dieter Arnold, Dr Karl Werner Fellner, Fraberger, Friedrich
- Leitner, Roman; Markel, Ernst and Plückhahn, Otto “Penalty and Criminal Tax Law in Austria”
 - Jabloner, Clemens; Korinek, Karl; Moser, Daniela and Rzeszut, Johann “Protection of Taxpayers' Rights in the Courts of Austria”

Canadian Tax Journal <http://www.ctf.ca/ctjindex/issues.asp> contents of the Journal is made available online about 2 or 3 weeks before the issue is sent to subscribers.

European Taxation No. 7 (2004)

- Klubnichkin, Mikhail and Sivolobchik, Olga “Russia Tax Regime in the Upstream Oil and Gas Industry”
- Juárez, Angel J “Spain Special Tax Regime Applicable to the Participants in the XXXII America's Cup 2007: An Overview”
- Englisch Joachim “European Union Fiscal Cohesion in the Taxation of Cross-Border Dividends (Part I)”
- Degesys, Robertas “Taxation of Individuals”
- Schaffner, Jean “Luxembourg New Securitization Vehicles”

Hattingh, Johann "Article 1 of the OECD Model Tax Convention on Income and Capital in historical and functional perspective' (2004) 121 *South African Law Journal* 64-92

International Transfer Pricing Journal No. 4 (2004)

- Allen, Steven N, Dasgupta, Joy; Rosenbloom, Jessica H; Thibeault, Crystal; Tomar, Rahul; Woodrow, Alden J and Wright, Deloris R “United States Location Savings - A US Perspective”
- Rutges, Dave; Sporken, Eduard and Dijkman, Jeroen “Netherlands The Transfer of Production, Research, Development and Service Activities out of the Netherlands”
- Turner, Robert “Canada The Ford Motor Company of Canada Case: An Analysis”
- Serrano, Marcela “Ecuador Transfer Pricing Rules Proposed”
- Wallart, Marco and Monique van Herksen, Monique “Netherlands Documenting and Defending Transfer Pricing Policies: The Often Underestimated Role of Contracts”

International VAT Monitor No. 4 (2004)

- EDITORIAL “Where on earth do I supply my services?”
- Kogels, Han A “VAT Aspects of the Trade in CO2 Emission Allowances”
- Russo, Raffaele & Zanotti, Emiliano “VAT Personality of Italian Fixed Establishments”
- Gjerns-Onstad, Ole “Refund of Input VAT to Norwegian NPOs”
- Ledesma, Alvaro de Juan “The Butterfly Effect of the Spanish Option for Taxation”
- Wolf, RA “EDM: New guidance from Luxembourg”
- van der Corput, Walter “Member States' Liability for Supreme Courts' Decisions”
- Tzenova, Lubka “Focus on Bulgaria”

Tiley, John (ed) *Studies in the history of tax law*, Oxford, Hart Publishing, 2004

Contents

PART 1 VICTORIAN AND MODERN

1. What is Income? Martin Daunton
2. Taxing Foreign Income from Pitt to the Tax Law Rewrite – The Decline of the Remittance Basis John Avery Jones, CBE
3. Income Tax Tribunals: Their Influence and Place in the Victorian Legal System Chantal Stebbings
4. Aspects of Schedule A John Tiley

PART 2 TWENTIETH CENTURY PROBLEMS

5. Excess Profits Duty Philip Ridd
6. Deliberations over Taxing Capital Gains – The Position up to 1955 David Stopforth
7. The Evolution of UK Tax Legislation for

Employee Share Ownership Plans Peter Casson

8. What's in a Name? JDB Oliver

PART 3 DEEP HISTORY

9. John Lackland: A Fiscal Re-evaluation Jane Frecknall Hughes and Lynne Oats

10. Estate Planning in Early-Modern England: 'Having' in the Statute of Wills 1540 Neil Jones

11. Stamp Duty, Propaganda and the French Revolutionary and Napoleonic Wars Lynne Oats and Pauline Sadler

12. Slave Taxes Kevin Outterson

PART 4 COMPARISONS

13. The Chicken or the Egg? A Historical Review of the Influence of Tax Administration on the Development of Income Tax Law in Australia **Cynthia Coleman** and **Margaret McKerchar**

14. The Long and Winding Road: A Century of Centralisation in Australian Tax **Rodney Fisher** and **Jacqueline McManus**

15. Formalism and Israeli Anti-Avoidance Doctrines in the 1950s and 1960s Assaf Likhovski

16. Tax Reform in Hong Kong in the 1970s: Sincere Failure or Successful Charade? **Michael Littlewood**

Sakurai, Yuka & Braithwaite, Valerie "Taxpayers' perceptions of practitioners: Finding one who is effective and does the right thing? (2003) 46 *Journal of Business Ethics* 375-87

Vann, Richard "Reflections on business profits and the arm's-length principle," in: BJ Arnold, J Sasseville and EM Zolt (eds), *The Taxation of business profits under tax treaties*, Toronto, Canadian Tax Foundation, 2003, pp 133-169

ATTA News August 2004

<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

Isn't it a wonderful world we live in when we compare our lot today with the economic and social conditions of generations past. One very positive aspect of the world today is the existence of significant sensitivity to equality of opportunity irrespective of gender and race. Needless to say we notice this in our student population with broad representations of guys and gals of all ethnic origins. This increased representation is also very evident in the composition of our academic colleagues.

I find that this focus on equality that we enjoy in Australia and New Zealand makes life easier because we are not concerned about excluding people based on a particular characteristic but including them to assist society to move to the next level. Teamwork can be much more effective if we allow all to contribute to the outcomes. Of course the impetus that education provides to the prospects of an individual can be immense. Education is empowering and with appropriate skills we can achieve our full potential. Education can no doubt bring about social change.

If we consider for one moment the impact on society in the past 30 years from the increasing number of women undertaking further studies. With the additional skills gained by women through education the balance in both the workplace and in the home has changed. The shattering of traditional roles enables people to feel less constrained in what they can achieve personally and professionally.

Other societies while always recognising the value of education may not have had the same free access as we have enjoyed but these societies, particularly Asian countries are gaining easier access to education delivered in many cases by Australian and New Zealand universities. As we have seen the changes brought about by education in our ANZAC societies we can look forward to more educated neighbours that can take their place in our modern society.

On things sportingI trust that you are not being distracted too much by late night viewing of the Olympic Games from Athens. Maybe just another reason why our students are snoring during our lectures perhaps!!! I see we have the last match in the Tri Nations series on this Saturday... a real nail biter now that the All Blacks got dusted down by the South African team last week-end. I trust that you will enjoy.

I still have not received many entries in the "Stone Prediction". You can send me your predicted decision at delany@usq.edu.au. How are your papers coming along for the 2005 Conference in Wellington? Make sure to send your abstract in timesee item 2 in this newsletter.

Congratulations to those members mentioned in item 3 of this newsletter: Dale's position with the TIA in WA, Gordon at Atax, Binh for his work in relation to Vietnam and Marg on her fellowship to the USA.

Until next time.....take care...

Tom Delany

2 ATTA Conference 2005

AUSTRALASIAN TAX TEACHERS' ASSOCIATION
17th Annual Conference
26-28 January 2005
Wellington, New Zealand
Hosted by:
School of Accounting & Commercial Law
Victoria University of Wellington

ADVANCE CALL FOR PAPERS

The Seventeenth Annual Conference of the Australasian Tax Teachers' Association will be held in Wellington, New Zealand on 26-28 January 2005.

The theme of the conference is "Trans-Tasman Tax Perspectives", however, all papers related to taxation will be considered for presentation at the conference. Papers presented will also be eligible for inclusion in a refereed monograph to be published after the conference.

A number of changes have been made to our usual conference programme. Two optional half-day workshops have been scheduled for Wednesday 26 January prior to the conference welcoming function on Wednesday evening. On Wednesday morning there will be a Doctoral Workshop for current and intending PhD students (plus supervisors, recent PhD graduates and anyone else interested) and on Wednesday afternoon a Tax Teaching Workshop will be held. Further details about these workshops will be provided in the next ATTA newsletter.

Researchers interested in presenting a paper at the conference should submit a brief abstract of their paper (preferably by email) to David Dunbar at david.dunbar@vuw.ac.nz by Monday, 8 November 2004. (Tel: +(64)(4) 463 7422; Fax: +(64)(4) 463 5076.) Acceptances of papers will be notified to authors by 15 November 2004 at the latest. The final date for submission of conference papers is Monday, 10 January 2005.

Any other inquiries concerning the academic programme should also be directed to David Dunbar (contacts details above). Inquiries concerning conference organisation and administration should be directed to barbara.cordes@vuw.ac.nz. (Tel: +(64)(4) 463 5078; Fax: +(64)(4) 463 5076.)

A conference brochure will be available at the following site from late-July:

www.sacl.vuw.ac.nz/vuw/content/display_content.cfm?id=1972

Key Dates:

8 November 04	Final date for submission of abstract of paper.
15 November 04	Final date authors will be notified of the acceptance of their papers.
13 December 04	Final Date for Conference Registration at "early-bird" rate.
10 January 05	Final date for submission of conference paper.
26 January 05	Optional Doctoral and Tax Teaching Workshops. Conference Opening & Welcome Function 7pm.

27 January 05

Conference begins.

Andrew Smith.

Associate Professor in Accountancy
Victoria University of Wellington

Please contact one of the following regarding the above:

Andrew Smith <

David Dunbar <David.Dunbar@vuw.ac.nz

"David White" <David.White@vuw.ac.nz

3 Appointments, departures and honours

A/Prof Dale Pinto has accepted invitations to serve on the Taxation Institute of Australia's (WA Division) Education and Technical Committees.

Gordon Cooper AM was appointed as Adjunct Professor, Atax, the tax school in the Faculty of Law at the University of New South Wales. Adjunct Professor Cooper has been associated with Atax for many years, most recently sitting on its advisory committee since 2002. Professor Cooper's appointment is effective 1 July and he will be involved in teaching Capital Gains Taxation, Taxation of Trusts and other areas related to his expertise.

Binh Tran Nam was recently awarded a certificate of commendation by the Vietnamese Minister of Foreign Affairs, for his practical and effective contributions in the research of economic development and international integration of Vietnam.

Congratulations to Marg McKerchar on being awarded one of the San Jose State University taxation fellowships. Marg will commence her fellowship in 2005. The other recipient was Amin Mawani of York University, Toronto, who is also one of the Atax Fellows for 2004.

4 Vacancies**Research Professorship in Taxation**

The University of New South Wales is creating up to five fully funded "cross-faculty" Professorships, made possible by a \$4 million donation to the University. The objective is to develop new areas of research excellence and attract dynamic new research talent to UNSW.

One of the key areas that has been identified for a Professorship relates to taxation - more particularly "Integrity and Equity in the Tax and Welfare Systems". The Australian Taxation Studies Program (Atax), in conjunction with the School of Law, the Social Policy Research Centre and the Centre for Applied Economic Research is commencing a national and international search for an outstanding researcher with expertise in this area. The person appointed will be based at Atax in the Faculty of Law but will, we hope, be able to work in a truly collaborative fashion and transcend the traditional boundaries between disciplines.

The position is initially for five years (commencing in 2005), with the possibility of extension for a further five years based on performance review, the availability of funds and strategic priorities. An attractive salary package is available and Sydney is a wonderful place to live.

Further information on the Professorships is available at: <http://www.hr.unsw.edu.au/nsg.htm>, and you can find out more about Atax at www.atax.unsw.edu.au. Alternatively, feel free to contact Associate Professor Chris Evans (tel: + (02) 9385 9346 or email: cc.evans@unsw.edu.au) if you would like any more information about the position.

**Professor of Business Law
Professor of Taxation**

Monash University, Melbourne, Australia

Monash University is seeking two outstanding scholars to provide leadership in the Department of Business Law and Taxation, Faculty of Business and Economics. One appointment will be as a Professor of Business Law, the other as a Professor of Taxation.

Both are new positions, reflecting strong growth in the Department of Business Law and Taxation's activities across all Monash campuses. With other departmental staff, the appointees will share responsibility for the development and maintenance of high research performance, the continued development of masters and PhD programs and the mentoring of staff of the department. The Professor of Business Law will be expected to have a particular involvement with the Master of Business Law and/or Master of Taxation programs, the Professor of Taxation with the Master of Taxation.

The appointees will have: demonstrated academic excellence in business law or taxation, as applicable, evidenced by outstanding achievement of international standard in research and teaching; a strong record of generating research income; the willingness and capacity to pursue both traditional and more innovative sources of research funding; successful research leadership, including mentoring of staff and students; and highly developed interpersonal skills.

Professorial salary: \$A106,327 per annum. Superannuation, relocation travel and removal allowances are available. Competitive packages, including base salary and superannuation, will be negotiable for outstanding appointees.

Selection documentation may be accessed electronically on the world wide web:
<http://adm.monash.edu/sss/employment/senior/>

Confidential inquiries may be made to Professor Paul von Nessen, Head, Department of Business Law and Taxation, telephone +61 3 9903 2695, facsimile +61 3 9903 2486, email paul.vonnessen@buseco.monash.edu.au

Further information and particulars of the application procedure may be obtained from Mr John Noonan, Manager (Senior Appointments), Monash University, Victoria 3800, Australia, telephone +61 3 9905 5904, facsimile +61 3 9905 6857, email john.noonan@adm.monash.edu.au

Applications should reach Mr Peter Marshall, Divisional Director, Student and Staff Services, Monash University, Victoria 3800, Australia, no later than Friday, 27 August 2004.

The university reserves the right to appoint by invitation.

Monash respects the privacy of your personal information.
For more details visit www.privacy.monash.edu.au

An Equal Opportunity Employer EOWA Employer of Choice for Women

**Macquarie University Division of Law
30th Anniversary Appointments**

Renowned for its emphasis on interdisciplinary programs and the contextual study of law, the Division of Law seeks to continue the dynamic growth of the last five years with these new appointments in the Department of Law to mark the 30th anniversary of the first enrolment of LLB students at Macquarie University.

Department of Law

Professor in Law

(Full-time (continuing))

Ref. 19900

The Department of Law is seeking to appoint an outstanding academic leader of international reputation to a Chair in Law. The Department is committed to a critical understanding of law and a rigorous approach to legal education. Its goal in teaching is to produce skilled and reflective graduates through an emphasis on interdisciplinarity and the teaching of law in its theoretical, historical and political contexts; and in research to produce scholarship of international significance with a particular emphasis on interdisciplinary work. Applications from outstanding legal scholars in any field of law or legal theory are welcome, although the successful candidate will be expected, amongst other things, to provide leadership in teaching in a core area of the LLB curriculum and to complement the current strengths of the Division.

Essential Selection Criteria: A higher degree in law or a related discipline; demonstrated capacity to make a distinguished contribution to teaching and curriculum development and innovative delivery of programmes at all levels; exceptional distinction and pre-eminence in research with a sustained high level of scholarly activity and research productivity; demonstrated ability to provide research leadership and foster excellence in research (eg through a strong track record of successful research student supervision); a demonstrated ability to make a substantial contribution to University, Division and Department activities in administration and staff development (eg as Head of Dept) and to play a leading role in professional and/or community outreach activities.

Desirable Selection Criteria: Strong track record in obtaining external competitive grants and in leading research teams as principal investigator.

Selection criteria must be addressed in the application.

Associate Lecturer/Lecturer/Senior Lecturer/Associate Professor in Law

(Full-time (continuing))

Ref. 19901+

The Department of Law is seeking applications from outstanding legal scholars in any area of law, but the areas of particular interest in the 2004 round include: Torts, Contracts, Constitutional, Administrative, Regulation of Commerce and Commercial law. Preference may be given to applicants whose teaching and research strengths lie in these areas and reflect the interdisciplinary emphasis of the Division. Up to four appointments may be available. Applicants must indicate in their applications the level at which they are applying.

Applicants at all levels will be expected to be enthusiastic and committed teachers, active and productive researchers, and teach in a core area of the LLB curriculum.

Essential Selection Criteria for Associate Lecturer: Honours degree or equivalent in law or a related discipline; strong scholarly potential; good communication skills.

Desirable Selection Criteria for Associate Lecturer: Tertiary teaching experience; higher degree in law (or related discipline) or significant progress towards completion.

Additional Essential Selection Criteria for Lecturer: University teaching experience; appropriate legal publications; good communication skills; an active research plan and a strong record of scholarship.

Desirable Selection Criteria for Lecturer: Higher degree in law (or a related discipline) or near completion of one.

Additional Essential Selection Criteria for Senior Lecturer: Higher degree in law or a related discipline, an established research profile and a demonstrated capacity to make a significant impact in his or her field; evidence of an ability to contribute strongly to innovative teaching programs; and to undertake administrative responsibilities and professional outreach in the Division.

Additional Essential Selection Criteria for Associate Professor: Demonstrated teaching leadership at undergraduate and/or postgraduate level; a high standard of sustained activity in research, with a distinguished record of publication; demonstrated research leadership and an outstanding reputation in the applicant's field of research; a demonstrated ability to make a substantial contribution to University, Division and Department activities in administration and to play a leading role in professional and/or community outreach activities.

Selection criteria must be addressed in the application.

General Information for Division of Law positions

Enquiries: Professor Denise Meyerson, Head, Department of Law, (02) 9850 7079 or denise.meyerson@law.mq.edu.au

Applicants MUST obtain an information package, available from Mr Lindsay Bates on (02) 9850 7682 or lindsay.bates@mq.edu.au.

The positions are available on a full-time (continuing) basis and may be subject to probationary conditions.

Salary Range: Level E (Professor) - \$120,650 to \$129,553 pa, including base salary \$104,486 to \$109,474 pa, annual leave loading and 17% employer's superannuation. Level D (Associate Professor) - \$100,713 to \$110,892 pa, including base salary \$85,104 to \$93,705 pa, annual leave loading and 17% employer's superannuation. Level C (Senior Lecturer) - \$83,748 to \$96,473 pa, including base salary \$70,768 to \$81,521 pa, annual leave loading and 17% employer's superannuation. Level B (Lecturer) - \$68,480 to \$81,202 pa, including base salary \$57,866 to \$68,617 pa, annual leave loading and 17% employer's superannuation. Level A (Associate Lecturer) - up to \$65,084 pa, including base salary \$40,662 to \$54,997 pa, annual leave loading and up to 17% employer's superannuation; an appointee with a PhD will be appointed to a minimum of Point 6 on the salary scale, currently \$51,271 pa. Conditions include salary sacrificing opportunities and relocation assistance.

Applications, including full curriculum vitae, quoting the reference number, visa status, and the names and addresses (including postal and/or e-mail, telephone and fax numbers) of three referees should be forwarded to the Recruitment Manager, Human Resources, Macquarie University, NSW 2109 by **10 September 2004**. Applications will not be acknowledged unless specifically requested.

The selection criteria of the position must be addressed in your application.

These positions are available to Australian residents, those who hold valid working visas or permits, (Permanent Residency is required for Continuing positions) or overseas applicants for senior positions.

Equal Employment Opportunity and No Smoking in the Workplace are University policies.

For further information on any advertised position, refer to the contact person in the advertisement.

University of Sydney Faculty of Law

LECTURER/SENIOR LECTURER (UP TO 3 POSITIONS)

Reference No. B32/005153

Remuneration package: \$71,514 - \$84,892 p.a. (which includes a base salary Lecturer Level B \$60,431 - \$71,762 p.a., leave loading and up to 17% employer's contribution to superannuation)

Remuneration Package: \$87,544 - \$100,801 p.a. (which includes a base salary Senior Lecturer Level C \$74,028 - \$85,359 p.a., leave loading and up to 17% employer's contribution to superannuation)

Closing: 23 September 2004

University of Sydney, Faculty of Law

Applicants with a demonstrated capacity for research and scholarship and an enthusiasm for teaching are invited to apply for a number of academic positions within the Faculty of Law. Applicants should have the capacity to teach in one or more of the following areas: Administrative Law, Chinese Law (or the law of other countries in Asia), Criminal Law (with Criminology as desirable), International Law, Litigation, Real Property, Taxation or Torts. Applicants of exceptional merit who teach in other relevant fields also may be considered.

A postgraduate degree or equivalent, usually in law (or, in exceptional cases at Lecturer level near completion of a postgraduate degree), is essential. Applicants must have proven research ability and evidence of research potential and the capacity to contribute to the range of Faculty activities.

Enthusiasm for both teaching and research is essential, while teaching experience and development is essential at senior levels. Applicants with teaching experience should submit a teaching portfolio as part of their application. They must have expertise, or a demonstrated capacity and interest, in teaching in one of the fields specified above, or if they base their case on exceptional merit, they must have the capacity to teach in other key areas within the Faculty. The ability to supervise postgraduate research students is desirable at Lecturer level and essential at Senior Lecturer. The ability to work co-operatively with others is essential. The capacity to carry out administrative duties is desirable.

Applicants interested only in appointment to Senior Lecturer must indicate this in their applications.

Applications should contain a current curriculum vitae, a teaching portfolio (where appropriate) and details of three referees. Please note that, whilst every effort will be made to maintain confidentiality, the application process will involve extensive consultation with members of Faculty. Short-listed applicants may be invited to give a seminar on their work where practical.

The positions are full-time continuing, commencing on or after 1 February 2005, although an earlier commencement date is negotiable. The positions are subject to the completion of a satisfactory probation and/or confirmation period for new appointees. Membership of a University approved superannuation scheme is a condition of employment for new appointees. The Faculty is currently located in the Sydney CBD but will be moving to a new law building on the main campus at Camperdown in 2007.

For further information contact the Pro-Dean (Staff Development), Associate Professor Julie Stubbs on 9351 0251 or e-mail: julies@law.usyd.edu.au or the Pro-Dean (Teaching Programs), Professor Donald Rothwell on 9351 0308 or e-mail: donr@law.usyd.edu.au

5 Launch of the Ross Parsons Centre

Lecture by Professor Paul L Davies, LSE - "Disclosure, Audit and Executive Remuneration: A Eurocentric View" (2 September 2004)

Sydney Law School is pleased to announce the launch of the Ross Parsons Centre of Commercial, Corporate and Taxation Law.

The Centre has been founded to build upon Sydney Law School's excellence in commercial, corporate and taxation law, and is named in honour of Professor Ross Parsons (1921-1999), who was Australia's foremost scholar in these areas of law. The Centre's website can be found at

<http://www.law.usyd.edu.au/~parsons>

We would like to invite you to attend a Lecture and/or Dinner to celebrate the launch of the Ross Parsons Centre. The lecture will be delivered by Professor Paul L Davies, who is Cassel Professor of Commercial Law at the London School of Economics and Political Science (LSE), and current editor of the classic corporate law text, Gower's *Principles of Modern Company Law*.

Professor Davies' lecture will be on the topic "Disclosure, Audit and Executive Remuneration: A Eurocentric View". The lecture, which is free, will take place in the Banco Court of the Supreme Court of New South Wales at 5.30pm on Thursday, 2 September 2004. The lecture will be followed by a dinner at Exchange Square, 10 Bridge St, Sydney at 7pm (cost of dinner: \$140).

Full details of the Ross Parsons Lecture and Dinner 2004 are available at

<http://www.law.usyd.edu.au/~parsons/ParsonsLaunchPosterInvite.pdf>
<http://www.law.usyd.edu.au/~parsons/ParsonsLaunchPosterInvite.pdf>

Bookings are essential for the Lecture and/or Dinner. For further inquiries, please contact The Ross Parsons Centre: Ph: (02) 9351 0385 or (02) 9351 0282 Email: parsons@law.usyd.edu.au or parsons@law.usyd.edu.au

We hope that you will be able to join us on 2 September 2004 for this special event.

6 Tax reform in transition economies

Atax held a symposium entitled "Tax reform in transition economies" on Wednesday 18 August 2004. Authoritative papers on current tax issues facing eastern Europe, Russia, China, Vietnam and transition economies in general were made by speakers from a variety of backgrounds, including economists, lawyers, and social and political scientists. The speakers included Peter van der Hoek, the Abe Greenbaum Atax Fellow 2004, Rick Krever, Hans Hendrichske, Melanie Beresford, Nolan Sharkey and Stephen Fortescue. Participants were also diverse, including tax academics, tax administrators, tax practitioners and a sociologist. The symposium was a highly successful academic event and further highlighted the fact that tax academics can greatly benefit from an interdisciplinary approach. The full set of papers is available from Anna Bartholomaeus <anna.b@unsw.edu.au> for a small cost.

7 Research Grants

CPA Australia has released 2 new grants of up to \$10,000 for research on PUBLIC SECTOR or the NON-PROFIT SECTOR. more details below

Applications close Tuesday 31 August 2004.

http://www.cpaaustralia.com.au/01_information_centre/04_ps_account/1_4_0_0_pubsec_index.asp

Examples of suitable research topics in the **public sector** include:

- sustainability issues relevant to the public sector
- performance and management reporting
- roles and qualifications of chief finance officers
- asset management – in particular, depreciation of infrastructure assets
- moving from accrual compliance to best practice accrual management
- public private partnerships
- best practice governance including (internal audit and audit committees)
- risk management
- balance sheet management – moving from theory to practice
- best practice governance
- other general financial management issues relevant to the public sector

Examples of suitable research topics for **not-for-profits** include:

- **compliance with regulation especially around (but not limited to) financial reporting**
- audit obligations associated with not-for-profits
- leading practice governance
- other general financial management issues relevant to the not-for-profit sector

8 Tax, Accounting, Economics and Law Related Meetings

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 Session 2 2004 are: Tax Policy, Taxation of Trusts, Principles of Australian International Taxation, Taxation of Innovative Financial Products, Principles of GST Law, Taxation of Employee Remuneration. Classes are held evenings 6-8pm, AGSM, 10'Connell Street, Sydney or by Intensive 5 day short course at the Atax Coogee campus. For more information and an application form, visit **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 the Sydney CBD or at Coogee in Session 2 2004 are:

Evening classes (6-8pm, AGSM, 10'Connell Street, Sydney)

Taxation of Employee Remuneration (Monday evenings)

Principles of GST Law (Tuesday evenings)

Taxation of Trusts (Wednesday evenings)

Principles of Australian International Taxation (Thursday evenings)

Intensive classes (Atax Coogee campus)

Taxation of Innovative Financial Products (16,17,20,21,22 September) Speakers include: Maurice Cashmere (UNSW), DR Meiring de Villiers (UNSW), Gordon Mackenzie (UNSW), Chandu Bhindi (Head of Capital Management, Westpac Banking Corp.), Larry Magid (Senior Partner, Allens Arthur Robinson), DR Tony Rumble (CEO Savings Factory)

Tax Policy (8,9,11,12,13 October) Speakers include: Assoc. Professor Neil Warren (UNSW), Michael Dirkis (Taxation Institute of Australia), Peter Davidson (ACOSS), Assoc. Professor Binh Tran-Nam (UNSW), Peter Burn (AIG), Jacqui McManus (UNSW), Russell Agnew (NSW Treasury)

For more information and an application form, visit <http://www.atax.unsw.edu.au/study/ce2004.htm> or phone Atax on 02 9385 9333.

The Debt Equity Rule: Drawing the line in the sand – Atax Seminar
20 September 2004, Sydney NSW (venue to be confirmed)

The divide between equity and debt remains as blurred and mysterious as ever. This three hour evening seminar will try to unravel these mysteries. It will draw a more precise line in the sand focusing on the meaning of key issues (eg non-contingent obligation) and highlight problems with instruments currently being issued in the marketplace. International comparisons will also be made. Speakers include: Justice Graham Hill (Federal Court of Australia), Catherine Deane (Tax Partner, Deloitte Touche Tohmatsu), Dr Amin Mawani (Schulich School of Business, York University, Canada and Atax Research Fellow 2004) Professor Bob Deutsch (Atax UNSW)

For more information contact ataxevents@unsw.edu.au or phone Anna Bartholomaeus on 02 9385 9320.

Atax Seminar announcement:

Professor Peter van der Hoek (Erasmus University/Atax's Abe Greenbaum Fellow 2004) will present a seminar entitled "The European Union: Eastern enlargement and taxation) on Friday 27 August 2004. A/Professor Amin Mawani (York University/Atax Research Fellow 2004) will present a seminar on employee stock options on Friday 10 September 2004.

Both seminars will be held in the CATS Room, Atax , 45 Beach Street, Coogee, from 12:30 to 14:00 and a working lunch will be served at 12:30. Please confirm your attendance with Binh Tran-Nam <b.tran-nam@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.

2004 National Tax Intensive Retreat, Sheraton Noosa Resort, Queensland 26-28 August 2004.

The topic of the Retreat will be Liberating Wealth. As always, the Retreat features expert and experienced presenters for the plenary sessions and for the workshops where delegates will have full opportunity to participate. Please find attached a link to the advanced copy of this years brochure.

<http://www.taxinstitute.com.au/CDA/Stories/Individual/1,1030,42913,00.html>

For further enquiries, contact Sarah Hadfield by telephone on (02) 8223 0031, or by email by clicking <mailto:sarahhadfield@taxinstitute.com.au>

NSW International Masterclass, 22 September 2004, The Radisson Hotel, Sydney

Taxation Law units of study available on a single unit "attendance only" basis through the **Faculty of Law, University of Sydney** for 2004. I would like to advise you concerning a number of Taxation Law units of study available in Semester 2, 2004. Units available are:

Evening presentations (13 weeks)

Comparative Income Tax (Monday nights commencing 26 July)

Stamp Duties (Tuesday nights commencing 27 July)

Taxation of Superannuation (Tuesday nights commencing 27 July)

Corporate Taxation (Wednesday nights commencing 28 July)

Taxation of Business & Investment Income (Thursday nights commencing 29 July)

Intensive mode

The Impact of Tax on Business Structures and Operations (July 14-16 & 19, 20)

Tax and Economic Development (July 28-30 & Aug 2-3)

US International Taxation (August 9-13 & 16-18)

Advanced Goods & Services Tax (Sept 3,4 & 10,11)

Taxation of Partnerships and Trusts (Sept 15-17 & 20,21)

Comparative Value Added Tax (Oct 6-8, 11-12)

Tax Treaties (Oct 20-22 & 25, 26)

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

In addition special brochures have also been prepared in relation to:

"Advanced Goods & Services Tax" - please

download: <http://www.law.usyd.edu.au/cle/2004/special/AdvancedGoodsServicesTax.pdf>

and "Comparative Value Added Tax", please download:

<http://www.law.usyd.edu.au/cle/2004/special/ComparativeValueAddedTax.pdf>

If you have any queries concerning these courses or are unable to download the brochure, please contact Ms Val Carey, Continuing Legal Education, Faculty of Law (Telephone No. 9351 0238, email; valc@law.usyd.edu.au)

ANZELA – 13TH Annual conference Innovation & internationalization: pushing the boundaries of education law, 22-24 September 2004, Wellington, New Zealand
For further details http://www.clecentre.com.au/new_page_1.htm

New Researchers, new research – a conference for early career researchers in law

Thursday, 30 September concluding Friday, 1 October 2004. There will be an optional Winery Tour on Saturday, 2 October. Venue: University of Adelaide Conference Focus: In keeping with its theme the conference will have a dual focus featuring:

* Sessions conducted by leading legal researchers from around Australia focussing on developing research skills and obtaining research grants

* An opportunity for early career researchers to present their research in a supportive environment enabling them to receive feedback and establish contacts with others in their field

Call for Papers: This is a unique opportunity to focus on the development of your research profile and present your research to others. If interested, please submit an abstract to the Conference Organising Committee (lawnrn@adelaide.edu.au) by 15 June 2004.

For details please visit the conference website at:

<http://www.law.adelaide.edu.au/research/conference.html> and send your expression of interest to participate in the conference to lawnrn@adelaide.edu.au by 1 May.

Constitutional Law Teachers Workshop, the Faculty of Law, UTS, Sydney, 26 November 2004, organised by The Centre for Comparative Constitutional Studies, Faculty of Law, University of Melbourne. The Workshop will take place immediately before the Australian Association of Constitutional Law's Annual Conference which is scheduled to take place in Sydney on the evening of Friday 26 November and on Saturday 27 November.

The aim of the Workshop is to share experiences and information within the community of Australasian constitutional law teachers. The format will be informal and flexible. Each session will contain a number of short introductory presentations leaving maximum time for discussion by all participants.

The Workshop will cover a range of themes and issues that arise in teaching constitutional law subjects in Australasian law schools. These may include:

- Teaching generic legal skills through constitutional law – is there a distinctive constitutional law contribution to skills education?
- Teaching substantive constitutional law topics – case studies in what works and what doesn't
- The boundaries of the subject – what topics belong in constitutional law?
- Teaching and assessment models
- Motivating students to study constitutional law

We are looking for people who would like to give introductory presentations on any of these themes, for people who are interested in reporting on innovations (or ongoing challenges) and for suggestions about any other themes relating to constitutional law teaching and assessment.

Please contact Simon Evans (details below) if you are interested in being involved and to make sure you receive the final details and registration form.

Dr Simon Evans

Deputy Director, CCCS and Director of Teaching

Faculty of Law

University of Melbourne

Direct line: (03) 8344 4751

e-mail: s.evans@unimelb.edu.au

Seventeenth Annual Australasian Tax Teachers Association Conference 2005, January 2005, Victoria University of Wellington, Wellington, New Zealand. See the Advance Call for Papers, in item 2 of this News. Contact David White, David.White@vuw.ac.nz

29th Lawasia Biennial Conference, Lawasia Down Under, 21-24 March 2005, Gold Coast, Queensland hosted by the Queensland Law Society
<http://www.lawasiadownunder.com/Announcement/index.htm>

Eighteenth Annual Australasian Tax Teachers Association Conference 2006, January 2006, University of Melbourne Law School. Contact Miranda Stewart, m.stewart@unimelb.edu.au A location map of the Law School is available: <http://www.law.unimelb.edu.au/LawSchoolStreetPlan.jpg>

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 2004 events schedule

The Fifth Annual Global Conference on Environmental Taxation Issues, Experience and Potential Pavia - Thursday 9 September - Saturday 11 September, 2004, hosted by The European School of Advanced Studies in Integrated Environmental Management of University of Pavia, ITALY.

The Pavia 2004 conference is the fifth in a series of international meetings. Our aim is to collect a **wide variety of experiences** from different States of the use of environmental taxes and charges and a scientific assessment of the environmental, economic and social impact of their introduction can be an important tool to face those barriers, which can be to an extent problems of fear of the unknown. Waiting for your participation, we send you our best regards
 The Scientific Committee

For further information about the Conference visit web site <http://www.unipv.it/websgia/> where you can find the link to the The Fifth Annual Global Conference on Environmental Taxation Issues, Experience and Potential or contact us directly at this mail address: mde@mdecongressi.it

5 Th Conference Secretariat
 IUSS
 Via Luino - 27100 Pavia
 Tel 338 8713695
info5th@unipv.it
<http://www.unipv.it/websgia/index.htm>

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

International Bureau of Fiscal Documentation Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy runs an extensive international course program. Generally all courses are held in Amsterdam. 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

Interpretation and Application of Tax Treaties I

A three-day introductory course designed to provide you with the basic knowledge required for understanding the main issues involved in the application of income tax treaties, suitable for those who work in a tax advisory practice, in industry or in government. The course would be particularly useful for tax professionals who have experience of their national tax system, but who are increasingly confronted with tax treaties. Amsterdam, 1-3 September 2004

Tax Treaties Workshop

A two-day workshop to deepen your understanding of treaty interpretation techniques, to hone your reasoning skills and to hear the first-hand experience of treaty negotiations from the workshop leaders. It will also explore the mutual agreement procedure, providing you with the insight and confidence to

pursue this procedure for the maximum benefit of your clients. Amsterdam, 20-21 September 2004

Corporate Financing

A two-day course providing participants with an in-depth analysis of the tax issues arising from the implementation of various cross-border corporate financing techniques. Amsterdam, 30 September & 1 October 2004

EU Direct Corporate Taxation

A three-day course focussing on the elements of EU law that are of practical importance with respect to the direct taxation of corporations. Participants will gain an understanding of how to apply and use both the legislation and the case law of the European Union in practice. Further, the course provides the opportunity to examine the leading cases of the European Court of Justice (ECJ) with internationally renowned practitioners in the field of EU law. 13-15 October 2004 | Amsterdam

Tax Planning for Expatriates

A three-day course designed to provide participants with a thorough understanding of the tax implications of an employee moving to another country and to give participants an awareness of the wide range of tax issues that have to be addressed in such a case. Amsterdam, 20-22 October 2004

Interpretation and Application of Tax Treaties II

A two-day course designed for those who deal with double tax treaties on a regular basis and want a more in-depth understanding of some of the more complex issues raised by double tax treaties. In particular, it examines the application of double tax treaties to situations involving more than two states and therefore is ideal for those who are exposed to cases outside the range of simple bilateral situations. Amsterdam, 28-29 October 2004

Transfer Pricing of Intangibles

A two-day course designed to provide participants with a good understanding of the many complex issues regarding the pricing of intangibles, from both the OECD and US perspectives. Through group discussions and case studies, participants will acquire some of the practical skills needed when dealing with the transfer pricing of intangibles. Amsterdam, 1 & 2 November 2004

International Tax Aspects of Permanent Establishments

A two-day course that will explore the concept of permanent establishment (PE) in depth and by reference to practical situations. Emphasis is placed on a number of complex tax issues relating to PEs such as profit allocation, non-discrimination, e-commerce and the problems surrounding agency PEs. The latest OECD developments will also be examined. Amsterdam, 11 & 12 November 2004

Introduction to European Value Added Tax

A three-day introductory course on value added tax in the European Union. Participants will learn about the most important VAT principles and issues which anyone dealing with value added tax in the European Union is confronted with and needs to understand. Amsterdam, 17-19 November 2004

For 2004/2005 courses go to http://www.ibfd.org/news/course_calendar.htm

The ITA also offers tailor-made in-house courses on a worldwide basis for corporate clients, tax administrations and other organizations. Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by a.hatsidimitris@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 Chicago, Illinois 7-10 October 2004

20th Annual High Tech Tax Institute, 8-9 November 2004, San Jose State University Department of Accounting and Finance/Tax Executives Institute provides continuing education and scholarships for students and professionals on relevant tax issues for computer companies, as well as pharmaceutical, biotech, communications, and aerospace industries. Contact Prof Stewart Karlinsky karlin_s@cob.sjsu.edu

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

Other useful tax and law related conference websites include the **IBFD Course calendar** http://www.ibfd.org/news/course_calendar.htm **UNSW Faculty of Law Conference Calendar 2004** http://www.law.unsw.edu.au/news_and_events/events/events.asp **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*. **Practising Law Institute** <http://www.pli.edu/> **New York County Lawyers Association** <http://www.nycla.org> **American Bar Association** <http://w3.abanet.org/home.cfm> **New York Bar Association** <http://www.nysba.org/>
For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

9 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

Local

Arcaro, Michele "The Taxation Administration Act. Are you ready?" (2003) 30 (7) *Brief* 17-19

Australasian Law Teachers Association Conference, Darwin, 8-11 July 2004, Revenue Law Group, Papers presented

- **Cassidy, Julie** "To GARR or not to GARR – that is the question": Canadian and Australian attempts to combat tax avoidance"
- **Walpole, Michael** "Does Australia provide incentives to use goodwill in transfer pricing"
- **Woellner, Rob** "Settling for second-best: thoughts on the current sec 263 ITAA"
- **Iredale, Ian** "The underlying structure of legislation: with application to the GST"

(2004) 4(7) *Australian GST Journal*

- Rowe, Sam "Liquidated damages, terminated leases and forfeited deposits – Part I"
- Stacey, Paul "Critical comment: Raising the 4-year bar on reclaims"
- **Hill, Peter** "Commencing or terminating an activity - a critical GST analysis"
- Case Update

Australian Taxation Office Administrative treatment of retrospective legislation, 18 August 2004
<http://www.ato.gov.au/taxprofessionals/content.asp?doc=/content/45130.htm>

Australian Taxation Office Taxation Statistics 2000-01: A summary of taxation, superannuation and industry benchmark statistics 2000-01 and 2001-02
<http://www.ato.gov.au/taxprofessionals/content.asp?doc=/content/37484.htm>

Barber, Stephen and Kopras, Andrew "Taxable income and tax paid in Commonwealth electoral divisions, 2000-01, (2003 electoral boundaries)" Canberra, Information and Research Services, Parliamentary Library, 12 July 2004 (Current Issues Brief no 2 2004-05)
<http://www.aph.gov.au/library/pubs/CIB/2004-05/05cib02.htm>

Blissendon, Michael "Shift in the use of the access powers" (2004) 30 *CCH Tax Week* 489-91

Cassidy, Julie "*Cubillo and Gunner v The Commonwealth: a denial of the Stolen Generation?*" 12 (2003) *Griffith Law Review* 114-36

Eccleston, Richard *The thirty year problem: the politics of Australian tax reform*, Sydney, Australian Tax Research Foundation, 2004

Evagorou, Evan "3rd party interventions: the Family Court has jurisdiction to grant a Mareva injunction against both parties to a marriage in favour of the Deputy Commissioner of Taxation as an intervener in property settlement proceedings (Australia)" (2004) 78 (1) *Law Institute Journal* 50-53

Harley, Geoff "Tax avoidance: *Arrowtown and Carreras*" [2004] *New Zealand Law Journal* 235-

Levy, John "Tax files. What is domestic transfer pricing? The impact of Div 727 on related party transactions" (2004) 26 (6) *Law Society Bulletin* 22-23

Mann, Geoff & Bosch, Sue "Fixed but not settled: a recent Court of Appeal decision considered the extent to which fixtures and an equitable interest in fixtures affected the value of land for stamp duty purposes (Victoria)" (2004) 78 (6) *Law Institute Journal* 80

Richardson, David *The 2004 Budget: some issues arising*, Canberra, Parliament of Australia, Parliamentary Library, Current Issues Brief no. 6 2004-05, 9 August 2004

<http://www.aph.gov.au/library/pubs/CIB/2004-05/05cib06.htm>

Stewart, Miranda "It's a queer thing: campaigning for equality and social justice for lesbians and gay men" (2004) 29 *Alternative Law Journal* 75-80

(2004) 8(1) *The Tax Specialist*

- Hadassin, Mark and Diskin, Zorach "International tax reform delivered – the participation exemption and other measures, Part 1
- Jewell, Murray and Cridland, Matthew "Update: GST securitisations – change to ATO view"
- Stacey, Paul "Input tax credits lost and gained- *Redrow* re-interpreted and fuel cards"
- Howe, Betsy-Ann and Howell, Benita "Amendments to the capital venture regime"
- Scott, Hayden and Spence, Ken "Consolidation and exits – the other end of the food chain, Part 1"
- Hayes, Matthew and Gardner, Christine "Consolidation: technical update, compliance and risk"

(2004) *TIA New South Wales Convention Papers*

- Brazzale, John "Income tax treatment of property development and investment"
- Chambers, Lisa "Harnessing the benefits of your SMSF"
- **Cooper, Gordon** "CGT exemptions, rollovers and special rules"
- Galea, Joe "The lifecycle of a property trust"
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- Brown, Robert E & Mazur, Mark J "The National Research Program: measuring taxpayer compliance comprehensively"

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ATTA News September 2004

<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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Attachments:

ATTA Conference 2005, Victoria University of Wellington

Poster re Australasian Business and Behavioural Sciences Association Annual Conference 2005

1 Presidential column

The phrase “we live in interesting times” has often been quoted and on many occasions the phrase is aptly applied. In Australia we are in election mode and as expected the usual favourite topics are trotted out for discussion by the major political parties. Tax generally focuses prominently in those discussions and this election campaign is no exception and in this respect we (as tax teachers) once again live in interesting times.

Those of you that have studied the theories of taxation that is both the technical and behavioural theories will not be surprised by the types of proposals being suggested. Some old favourites and variations on existing measures are sure to make a re-appearance. An old chestnut that is being floated (by the Labor Party) is the sharing of tax free thresholds by family members and of course this approach brings with it the concept of a family taxation model. This is an idea that has been discussed substantially in the past.

A feature of some tax proposals is the targeted nature of their application. For example giving tax incentives to people under \$52,000 taxable income. These targeted measures while delivering a particular incentive in the short term may in the long term have the impact of making our taxation system more complex.

It could be argued that information on voter preferences and the type of voters in marginal seats may influence the type of tax policies being proposed. For example if marginal seats have a particular type of demographic (eg young couples with two incomes and children) tax policies designed to attract those voters may deliver an inappropriate result to the country as a whole.

Yes it is good to see tax getting more prominence in public debate at election times but we need to be sensitive to the impact that election promises may have on the overall design, fairness and complexity of our tax system.

On issues closer to home, I trust that your teaching and research are going well this semester. It is about half way through semester 2 already – boy how the year has flown. If you would like to present some of your research at the ATTA 2005 conference please ensure that you let our conference organisers at Victoria University know of your plans – see item 2.

Best wishes for now!

Tom Delany

2 ATTA Conference 2005

AUSTRALASIAN TAX TEACHERS' ASSOCIATION
17th Annual Conference
26-28 January 2005
Wellington, New Zealand
Hosted by:
School of Accounting & Commercial Law
Victoria University of Wellington

CONFERENCE BROCHURE

Please find attached the Conference Brochure for the Seventeenth Annual Conference of the Australasian Tax Teachers' Association to be held in Wellington, New Zealand on 26-28 January 2005. A copy of the conference brochure can also be downloaded from the following site:

www.sacl.vuw.ac.nz/vuw/content/display_content.cfm?id=1972

Highlights of the Conference Programme include:

- Optional Doctoral and Teaching Workshops to be held on Wednesday 26 January prior to the opening of the Conference. These are first time events for the Association –we hope as many of you will be able to attend as possible. Further details are below.
- Opening Function to be held on the Wellington waterfront (Lambton Harbour) including buffet dinner. The main conference opening formalities will be held here instead of the following morning.
- The Annual Meeting of ATTA is scheduled for Thursday morning –the first day of the conference ensuring everybody can attend.
- Prize awards will be offered for the best paper, the most original paper and for the most promising new scholar. You've got to present a paper at the Conference to be in!!!
- The Conference Dinner will be held at the Skyline Restaurant at the top of Wellington's famous Cable Car offering sweeping views of Wellington's Harbour on a summer evening.
- On Friday we will have a short closing ceremony and prize giving, followed by an informal meal and excursion –further details to follow!
- The closing date for abstracts is the 8th November –acceptances will be with you by the 15th of November. The date for the final submission of papers has been pushed back to 10th January giving everyone extra time to complete their paper.

Presenting a Paper

The theme of the conference is "Trans-Tasman Tax Perspectives", however, all papers related to taxation will be considered for presentation at the conference. Papers presented will also be eligible for inclusion in a refereed monograph to be published after the conference.

If you are interested in presenting a paper please submit a brief abstract of your paper (preferably by email) to David Dunbar at david.dunbar@vuw.ac.nz by **Monday, 8 November 2004**. (Tel: ++(64)(4) 463 7422; Fax: ++(64)(4) 463 5076.) Acceptances of papers will be notified to authors by 15

November 2004 at the latest. The final date for submission of conference papers is Monday, 10 January 2005.

Doctoral and Teaching Workshops – Wednesday 26 January

As a trial we are offering two optional half-day workshops. On Wednesday morning there will be a Doctoral Workshop for current and intending PhD students (plus supervisors, recent PhD graduates and anyone else interested). As many ATTA members are working on (or thinking about) PhD study this will be an excellent opportunity to meet and discuss. Are you a recent PhD graduate? Or PhD supervisor? Why not come along and share your experiences?

A programme for the Doctoral Workshop will be issued shortly. All inquiries regarding this Workshop should be directed to the Workshop Chairperson:

Dr. David White
School of Accounting & Commercial Law
Victoria University of Wellington
P O Box 600
Wellington
NEW ZEALAND

Email: david.white@vuw.ac.nz
Tel: ++(64)(4) 463 5705
Fax: ++(64)(4) 463 5076

On Wednesday afternoon a Teaching Workshop will be held. This will be an excellent opportunity to share your teaching experiences and learn from other colleagues. Dr. Margaret McKerchar from the University of Sydney –Orange has kindly agreed to Chair this Workshop. Further details will be available shortly. If you are interested in assisting Margaret or presenting a paper about teaching methods, please contact Margaret at:

Faculty of Rural Management
The University of Sydney at Orange
P O Box 883
Orange, NSW 2800

Email: mmckerch@orange.usyd.edu.au
Tel: ++(61)(2) 6360 5569
Fax: ++(61)(2) 6360 5590

There is a nominal fee of NZ\$25 to cover lunch and catering for these two workshops. Whether you wish to attend one or both of the workshops you can join us for lunch.

General

Any other inquiries concerning the academic programme should be directed to David Dunbar (contacts details above). Inquiries concerning conference organisation and administration should be directed to Barbara Cordes, (Email barbara.cordes@vuw.ac.nz, Tel: +(64)(4) 463 5078; Fax: +(64)(4) 463 5076.) Conference Registration Forms should be sent to Sarah Dunstan (sarah.Dunstan@vuw.ac.nz, Tel: +(64)(4) 463 5233, Extn 8009, Fax: +(64)(4) 463 5076.)

Key Dates

8 November 04	Final date for submission of abstract of paper.
15 November 04	Final date authors will be notified of the acceptance of their papers.
30 November 04	Final Conference
13 December 04	Final Date for Conference Registration at early-bird rate.
10 January 05	Final date for submission of conference paper.

26 January 05	Optional Doctoral and Tax Teaching Workshops. Conference Opening & Welcome Function 7pm.
27 January 05	Conference begins.

Vacation Opportunities!

The Wellington region offers a variety of attractions for everyone's interests. There are two wine producing regions in the area (Martinborough and Malborough). Or visit the sets from the trilogy of films *Lord of the Rings*, head to nature in the Malborough Sounds and the Nelson region, or view New Zealand's native bird life at Karori or Mt Bruce bird sanctuaries. In Wellington City visit Te Papa New Zealand's National Museum, Parliament House various art galleries, or enjoy Wellington's café society and waterfront (Lambton Harbour). Whether you visit for 3 days or 3 weeks there's lots to do!

For further information about vacationing in the Wellington region see:

www.wellingtonnz.com

On behalf of the Organising Committee we hope to see you all in Wellington next year.

Andrew Smith.

Associate Professor in Accountancy
Victoria University of Wellington

3 Report on the 2nd Tax History Conference

Report on the 2nd Tax History Conference held at Lucy Cavendish College, The University of Cambridge UK 5-6 July.

How lucky were Cynthia Coleman, Rodney Fisher and I to have papers accepted at this conference! Held every two years, John Tiley does a magnificent job as organiser and host of what is fast becoming a select and intimate get-together. It was great to catch up with ex-pats Lynne Oats and Peter Harris, and of course to meet new colleagues and renew acquaintances from around the globe. Our ATTA President will be pleased to hear that the paper, Cynthia and I presented (on the history of the judicial concept of income in Australia) was triggered by none other than Stone's case.

As enthusiastic as we were, it was somewhat sobering to be reminded that Australian history is somewhat limited compared to that of others! What we did appear to have in common was how little we seemed to have learnt from each other's history in respect of tax policy and administration. (I for one had to cringe when the Inland Revenue told us of their plans for a tax law rewrite.) There were fascinating papers on 19th century UK taxation, taxation and the Age of Enlightenment and the stamping of newspapers ("a tax on knowledge"). There were also papers comparing the history of various regimes and a number on taxation in various periods of war. All in all, a very stimulating conference in a magical setting (and yes, I did squeeze in a punt ride on the River Cam!).

The papers from the first tax history conference have recently been published:

Tiley, J. 2004 (Ed.) *Studies in the History of Tax Law*, Hart Publishing, Oxford

Marg McKerchar

4 European tax survey highlights need for single EU-wide corporate tax base and for VAT one-stop shop system

A survey of the compliance costs of EU companies published today confirms the need for the Commission's suggestion (see IP/03/1593) that companies should be allowed to use a single basis of assessment for corporate tax for all their EU-wide activities so as to avoid the costly inefficiencies of dealing with EU Member States' twenty-five different company tax systems.

The survey also underlines the need for the proposal that the Commission intends to present in the next few months for a one-stop shop system whereby a trader could fulfil his Value Added Tax (VAT) obligations for his EU-wide activities solely in the Member State in which he is established (see IP/04/654).

The Commission's European Tax Survey, in which seven hundred EU companies participated, shows that cross-border activity currently leads to higher company tax and VAT compliance costs for companies. Compliance costs are significantly higher for companies with at least one subsidiary in another EU Member State compared to companies without subsidiaries abroad and the costs increase according to the number of such subsidiaries. Compliance costs are also proportionately greater for SMEs than for large companies.

"I welcome this European Tax Survey which demonstrates the potential costs that arise from the lack of co-ordination of EU taxation systems" commented Taxation Commissioner Frits Bolkestein. "I hope that Ministers will have regard to these results in their discussions on reducing the administrative burden and on company taxation during the informal meeting of Member States' Economics and Finance Ministers this weekend."

The European Tax Survey

The Survey is based on a questionnaire concerning company taxation and VAT compliance costs in the EU that the Commission sent to more than 2000 companies in September 2003, via the European Business Test Panel (see http://europa.eu.int/yourvoice/ebtp/index_en.htm)

Seven hundred companies from fourteen EU Member States participated in the Survey. The main findings are that:

- a parent company with subsidiaries in other EU Member States appears to have significantly (about 5 times) higher compliance costs than companies without subsidiaries
- annual compliance costs are about Euro202,000 for the average SME compared with Euro1,470,000 for a large company, corresponding to an estimated cost-sales ratio of 2.6% for SMEs compared to 0.02% for large companies
- the principal company tax compliance problems relate to transfer pricing, with an estimated 81.9% of companies indicating difficulties linked to documentation requirements
- the top VAT compliance problem is difficulties in coping with the procedures relating to the repayment and refund of VAT expenditures in other Member States, in particular for companies registered in a Member State where they do not have a permanent establishment. An estimated 53.5% of large companies have not requested refunds to which they were entitled at some point due to these problems
- taxation is a factor for investment location decisions and affects company structure decisions.

The survey is available on the Europa internet site:
http://europa.eu.int/comm/taxation_customs/whatsnew.htm

Andy Lymer, University of Birmingham, UK and Fiscal Publications
(<http://www.fiscalpublications.com>)

5 Vacancies

LECTURER/SENIOR LECTURER (REF: 559)

University of Western Australia, Law School

Three positions, tenurable appointments to commence February 2005

Closing Date: Friday, 1 October 2004

(Salary range: Lecturer Level B \$57,144 - \$67,860 p.a., Lecturer Level C \$70,001 - \$80,717 p.a.)

Information on the Law School is available from the School's website: <http://www.law.uwa.edu.au>.

The School is seeking to appoint persons who are strongly committed to teaching and research. Applicants must have substantial progress towards the completion of a research degree, relevant teaching experience and a record of research achievement demonstrated through peer-reviewed publications. Although the School presently has particular teaching and research needs in public law, equity, procedure, evidence, international and criminal law, applications are invited from qualified

candidates in any area of law. Applicants with teaching experience are requested to submit a teaching portfolio as part of their application. For further information regarding the position please contact Mr W J Ford, Dean and Head of School, on (08) 6488 2949 or email barbaraw@law.uwa.edu.au.

6 Tax Professors weblog

A tax professors weblog has been set-up at the following address : <http://taxprof.typepad.com/> by a professor at the University of Cincinnati

It contains a heap of information about courses, scholarships, tax schools etc

Darren Massey

7 Tax, Accounting, Economics and Law Related Meetings

Local

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, 10'Connell Street, Sydney or by a Intensive 5 day short course at Atax.

Evening classes (6-8pm, AGSM, 10'Connell Street, Sydney, NSW)

Taxation of Employee Remuneration (Monday evenings)

Principles of GST Law (Tuesday evenings)

Taxation of Trusts (Wednesday evenings)

Principles of Australian International Taxation (Thursday evenings)

Intensive classes (Atax, 45 Beach St, Coogee, NSW)

Tax Policy 8 - 13 October (9.30am-4.30pm / no class on Sunday 10 October)

Speakers include: Assoc Professor Neil Warren (UNSW), Michael Dirkis (Taxation Institute of Australia), Peter Davidson (ACOSS), Assoc. Professor Binh Tran-Nam (UNSW), Peter Burn (AIG), Jacqui McManus (UNSW), Russell Agnew (NSW Treasury)

For more information and an application form, visit

<<http://www.atax.unsw.edu.au/study/ce2004.htm>>

<http://www.atax.unsw.edu.au/study/ce2004.htm> or phone Atax on 02 9385 9333.

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.

2004 National Tax Intensive Retreat, Sheraton Noosa Resort, Queensland 26-28 August 2004.

The topic of the Retreat will be Liberating Wealth. As always, the Retreat features expert and experienced presenters for the plenary sessions and for the workshops where delegates will have full opportunity to participate. Please find attached a link to the advanced copy of this years brochure.

<http://www.taxinstitute.com.au/CDA/Stories/Individual/1,1030,42913,00.html>

For further enquiries, contact Sarah Hadfield by telephone on (02) 8223 0031, or by email by clicking <mailto:sarahhadfield@taxinstitute.com.au>

NSW International Masterclass, 22 September 2004, The Radisson Hotel, Sydney

Taxation Law units of study available on a single unit "attendance only" basis through the **Faculty of Law, University of Sydney** for 2004. I would like to advise you concerning a number of Taxation Law units of study available in Semester 2, 2004. Units available are:

Intensive mode

Comparative Value Added Tax (Oct 6-8, 11-12)

Tax Treaties (Oct 20-22 & 25, 26)

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

In addition special brochures have also been prepared in relation to:

"Advanced Goods & Services Tax" - please

download: <http://www.law.usyd.edu.au/cle/2004/special/AdvancedGoodsServicesTax.pdf>

and "Comparative Value Added Tax", please download:

<http://www.law.usyd.edu.au/cle/2004/special/ComparativeValueAddedTax.pdf>

If you have any queries concerning these courses or are unable to download the brochure, please contact Ms Val Carey, Continuing Legal Education, Faculty of Law (Telephone No. 9351 0238, email; valc@law.usyd.edu.au)

New Researchers, new research – a conference for early career researchers in law

Thursday, 30 September concluding Friday, 1 October 2004. There will be an optional Winery Tour on Saturday, 2 October. Venue: University of Adelaide Conference Focus: In keeping with its theme the conference will have a dual focus featuring:

* Sessions conducted by leading legal researchers from around Australia focussing on developing research skills and obtaining research grants

* An opportunity for early career researchers to present their research in a supportive environment enabling them to receive feedback and establish contacts with others in their field

Call for Papers: This is a unique opportunity to focus on the development of your research profile and present your research to others. If interested, please submit an abstract to the Conference Organising Committee (lawnrnr@adelaide.edu.au) by 15 June 2004.

For details please visit the conference website at:

<http://www.law.adelaide.edu.au/research/conference.html> and send your expression of interest to participate in the conference to lawnrnr@adelaide.edu.au by 1 May.

Corporate Tax Summit 2004, 27-29 October 2004, Grace Hotel, Sydney. IIR Pty Ltd, info@iir.com.au www.iir.com.au/finance (02) 99235090; Fax: (02) 99594684

Constitutional Law Teachers Workshop, the Faculty of Law, UTS, Sydney, 26 November 2004, organised by The Centre for Comparative Constitutional Studies, Faculty of Law, University of Melbourne. The Workshop will take place immediately before the Australian Association of Constitutional Law's Annual Conference which is scheduled to take place in Sydney on the evening of Friday 26 November and on Saturday 27 November.

The aim of the Workshop is to share experiences and information within the community of Australasian constitutional law teachers. The format will be informal and flexible. Each session will contain a number of short introductory presentations leaving maximum time for discussion by all participants.

The Workshop will cover a range of themes and issues that arise in teaching constitutional law subjects in Australasian law schools. These may include:

- Teaching generic legal skills through constitutional law – is there a distinctive constitutional law contribution to skills education?
- Teaching substantive constitutional law topics – case studies in what works and what doesn't
- The boundaries of the subject – what topics belong in constitutional law?
- Teaching and assessment models
- Motivating students to study constitutional law

We are looking for people who would like to give introductory presentations on any of these themes, for people who are interested in reporting on innovations (or ongoing challenges) and for suggestions about any other themes relating to constitutional law teaching and assessment.

Please contact Simon Evans (details below) if you are interested in being involved and to make sure you receive the final details and registration form.

Dr Simon Evans

Deputy Director, CCCS and Director of Teaching

Faculty of Law

University of Melbourne

Direct line: (03) 8344 4751

e-mail: s.evans@unimelb.edu.au

Seventeenth Annual Australasian Tax Teachers Association Conference 2005, January 2005, Victoria University of Wellington, Wellington, New Zealand. See the Advance Call for Papers, in item 2 of this News. Contact David White, David.White@vuw.ac.nz

Legal Ethics colloquium. We are planning a meeting of people interested in legal ethics to be held at Canterbury in early February 2005 (on the 9th and 10th of February) and are keen to include anyone from your institution. Your assistance would be appreciated.

Duncan Webb, University of Canterbury, Private Bag 4800 Christchurch 8020 New Zealand
duncan.webb@canterbury.ac.nz

29th Lawasia Biennial Conference, Lawasia Down Under, 21-24 March 2005, Gold Coast, Queensland hosted by the Queensland Law Society

<http://www.lawasiadownunder.com/Announcement/index.htm>

ASBBS Conference Plan for Spring 2005 now! Join fellow Australasian business and behavioural scientists for the 2005 Annual Meeting of the Australasian Society of Business and Behavioural Sciences to be held in Cairns, Australia during August 5-7, 2005.

Conference Theme - *Academia and industry - Communication and dialogue*

Scholarship: The conference committee invites papers from all areas of Business and Behavioural Sciences. We are interested in papers that reflect applications of business and behavioural science research and scholarship to real-world business problems. Submit completed papers to the appropriate track chair with a copy to elias.shehadie@jcu.edu.au. The deadline for submission of papers is

February 28, 2005. Papers will be doubleblind reviewed.

Papers may be submitted as follows:

Adee Athiyaman, **Conference Chair**, adee.athiyaman@jcu.edu.au

Greg Teal, Program Chair, New Zealand, greg.teal@uws.edu.au

Legal Studies: All Areas Colin Anderson andersoc@usq.edu.au

Thematic Paper and Keynote Speaker Competition: Separate proposals are invited on the conference theme "Academe and industry: Communication and dialogue".

Submit your complete paper to the Conference Chair by the deadline of February 28, 2005. The author of the best paper will be selected as the Keynote Speaker for the Annual Banquet of ABBSA with a special recognition. Further details may be obtained from the conference chair or at <http://ecommercial.jcu.edu.au/~cber/conferences.html>

Eighteenth Annual Australasian Tax Teachers Association Conference 2006, January 2006, University of Melbourne Law School. Contact Miranda Stewart, m.stewart@unimelb.edu.au A location map of the Law School is available: <http://www.law.unimelb.edu.au/LawSchoolStreetPlan.jpg>

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 2004 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. Generally all courses are held in Amsterdam. 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

Corporate Financing

A two-day course providing participants with an in-depth analysis of the tax issues arising from the implementation of various cross-border corporate financing techniques. Amsterdam, 30 September & 1 October 2004

EU Direct Corporate Taxation

A three-day course focussing on the elements of EU law that are of practical importance with respect to the direct taxation of corporations. Participants will gain an understanding of how to apply and use both the legislation and the case law of the European Union in practice. Further, the course provides the opportunity to examine the leading cases of the European Court of Justice (ECJ) with internationally

renowned practitioners in the field of EU law. 13-15 October 2004 | Amsterdam

Tax Planning for Expatriates

A three-day course designed to provide participants with a thorough understanding of the tax implications of an employee moving to another country and to give participants an awareness of the wide range of tax issues that have to be addressed in such a case. Amsterdam, 20-22 October 2004

Interpretation and Application of Tax Treaties II

A two-day course designed for those who deal with double tax treaties on a regular basis and want a more in-depth understanding of some of the more complex issues raised by double tax treaties. In particular, it examines the application of double tax treaties to situations involving more than two states and therefore is ideal for those who are exposed to cases outside the range of simple bilateral situations. Amsterdam, 28-29 October 2004

Transfer Pricing of Intangibles

A two-day course designed to provide participants with a good understanding of the many complex issues regarding the pricing of intangibles, from both the OECD and US perspectives. Through group discussions and case studies, participants will acquire some of the practical skills needed when dealing with the transfer pricing of intangibles. Amsterdam, 1 & 2 November 2004

International Tax Aspects of Permanent Establishments

A two-day course that will explore the concept of permanent establishment (PE) in depth and by reference to practical situations. Emphasis is placed on a number of complex tax issues relating to PEs such as profit allocation, non-discrimination, e-commerce and the problems surrounding agency PEs. The latest OECD developments will also be examined. Amsterdam, 11 & 12 November 2004

Introduction to European Value Added Tax

A three-day introductory course on value added tax in the European Union. Participants will learn about the most important VAT principles and issues which anyone dealing with value added tax in the European Union is confronted with and needs to understand. Amsterdam, 17-19 November 2004

For 2004/2005 courses go to http://www.ibfd.org/news/course_calendar.htm

The ITA also offers tailor-made in-house courses on a worldwide basis for corporate clients, tax administrations and other organizations. Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by a.hatsidimitris@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 Chicago, Illinois 7-10 October 2004

20th Annual High Tech Tax Institute, 8-9 November 2004, San Jose State University Department of Accounting and Finance/Tax Executives Institute provides continuing education and scholarships for students and professionals on relevant tax issues for computer companies, as well as pharmaceutical, biotech, communications, and aerospace industries. Contact Prof Stewart Karlinsky karlin_s@cob.sjsu.edu

Australian Accountants & Lawyers Conference, Whistler, Canada, 8-15 January 2005, <http://www.aalc.com.au>

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

Other useful tax and law related conference websites include the **IBFD Course calendar** http://www.ibfd.org/news/course_calendar.htm **UNSW Faculty of Law Conference Calendar 2004** http://www.law.unsw.edu.au/news_and_events/events/events.asp **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*. **Practising Law Institute** <http://www.pli.edu/> **New York County Lawyers Association** <http://www.nycla.org> **American Bar Association** <http://w3.abanet.org/home.cfm> **New York Bar Association** <http://www.nysba.org/> For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

8 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

Local

Allen, Malcolm "Capital gains tax compliance," NSW State Legal Conference, 26 August 2004 <http://www.ato.gov.au/corporate/content.asp?doc=/content/48307.htm>

(2004) 4(7) *Australian GST Journal*

- Rowe, Sam "Liquidated damages, terminated leases and forfeited deposits – Part I"
- Stacey, Paul "Critical comment: Raising the 4-year bar on reclaims"
- **Hill, Peter** "Commencing or terminating an activity - a critical GST analysis"
- Case Update

(2003) 38 (3) *Australian Journal of Social Issues*

- Braithwaite, Valerie & Rawlings, Gregory "Voices for change: Australian perspectives on tax administration"
- Job, Jenny; Reinhart, Monika "Trusting the Tax Office: does Putnam's Thesis relate to tax?"
- Rawlings, Gregory "Contesting fairness and fragmenting groups: cultural narratives of taxation and citizenship in globalising Australia"
- Braithwaite, Valerie "Who's not paying their fair share: public perception of the Australian tax system"
- Cartwright, Sophie; Houston, Jodie & Geis, Gilbert "Public wealth, public health and private stealth: examining the black market in cigarettes in Australia"
- Murphy, Kristina "The importance of procedural justice in securing compliance: a study of tax scheme investors"
- Braithwaite, Valerie & Ahmed, Eliza "Can justice and shame deter an escalation in tax evasion"
- Wenzel, Michael & Taylor, Natalie "Toward evidence-based tax administration"

(2004) 16 (2) *Australian Superannuation Law Bulletin*

- Hodges, Glenys "Lundbergs' case: alert to trustees on discrimination and capacity issues"
- Mackenzie, Gordon "Super News"
- Vrisakis, Michael "Fund governance: Putting the 'vesting' – or recanning those damn worms!"
- Mackenzie, Gordon "Employee v self-employed retirement funding"
- Bourke, Stephen "Super splitting: Themes emerging in super splitting cases"
- Riordan, Gary "Super cases: Re Ryan and Federal Commissioner of Taxation (2004) 56 ATR 1122"

Blissenden, Michael "Deductions for travel between workplaces" (2004) Issue 34 *CCH Tax Week* 553-55

Boyd, Deborah "Basic CGT awareness for legal practitioners," August 2004 <http://www.ato.gov.au/corporate/content.asp?doc=/content/48306.htm>

Burton, Mark "Implications of amending taxable income" (2004) Issue 33 *CCH Tax Week* 537-40

Edmundson, Peter and McMahon, Peter "GST and securitisation" (2004) Issue 7 *GST News* 1-3

(2004) 2 (1) *eJournal of Tax Research* Volume 2, Issue 1, available at

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

- **Sawyer, Adrian** "Is an International Tax Organisation an Appropriate Forum for Administering Binding Rulings and APAs?"

- Freedman, Judith "Aligning Taxable Profits and Accounting Profits: Accounting standards, legislators and judges"

- Ming-Ling Lai, Siti Normala Sheikh Obid and Ahamed Kameel Meera "Towards An Electronic Filing System: A Malaysian survey"

Ott, Katarina "The Evolution of the Informal Economy and Tax Evasion in Croatia"

- **Grbich, Yuri** "New Modalities in Tax Decision-Making: Applying European experience to Australia

Kenny, Paul 'Montgomery: Implications for *Eisner* and *Myer*' (2004) 7 *Flinders Journal of Law Reform* 243- 260

Kercher, Bruce "Why the history of Australian law is not English: Second Alex Castles Lecture in Legal History, October 2000" (2004) 7 *Flinders Journal of Law Reform* 177-204

Leigh, Andrew *Deriving long-run inequality series from tax data*, Canberra, Australian National University, Centre for Economic Policy Research, Discussion Paper No 476, September 2004

<http://cepr.anu.edu.au/pdf/DP476.pdf>

Monaghan, Michael "Making identity management work," Information Security World Conference – 23-25 August 2004 Sydney Convention Centre

<http://www.ato.gov.au/corporate/content.asp?doc=/content/48510.htm>

Murphy, Cameron "Tax deductibility and litigation: reducing the impact of legal fees and improving access to the system" (2004) 10 (1) *University of New South Wales Law Journal Forum*: Stopping the clock? The future of the billable hour 31-33

Murphy, Shirley "Confronting fees before members are caught by choice" (2002) Issue 32 *CCH Tax Week* 521-24

(2004) 10 (3) *New Zealand Journal of Taxation Law & Policy*

- **Sawyer, Adrian** and **Tan, Lin Mei** "Editorial"

- **Maples, Andrew J** "The Tax Treatment of Payments to Prospective Employees: "Golden Hellos" Reconsidered"

Sawyer, Adrian & Tan, Lin Mei "Limited Scope Amnesties - Are They the Answer?"

- **Devos, Ken** "Penalties and Sanctions for Taxation Offences in New Zealand: Implications for Taxpayer Compliance"

- Carr, Shirley & Chan, Carrol "New Zealand's Fringe Benefit Tax 20 Years On: An Empirical Investigation into Employers' Perceptions"

- **Dabner, Justin** "Responding to Globalisation: Are Imputation Systems Up to the Challenge?"

Raphael, David KL "Risks revealed or considered in recent decisions involving blind trusts" (2004) 78 *Australian Law Journal* 513-29

"Real tax reform and fraudulent tax reform" (Winter 2004) 61 *National Observer* 8-10

Smith, Catherine Vidler & **Prebble, John** "Databases for New Zealand legal research" (2004) 21 *New Zealand Universities Law Review* 173-79

Sridaran, Maheswaran, 'Who pays the lion's share of personal income tax?' (2004) Issue 29 *CCH Tax Week* 477 – 479

(2004) 8(1) *The Tax Specialist*

- Hadassin, Mark and Diskin, Zorach "International tax reform delivered – the participation exemption and other measures, Part 1
- Jewell, Murray and Cridland, Matthew "Update: GST securitisations – change to ATO view"
- Stacey, Paul "Input tax credits lost and gained- *Redrow* re-interpreted and fuel cards"
- Howe, Betsy-Ann and Howell, Benita "Amendments to the capital venture regime"
- Scott, Hayden and Spence, Ken "Consolidation and exits – the other end of the food chain, Part 1"
- Hayes, Matthew and Gardner, Christine "Consolidation: technical update, compliance and risk"

(2004) 39 (3) *Taxation in Australia*

- Earle, Neil "Issues & Agendas"
- Rowland, Noel "CEO's message"
- Taxwrite Services "Technical News"
- Taxwrite Services "Tax tips: shares and trusts interests – discount capital gain concession"
- Kronic, David "Margin scheme: other sources"
- Neale, Ray and Smith, Leigh "Tax advice and the consumer protection issue"
- Barbaro, Louise "Transferring assets between superannuation funds in a family law split"
- D'Ascenzo, Michael "Encouraging high levels of voluntary compliance in the SME market"
- Slegers, Peter "Significant issues for primary producers – wine industry"
- Victoria Danilovich, Harwood Andrews Lawyers "A matter of trusts"
- Murugasu, Rohan "Tax case: *ACP Publishing Pty Ltd v Commissioner of Taxation [2004] FCA 874*"
- Greenwood & Freehills "Tax case: *Rataplan Pty Ltd v FCT [2004] FCA 920*"
- Tse, Jerome & Parker, Michael "Q&A: tricks and traps when settling disputes"

(2004) TIA *New South Wales Convention Papers*

- Brazzale, John "Income tax treatment of property development and investment"
- Chambers, Lisa "Harnessing the benefits of your SMSF"
- **Cooper, Gordon** "CGT exemptions, rollovers and special rules"
- Galea, Joe "The lifecycle of a property trust"
- Hotson, Joanne "Investing in property"
- Koutsogiannis, John "The lifecycle of a property unit trust"
- Ray, Monojit "State tax traps in property development joint venture"
- Wolfers, Lachlan "GST and other tax issues in property development"

Walker, Geoffrey de Q "The tax wilderness: how to restore the rule of law" (Winter 2004) 61 *National Observer* 15-27

Wilson, Shaun & Breusch, Trevor "After the tax revolt: why Medicare matters more to middle Australia than lower taxes" (2004) 39 *Australian Journal of Social Issues* 99-116

Overseas

Bulletin for International Fiscal Documentation No. 10 (2004)

- Klaus Vogel "Tax Treaty News"
- Raffaele Russo Tax Treatment of "Dealings" Between Different Parts of the Same Enterprise under Article 7 of the OECD Model: Almost a Century of Uncertainty of profits"
- Marjaana Helminen "Tax Treatment of Cross-border Dividends and Finland's Tax Reform of 2005"
- Nathan Boidman and Michael Kandev "Controversies in Canada Respecting the Taxation of Non-Competition and Related Payments"

Dadswell, Laura "The tax planning clampdown" (2004) 154 *New Law Journal* 1220-21

Duff, David G "Tax treatment of charitable contributions in Canada: theory, practice, and reform" (2004) 42 *Osgoode Hall Law Journal* 47-97

Gouvin, Eric J "Radical tax reform, municipal finance, and the conservative agenda" (2004) 56 *Rutgers Law Review* 409-62

Gravelle, Jane *The marriage tax penalty*, New York, Novinka Books, 2003

Sheppard, Hale E “Perpetuation of the foreign earned income exclusion: US international tax policy, political reality, and the necessity of understanding how the two intertwine” (2004) 37 *Vanderbilt Journal of Transnational Law* 727-64

ATTA News October 2004

<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 arrival of late Spring and early Summer is generally greeted by university students with mixed emotions, some positive and some negative. On the positive side the thought of many weeks of freedom from the constant stream of lectures with the prospect of earning some money or using their free time for the pursuit of other pleasures is a very inviting. On the negative side the prospect of end of semester or end of year exams and tests is not a thought that conjures up warm or delightful feelings.

A question that could be posed is whether the negative vibes associated with assessment be it in the form of exams, assignments or other tests is warranted. As a general observation, students would prefer lesser assessment rather than more assessment while recognising that assessment is a necessary evil that they must complete in order to pass a course and achieve a qualification.

One would have to question whether we as educators are selling the concept of assessment appropriately. Assessment as we know is part of the learning process as it forms an integral part of the feedback loop informing us of how our teaching objectives are being achieved by our students. More particularly assessment should be viewed as an opportunity for our students to do a stock take of their knowledge and understanding of a course that they are undertaking. Timely assessment can give guidance to students on the areas that they need to spend more time to enhance their understanding and the areas that they have already an established understanding.

Assessment if considered by students as being part of the educational process can assist students to feel less threatened by completing assignments and exams. Assessment should be viewed as an opportunity to demonstrate your knowledge and give pointers to where further work is needed. While items of assessment particularly end of semester exams are viewed as an end in themselves every item of assessment could be viewed as part of the trip along the knowledge highway and used appropriately can assist students to keep travelling on...

I appreciate that the period from late October to the end of November is a busy time for all of us but don't forget to keep our Annual Conference in Wellington in mind. If you have submitted an abstract already this is great or if you are still working on a paper (as I am) make sure to submit your abstract to David Dunbar by Monday 8th November 2004 – see item 2 in this newsletter.

Our Annual General Meeting (AGM) will form part of the 2005 Annual Conference at Victoria University (Thursday morning) and we will have an election of the executive for the next two years. If you are interested in taking a more active role in the organisation please consider taking on one of the executive positions. Our AGM will discuss the 2006 Annual Conference, which is being hosted by our

colleagues at the University of Melbourne. Miranda Stewart from the University of Melbourne has sent us a proposal in relation to dates and I have taken an extract from her memo as follows:

“ Proposed Dates of Conference

The Conference is usually held in the last week of January each year. In Melbourne at that time, this coincides with the *Australian Tennis Open 2006* (which runs from Monday 16 January – Sunday 29 January). We obviously want to take advantage of this coincidence to encourage members of ATTA to attend the conference and see a bit of tennis at the same time. However, if we were to hold the ATTA conference in the last week of January, this would overlap with some of the most exciting tennis days (towards the end of the competition).

I propose that we hold the ATTA Conference slightly later than usual, on the following dates immediately after conclusion of the Australian Open:

Monday 30 January 2006 (Preliminary PhD and Teaching Workshops)

Tuesday 31 January 2006 (Day 1)

Wednesday 1 February 2006 (Day 2)

Alternatively, the PhD and Teaching Workshops could be held on the Wednesday if that was thought to be appropriate.

International Guest Speakers

The timing of the ATTA Conference adjacent to the Australian Open may assist us in bringing international guests (apart from our NZ members!) to the Conference. This has not been done a great deal in the past, but I have received expressions of interest from UK, US and Canadian tax academics in visiting Melbourne at that time. I think this could add an extra dimension to the Conference which would enhance it greatly.

I realize that it is all a long way off, but I wanted to bring these issues to the ATTA Board early so that we can decide a date at or before the 2005 ATTA Conference and I can proceed with organization from early next year.”

I have included this extract to enable you to be aware of the issues associated with planning for 2006. We will be confirming the dates of the 2006 conference at our 2005 AGM.

T’il next time... take care.

Tom Delany

2 ATTA Conference 2005

AUSTRALASIAN TAX TEACHERS’ ASSOCIATION
 17th Annual Conference
 26-28 January 2005
 Wellington, New Zealand
 Hosted by:
 School of Accounting & Commercial Law
Victoria University of Wellington

CONFERENCE BROCHURE

Please find attached the Conference Brochure for the Seventeenth Annual Conference of the Australasian Tax Teachers’ Association to be held in Wellington, New Zealand on 26-28 January 2005. A copy of the conference brochure can also be downloaded from the following site:

www.sacl.vuw.ac.nz/vuw/content/display_content.cfm?id=1972

Highlights of the Conference Programme include:

- Optional Doctoral and Teaching Workshops to be held on Wednesday 26 January prior to the opening of the Conference. These are first time events for the Association –we hope as many of you will be able to attend as possible. Further details are below.
- Opening Function to be held on the Wellington waterfront (Lambton Harbour) including buffet dinner. The main conference opening formalities will be held here instead of the following morning.
- The Annual Meeting of ATTA is scheduled for Thursday morning –the first day of the conference ensuring everybody can attend.
- Prize awards will be offered for the best paper, the most original paper and for the most promising new scholar. You’ve got to present a paper at the Conference to be in!!!
- The Conference Dinner will be held at the Skyline Restaurant at the top of Wellington’s famous Cable Car offering sweeping views of Wellington’s Harbour on a summer evening.
- On Friday we will have a short closing ceremony and prize giving, followed by an informal meal and excursion –further details to follow!
- The closing date for abstracts is the 8th November –acceptances will be with you by the 15th of November. The date for the final submission of papers has been pushed back to 10th January giving everyone extra time to complete their paper.

Presenting a Paper

The theme of the conference is “Trans-Tasman Tax Perspectives”, however, all papers related to taxation will be considered for presentation at the conference. Papers presented will also be eligible for inclusion in a refereed monograph to be published after the conference.

If you are interested in presenting a paper please submit a brief abstract of your paper (preferably by email) to David Dunbar at david.dunbar@vuw.ac.nz by **Monday, 8 November 2004**. (Tel: ++(64)(4) 463 7422; Fax: ++(64)(4) 463 5076.) Acceptances of papers will be notified to authors by 15 November 2004 at the latest. The final date for submission of conference papers is Monday, 10 January 2005.

Doctoral and Teaching Workshops – Wednesday 26 January

As a trial we are offering two optional half-day workshops. On Wednesday morning there will be a Doctoral Workshop for current and intending PhD students (plus supervisors, recent PhD graduates and anyone else interested). As many ATTA members are working on (or thinking about) PhD study this will be an excellent opportunity to meet and discuss. Are you a recent PhD graduate? Or PhD supervisor? Why not come along and share your experiences?

A programme for the Doctoral Workshop will be issued shortly. All inquiries regarding this Workshop should be directed to the Workshop Chairperson:

Dr. David White
School of Accounting & Commercial Law
Victoria University of Wellington
P O Box 600
Wellington
NEW ZEALAND

Email: david.white@vuw.ac.nz
Tel: ++(64)(4) 463 5705
Fax: ++(64)(4) 463 5076

On Wednesday afternoon a Teaching Workshop will be held. This will be an excellent opportunity to share your teaching experiences and learn from other colleagues. Dr. Margaret McKerchar from the University of Sydney –Orange has kindly agreed to Chair this Workshop.

Teaching Workshop

A number of offers have been received from members interested in presenting at the teaching workshop (to be held in conjunction with the upcoming conference) - thank you! If there are others out there who would like to present in this session, please let me know ASAP so that the format for the session can be developed. At this stage I'm open-minded to how we might best do this (suggestions welcome!) - but I'd like to have as many members as actively involved as possible. The concept was to share our experiences with a view to improving the effectiveness of our teaching.

Further details will be available shortly. If you are interested in assisting Margaret or presenting a paper about teaching methods, please contact Margaret at:

Faculty of Rural Management
The University of Sydney at Orange
P O Box 883
Orange, NSW 2800

Email: mmckerch@orange.usyd.edu.au
Tel: ++(61)(2) 6360 5569
Fax: ++(61)(2) 6360 5590

There is a nominal fee of NZ\$25 to cover lunch and catering for these two workshops. Whether you wish to attend one or both of the workshops you can join us for lunch.

General

Any other inquiries concerning the academic programme should be directed to David Dunbar (contacts details above). Inquiries concerning conference organisation and administration should be directed to Barbara Cordes, (Email barbara.cordes@vuw.ac.nz, Tel: +(64)(4) 463 5078; Fax: +(64)(4) 463 5076.) Conference Registration Forms should be sent to Sarah Dunstan (sarah.Dunstan@vuw.ac.nz, Tel: +(64)(4) 463 5233, Extn 8009, Fax: +(64)(4) 463 5076.)

Key Dates

8 November 04	Final date for submission of abstract of paper.	
15 November 04	Final date authors will be notified of the acceptance of their papers.	
30 November 04		Final Conference
13 December 04	Final Date for Conference Registration at early-bird rate.	
10 January 05	Final date for submission of conference paper.	
26 January 05	Optional Doctoral and Tax Teaching Workshops. Conference Opening & Welcome Function 7pm.	
27 January 05	Conference begins.	

Vacation Opportunities!

The Wellington region offers a variety of attractions for everyone's interests. There are two wine producing regions in the area (Martinborough and Marlborough). Or visit the sets from the trilogy of films *Lord of the Rings*, head to nature in the Marlborough Sounds and the Nelson region, or view New Zealand's native bird life at Karori or Mt Bruce bird sanctuaries. In Wellington City visit Te Papa New Zealand's National Museum, Parliament House various art galleries, or enjoy Wellington's café society and waterfront (Lambton Harbour). Whether you visit for 3 days or 3 weeks there's lots to do!

For further information about vacationing in the Wellington region see:

www.wellingtonnz.com

On behalf of the Organising Committee we hope to see you all in Wellington next year.

Andrew Smith.

Associate Professor in Accountancy
Victoria University of Wellington

3 Arrivals, departures and honours

Congratulations to Michelle Markham, who has been awarded the degree of Doctor of Philosophy by Bond University. Her thesis title was: *The Transfer Pricing of Intangibles: US, OECD and Australian Perspectives - A Comparative Analysis*. Michelle has a contract from Kluwer Law International to write a book, provisionally entitled *The Transfer Pricing of Intangibles*. The book should be published in 2005.

Colin Fong was the Curtin Business School Visiting Fellow, 2004 for the period 18-27 October and gave addresses to the Taxation Institute of Australia, the Australian Law Librarians Group, the Curtin Business School tax and legal staff and Curtin University Library staff. In addition to this Colin and Dale Pinto have started work on a joint publication.

Sunita Jogarajan joined the law faculty at Melbourne University in July as a lecturer in taxation law. Sunita also works part-time at KPMG in the Tax Policy & Strategy group.

4 Atax Research Fellowships 2005

Applications are invited for up to two Atax Research Fellowships with each Fellowship valued at up to A\$7,500. Atax will provide office space, computer equipment and research support at the Atax campus in Coogee, Sydney, Australia. It is expected that successful applicants will spend no less than four weeks working at Atax on a mutually agreed areas of research in the field of taxation or its related disciplines.

More particularly, the successful applicants will be expected to:

1. produce at least one research paper on a topic of taxation interest. This paper will be published as part of the Atax Discussion Papers Series and may also be published elsewhere;
2. conduct one Atax research seminar (which may be based on the research paper noted above) for Atax staff and other interested tax academics;
3. collaborate with Atax staff (possibly in a mentoring role) in the writing of a paper on any aspect of taxation or its related disciplines and suitable for eventual publication in a refereed journal; and
4. participate in Atax activities that may be occurring during the period of the Fellowship. Participation will not involve any formal teaching or research duties other than those specified in items 1 to 3 above, but will involve a more collegial participation from which Atax staff can benefit.

Fellows will be responsible for organising their own travel and accommodation arrangements. Atax will provide office accommodation and some support services.

Interested persons should send a letter of application, indicating taxation areas that they would wish to research under the Fellowship and when they would like to undertake the Fellowship (the preferred timing being August 2005), together with an up-to-date curriculum vitae to:

Associate Professor Binh Tran-Nam
Atax
UNSW
Sydney NSW 2052
Australia
email <b.tran-nam@unsw.edu.au>

Applications must be received by 30 November 2004, and successful applicants will be notified by 31 December 2004.

Selection criteria

The Fellowships are open to academics and others working in taxation and related disciplines. Applicants may be Australian residents or non-residents. Each applicant will be assessed on his or her abilities to be able to contribute to the success of the Atax research profile.

Background to Atax

Atax is the Australian Taxation Studies Program, and is located within the Faculty of Law at The University of New South Wales (UNSW). Atax offers postgraduate and undergraduate degrees in taxation to over 1,400 students studying on a part time basis across Australia and overseas. Its mode of delivery is a synthesis of traditional distance education and more conventional face to face teaching/learning, utilising technology based media. Atax operates from a sub campus of UNSW, pleasantly located overlooking the ocean in the eastern suburbs of Sydney. With a full time staff of 18 tax, law, accounting and economics academics, Atax boasts the greatest concentration of tax academic staff in Australasia. Further details about Atax can be obtained by visiting the Atax homepage on www.atax.unsw.edu.au

Further information

For more information about the Research Fellowships please contact Associate Professor Binh Tran-Nam on tel +612 9385 9361 or email b.tran-nam@unsw.edu.au.

5 Vacancies

Assistant Lecturer Department of Business Law and Taxation, Faculty of Business and Economics
Qualified personnel are invited to apply for the above tenurable positions. The successful candidate will be expected to contribute to research, teaching and administration in the department.

Salary range: \$39,957 - \$54,226 p.a. Level A plus generous superannuation

Location: Clayton campus

Contact: Ms. Mary Ly on 9903 1444 or email Mary.Ly@BusEco.monash.edu.au.

Ref No: A045363

Applications close: 29/10/2004

Applications: By mail addressed to Prof Paul von Nessen, Head, Department of Business Law and Taxation, Faculty of Business and Economics, Monash University, PO Box 197, Caulfield East Vic 3145 or email Paul.vonNessen@BusEco.monash.edu.au

Assistant Lecturer Department of Business Law and Taxation, Faculty of Business and Economics
Qualified personnel are invited to apply for the above tenurable positions. The successful candidate will be expected to contribute to research, teaching and administration in the department.

Salary range: \$39,957 - \$54,226 p.a. Level A plus generous superannuation

Location: Caulfield campus

Contact: Ms. Mary Ly on 9903 1444 or email Mary.Ly@BusEco.monash.edu.au.

Ref No: A045364

Applications close: 29/10/2004

Applications: By mail addressed to Prof Paul von Nessen, Head, Department of Business Law and Taxation, Faculty of Business and Economics, Monash University, PO Box 197, Caulfield East Vic 3145 or email Paul.vonNessen@BusEco.monash.edu.au

6 Tax, Accounting, Economics and Law Related Meetings

Local

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, 10'Connell Street, Sydney or by a Intensive 5 day short course at Atax.

Evening classes (6-8pm, AGSM, 10'Connell Street, Sydney, NSW)

Taxation of Employee Remuneration (Monday evenings)

Principles of GST Law (Tuesday evenings)

Taxation of Trusts (Wednesday evenings)

Principles of Australian International Taxation (Thursday evenings)

Intensive classes (Atax, 45 Beach St, Coogee, NSW)

For more information and an application form, visit

<<http://www.atax.unsw.edu.au/study/ce2004.htm>>

<http://www.atax.unsw.edu.au/study/ce2004.htm> or phone Atax on 02 9385 9333.

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.

For further enquiries, contact Sarah Hadfield by telephone on (02) 8223 0031, or by email by clicking <mailto:sarahhadfield@taxinstitute.com.au>

Taxation Law units of study available on a single unit "attendance only" basis through the **Faculty of Law, University of Sydney** for 2004.

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

In addition special brochures have also been prepared in relation to:

"Advanced Goods & Services Tax" - please

download: <http://www.law.usyd.edu.au/cle/2004/special/AdvancedGoodsServicesTax.pdf>

and "Comparative Value Added Tax", please download:

<http://www.law.usyd.edu.au/cle/2004/special/ComparativeValueAddedTax.pdf>

If you have any queries concerning these courses or are unable to download the brochure, please contact Ms Val Carey, Continuing Legal Education, Faculty of Law (Telephone No. 9351 0238, email; valc@law.usyd.edu.au)

Constitutional Law Teachers Workshop, the Faculty of Law, UTS, Sydney, 26 November 2004, organised by The Centre for Comparative Constitutional Studies, Faculty of Law, University of Melbourne. The Workshop will take place immediately before the Australian Association of Constitutional Law's Annual Conference which is scheduled to take place in Sydney on the evening of Friday 26 November and on Saturday 27 November.

The aim of the Workshop is to share experiences and information within the community of Australasian constitutional law teachers. The format will be informal and flexible. Each session will contain a number of short introductory presentations leaving maximum time for discussion by all participants.

The Workshop will cover a range of themes and issues that arise in teaching constitutional law subjects in Australasian law schools. These may include:

- Teaching generic legal skills through constitutional law – is there a distinctive constitutional law contribution to skills education?
- Teaching substantive constitutional law topics – case studies in what works and what doesn't
- The boundaries of the subject – what topics belong in constitutional law?
- Teaching and assessment models
- Motivating students to study constitutional law

We are looking for people who would like to give introductory presentations on any of these themes, for people who are interested in reporting on innovations (or ongoing challenges) and for suggestions about any other themes relating to constitutional law teaching and assessment.

Please contact Simon Evans (details below) if you are interested in being involved and to make sure you receive the final details and registration form.

Dr Simon Evans
 Deputy Director, CCCS and Director of Teaching
 Faculty of Law
 University of Melbourne
 Direct line: (03) 8344 4751
 e-mail: s.evans@unimelb.edu.au

Seventeenth Annual Australasian Tax Teachers Association Conference 2005, January 2005, Victoria University of Wellington, Wellington, New Zealand. See the Advance Call for Papers, in item 2 of this News. Contact David White, David.White@vuw.ac.nz

Legal Ethics colloquium. We are planning a meeting of people interested in legal ethics to be held at Canterbury in early February 2005 (on the 9th and 10th of February) and are keen to include anyone from your institution. Your assistance would be appreciated.

Duncan Webb, University of Canterbury, Private Bag 4800 Christchurch 8020 New Zealand
duncan.webb@canterbury.ac.nz

29th Lawasia Biennial Conference, Lawasia Down Under, 21-24 March 2005, Gold Coast, Queensland hosted by the Queensland Law Society
<http://www.lawasiadownunder.com/Announcement/index.htm>

ASBBS Conference Plan for Spring 2005 now! Join fellow Australasian business and behavioural scientists for the 2005 Annual Meeting of the Australasian Society of Business and Behavioural Sciences to be held in Cairns, Australia during August 5-7, 2005.

Conference Theme - *Academia and industry - Communication and dialogue*

Scholarship: The conference committee invites papers from all areas of Business and Behavioural Sciences. We are interested in papers that reflect applications of business and behavioural science research and scholarship to real-world business problems. Submit completed papers to the appropriate track chair with a copy to elias.shehadie@jcu.edu.au. The deadline for submission of papers is

February 28, 2005. Papers will be doubleblind reviewed.

Papers may be submitted as follows:

Adee Athiyaman, **Conference Chair**, adee.athiyaman@jcu.edu.au

Greg Teal, Program Chair, New Zealand, greg.teal@uws.edu.au

Legal Studies: All Areas Colin Anderson andersoc@usq.edu.au

Thematic Paper and Keynote Speaker Competition: Separate proposals are invited on the conference theme "Academe and industry: Communication and dialogue".

Submit your complete paper to the Conference Chair by the deadline of February 28, 2005. The author of the best paper will be selected as the Keynote Speaker for the Annual Banquet of ABBSA with a special recognition. Further details may be obtained from the conference chair or at <http://ecomm-trial.jcu.edu.au/~cber/conferences.html>

Eighteenth Annual Australasian Tax Teachers Association Conference 2006, January 2006, University of Melbourne Law School. Contact Miranda Stewart, m.stewart@unimelb.edu.au A location map of the Law School is available: <http://www.law.unimelb.edu.au/LawSchoolStreetPlan.jpg>

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 2004 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. Generally all courses are held in Amsterdam. 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

Transfer Pricing of Intangibles. A two-day course designed to provide participants with a good understanding of the many complex issues regarding the pricing of intangibles, from both the OECD and US perspectives. Through group discussions and case studies, participants will acquire some of the practical skills needed when dealing with the transfer pricing of intangibles. Amsterdam, 1 & 2 November 2004

International Tax Aspects of Permanent Establishments. A two-day course that will explore the concept of permanent establishment (PE) in depth and by reference to practical situations. Emphasis is placed on a number of complex tax issues relating to PEs such as profit allocation, non-discrimination, e-commerce and the problems surrounding agency PEs. The latest OECD developments will also be examined. Amsterdam, 11 & 12 November 2004

Introduction to European Value Added Tax. A three-day introductory course on value added tax in the European Union. Participants will learn about the most important VAT principles and issues which anyone dealing with value added tax in the European Union is confronted with and needs to understand. Amsterdam, 17-19 November 2004

Double Taxation Relief. Two-day intermediate course designed for anyone confronted with relief from double taxation under different tax systems and in different countries. You will become familiar with the various methods of double taxation relief and understand how the techniques operate. You will get to know the many difficulties and pitfalls of applying the various methods. Amsterdam, 03 & 04 February 2005

Introduction to European Customs and Excise Duties. Two-day introductory course that helps you understand the main issues involved in the application of customs law and excise duties within the European Union. You will gain valuable insight into the most important principles and learn how to deal with the customs and excise duties problems that arise in daily practice. Amsterdam, 10 & 11 February 2005

Interpretation and Application of Tax Treaties I. Three-day introductory course designed to give you a framework for understanding the main issues involved in the application of income tax treaties. The course is particularly useful for tax professionals who have experience of their national tax system, but who have now moved to an international department where they have to deal with treaties. Amsterdam, 21 - 23 February 2005

Interpretation and Application of Tax Treaties II. Two-day intermediate course for those who deal with double tax treaties on a regular basis and want a more in-depth understanding of some of the more complex issues raised by double tax treaties. This course is a perfect complement to Interpretation and Application of Tax Treaties I. Amsterdam, 24 & 25 February 2005

Corporate Financing. Two-day course providing participants with an in-depth analysis of the tax issues arising from the implementation of various cross-border corporate financing techniques. Amsterdam, 03 & 04 March 2005

Principles of Transfer Pricing. Two-day introductory course focussing on the most important principles of transfer pricing for tax purposes. You will obtain a good understanding of transfer pricing rules and will be able to identify transfer pricing issues in practice and design solutions to the most common transfer pricing problems. Amsterdam, 10 & 11 March 2005

Summer Course: Principles of International and Comparative Taxation. For newcomers in the world of cross-border taxation the ITA Summer Course is the best introduction you can get. Or it is a great course to refresh your memory! This course deals with the basic concepts and principles of international tax law and what the main current issues of international tax law are. You will acquire a structured understanding of the concepts and principles of international tax law. Amsterdam, 22 August - 02 September 2005

For 2004/2005 courses go to http://www.ibfd.org/news/course_calendar.htm

The ITA also offers tailor-made in-house courses on a worldwide basis for corporate clients, tax administrations and other organizations. Should you have any queries, please contact Arcotia

Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by a.hatsidimitris@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 59th International Atlantic Economic Conference will be held in London, England, 9-13 March 2005

20th Annual High Tech Tax Institute, 8-9 November 2004, San Jose State University Department of Accounting and Finance/Tax Executives Institute provides continuing education and scholarships for students and professionals on relevant tax issues for computer companies, as well as pharmaceutical, biotech, communications, and aerospace industries. Contact Prof Stewart Karlinsky karlin_s@cob.sjsu.edu

Australian Accountants & Lawyers Conference, Whistler, Canada, 8-15 January 2005, <http://www.aalc.com.au>

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

Other useful tax and law related conference websites include the **IBFD Course calendar** http://www.ibfd.org/news/course_calendar.htm **UNSW Faculty of Law Conference Calendar 2004** http://www.law.unsw.edu.au/news_and_events/events/events.asp **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 Professional Development Calendar** <http://www.lexisnexis.com.au/nz/conferences/seminars/default2004.asp> See also the *inTax Seminars Directory*, published in *inTax Magazine*. **Practising Law Institute** <http://www.pli.edu/> **New York County Lawyers Association** <http://www.nycla.org> **American Bar Association** <http://w3.abanet.org/home.cfm> **New York Bar Association** <http://www.nysba.org/> For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

7 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

Local

19 (3) *Australian Tax Forum*

- **Prebble, John** "Avoidance and other consequences of publishing Commissioner's interpretation guidelines"
- Udomvitid, Kalaya & Fan, Chuen-mei "The e-commerce tax losses in Thailand"
- **Hodgson, Helen** "Mum – it's not fair! An analysis of transfer payments to Australian families applying the criteria of equity and simplicity"
- Blazic, Helena "Personal income tax compliance costs at an individual level in Croatia"
- Salinas-Jimenez, Javier & Sanz, Jose Felix "Some empirical evidence on the tax perception of Spanish taxpayers"
- **Evans, Chris** "Taxing personal capital gains in Australia: complexity and proposals for reform"

(2004) 33 (3) *Australian Tax Review*

- Cashmere, Maurice “Part IVA after Hart”
- **Freudenberg, Brett** “The end of asset revaluation”
- **Evans, Chris** “Diminishing returns: the case for reduced annual filing for personal income taxpayers in Australia”
- Reilly, Jerry “Hart: High Court unites against split loans”

Burgess, Philip “Deducting travelling expenses – still a *Payne* in the posterior” (2004) No 41 Weekly Tax Bulletin 1619-23

Burton, Mark “The meaning of “permanent establishment” in *McDermott Industries*” (2004) Issue 39 *CCH Tax Week* 641-44

Carmody, Michael *Corporate Governance and Tax Compliance*, Address to the IQPC Conference, Sydney, 22 September 2004 <http://www.ato.gov.au/corporate/content.asp?doc=/content/sp200405.htm>

Dabner, Justin “An update on the OECD’s harmful tax practices project” (2004) Issue 40 *CCH Tax Week* 657-62

Dabner, Justin “Why we must replace Pt IVA: a suggestion for reform” (2004) Issue 41 *CCH Tax Week* 673-77

Hayes, Terry “Tax Office raises the stakes for lawyers” (2004) 42 (9) *Law Society Journal* 58-60

Inglis, Michael “Capital gains tax - get the timing right (2004) 42 (9) *Law Society Journal* 56-61

Sridaran, Maheswaran “Was interest expenditure a capital outgoing? A review of the *Macquarie Finance* case” (2004) No 40 *Weekly Tax Bulletin* 1587-89

(2004) 39 (4) *Taxation in Australia*

- Earle, Neil “Issues & Agendas”
- **Dirkis, Michael** “Tax Director’s Report”
- Taxwrite services “Technical News”
- Taxwrite services “Tax tips: school building funds”
- Shaflender, Leonid & Kashyap, Amit “Residence of companies not incorporated in Australia”
- Szekely, Les & Olz, Chantal “Grappling with Division 3A in the real world”
- Taylor-Sands, Michael “Australian companies with offshore businesses – the new order”
- McCormack, Jock “Tax practice – a change in the landscape”
- Mathison, Neil, “A matter of trusts”
- Hirst, Andrew “Tax case: *McDermott Industries (Aust) Pty Ltd v Commissioner of Taxation* [2004] FCA 1044
- Nguyen, Lucie “Tax case: *Lopez v Deputy Commissioner of Taxation* [2004] FCA 756”
- Tse, Jerome; Payne, Mark & Parker, Michael “Q&A”

(2004) 8 (2) *The Tax Specialist*

- Scott, Hayden & Spence, Ken “Consolidation and exits – the other end of the food chain”
- Haddasin, Mark & Diskin, Zorach “International tax reform delivered – the participation exemption and other measures, Part 2”
- Taylor-Sands, Michael “Australian companies with offshore businesses – the new order”
- Stacey, Paul “Division 129 – dual purpose carriageway or one lane highway?”
- Pentony, Tim “Non-resident insurers: is division 15 of the ITAA 1936 still relevant?”

Timms, Roger “Ensure your service trust will pass ATO scrutiny” (2004) 3 *Law Practice Management Newsletter* 157-58

Overseas

Asia-Pacific Tax Bulletin No. 9/10 (2004)

- Sybrand van Schalkwyk and Professor **John Prebble** “International - Value Added Tax and Financial Services” This article is the first of a four-part series.
- Nirav Shah “India - Casenote from India: What Shall Prevail - Tax Treaty or Income Tax Act?”

- Antonio Alvarado, Roustam Vakhitov and Salah Gueydi “Taxation of Contractors in the Oil and Gas Sector - A Case Study”

Asia-Pacific Tax Bulletin No. 11 (2004)

- Sybrand van Schalkwyk and Professor **John Prebble** “Defining Interest-Bearing Instruments for the Purposes of Value Added Taxation”

- Hans H. Drijer and Wendy M.C.P. Houben “Indonesia The Netherlands Finance Structure in Practice”

Angel Q. Yoingco “Philippines Development in Fiscal Planning and Research”

International Transfer Pricing Journal No. 5 (2004)

- Jeltje van der Meer-Kooistra “A Model for Making Qualitative Transfer Pricing Adjustments”

- Luís Eduardo Schoueri and Ricardo Pereira Ribeiro “Brazil - New Withholding Taxes on Imported Services”

- Jenny Alence “South Africa - Funding Offshore Subsidiaries: A Transfer Pricing Perspective”

- Lingguang Bao “China - Taxation of Foreign Permanent Representatives: Past, Present and Future”

- Isabel Verlinden, Patrick Boone and Amandine van den Bussche “Belgium Coordination Centres: New Regime Receives Blessing from EU Commission”

- Heinz Klaus Kroppen and Stephan Rasch “Germany - Letter from Ministry of Finance: Cooperation Issues Regarding Transfer Pricing”

Rolf Wüthrich “Switzerland - Federal Tax Administration Circular Regarding Taxation of Service Companies”

International VAT Monitor No. 5 (2004)

- Editorial “How much tax do you want to pay?”

- Walter van der Corput “VAT Options Exercised by the New Member States”

- Raffaele Russo and Emiliano Zanotti “VAT Personality of Fixed Establishments: Preliminary Ruling Requested from the ECJ”

Michele Iavagnilio “Intermediary Services — What the ECJ Did Not Say”

- Fabiola Annacondia “The European Court of Justice — Judgments and Cases Pending”

8 Quotable quote

“When you consider the size of the “tax industry” a simple tax system would create economic chaos.

Just look at the numbers employed in Treasury and the ATO – not to mention the printing industry, internet providers, software companies, computer programmers, lecturers, seminar organisers, and tax product publishers.

What would they all do if the taxation system were simple?”

Marlborough, Ron “Tax complexity creates many jobs” Letters, *Australian Financial Review*, 28 October 2004, p 67

ATTA News November 2004

<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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Attachment: ATRF Research Grants 2005 brochure	

1 Presidential column

It is time (well almost) to breathe a collective sigh of relief with the conclusion of another academic year. While, I appreciate that all marking may not be finished just yet and some universities may offer Summer courses, I will venture to say, let the Summer break begin!!! Having spent just three months on academic development leave (three more to go) I can really appreciate the benefits of having a break from teaching and wish you well in re-charging your batteries over the Summer period.

I trust that many of you can make the trip to visit Victoria University of Wellington to attend our 17th Annual Conference. It promises to be a wonderful event with plenty of opportunity to enhance your academic knowledge and have a really good time. Please read item 2 and ensure that you get your registration in (if you have not done so already) and make your travel arrangements and tell your friends that you are off to Wellington for a mind enhancing experience.

This week-end the Black-Caps (NZ team) and the Australian Cricket team face each other in Brisbane (famous Gabba pitch) in the first of the test matches this Summer. It is a pity that the NZ team has been affected by injuries but I hope that all is well when play commences on Thursday 18th.

That's it for now. Take care!!

Tom Delany

2 Cookin' up a Summer Treat

I'm looking out at a still blue harbour and a clear blue sky - Wellington at its best. High on the tip of Miramar peninsular, Peter Jackson has built a film lot for his King Kong movie. At night, the powerful film lighting can be seen from many points around the harbour.

We're very excited about the treats that you're cooking up for us. There is something for all tastes: accounting, administration, education, ethics, jurisprudence, law, and public finance. 2004 has clearly been a productive year for many of you. We have around 50 conference paper abstracts - many familiar faces and a good number of new ones. On that basis, we might expect 70 or more to attend the conference.

We've had an excellent response from people wanting to attend the PhD and tax education workshops on Wednesday 26 January. It seems that many of our members are either involved in doctoral research or contemplating it. Others have been thinking about tax education and will give papers on topics like teaching the jurisprudence of income tax to teaching in a multicultural classroom. We could have 20 or more attend these two workshops.

We've organised a varied social programme to show off the best that Wellington has to offer – a buffet meal welcome on the harbourside at the Wellington Brewing Company, a conference dinner at the top of the Cable Car at the Skyline Restaurant and a farewell adventure.

If you need further encouragement to come, go to
<http://www.wellingtonnz.com/Media/WellingtonQuotes.htm>.

"...the City is a foodies dream, offering a compact, competitive and cosmopolitan restaurant scene..."

Conde Nast Traveller, UK, 2004

"Wellington today is more than hobbit forming...it's absolutely positively addictive" **Gourmet Traveller Magazine, Australia, May 2004**

David White for the ATTA 2005 Organising Committee

3 ATTA Conference 2005

AUSTRALASIAN TAX TEACHERS' ASSOCIATION
 17th Annual Conference
 26-28 January 2005
 Wellington, New Zealand
 Hosted by:
 School of Accounting & Commercial Law
Victoria University of Wellington

CONFERENCE BROCHURE

Please find attached the Conference Brochure for the Seventeenth Annual Conference of the Australasian Tax Teachers' Association to be held in Wellington, New Zealand on 26-28 January 2005. A copy of the conference brochure can also be downloaded from the following site:

www.sacl.vuw.ac.nz/vuw/content/display_content.cfm?id=1972

Highlights of the Conference Programme include:

Optional Doctoral and Teaching Workshops to be held on Wednesday 26 January prior to the opening of the Conference. These are first time events for the Association –we hope as many of you will be able to attend as possible. Further details are below.

Opening Function to be held on the Wellington waterfront (Lambton Harbour) including buffet dinner. The main conference opening formalities will be held here instead of the following morning.

The Annual Meeting of ATTA is scheduled for Thursday morning –the first day of the conference ensuring everybody can attend.

Prize awards will be offered for the best paper, the most original paper and for the most promising new scholar. You've got to present a paper at the Conference to be in!!!

The Conference Dinner will be held at the Skyline Restaurant at the top of Wellington's famous Cable Car offering sweeping views of Wellington's Harbour on a summer evening.

On Friday we will have a short closing ceremony and prize giving, followed by an informal meal and excursion –further details to follow!

The closing date for abstracts is the 8th November –acceptances will be with you by the 15th of November. The date for the final submission of papers has been pushed back to 10th January giving everyone extra time to complete their paper.

Presenting a Paper

The theme of the conference is “Trans-Tasman Tax Perspectives”, however, all papers related to taxation will be considered for presentation at the conference. Papers presented will also be eligible for inclusion in a refereed monograph to be published after the conference.

If you are interested in presenting a paper please submit a brief abstract of your paper (preferably by email) to David Dunbar at david.dunbar@vuw.ac.nz by **Monday, 8 November 2004**. (Tel: ++(64)(4) 463 7422; Fax: ++(64)(4) 463 5076.) Acceptances of papers will be notified to authors by 15 November 2004 at the latest. The final date for submission of conference papers is Monday, 10 January 2005.

Doctoral and Teaching Workshops – Wednesday 26 January

As a trial we are offering two optional half-day workshops. On Wednesday morning there will be a Doctoral Workshop for current and intending PhD students (plus supervisors, recent PhD graduates and anyone else interested). As many ATTA members are working on (or thinking about) PhD study this will be an excellent opportunity to meet and discuss. Are you a recent PhD graduate? Or PhD supervisor? Why not come along and share your experiences?

A programme for the Doctoral Workshop will be issued shortly. All inquiries regarding this Workshop should be directed to the Workshop Chairperson:

Dr. David White
School of Accounting & Commercial Law
Victoria University of Wellington
P O Box 600
Wellington
NEW ZEALAND

Email: david.white@vuw.ac.nz
Tel: ++(64)(4) 463 5705
Fax: ++(64)(4) 463 5076

On Wednesday afternoon a Teaching Workshop will be held. This will be an excellent opportunity to share your teaching experiences and learn from other colleagues. Dr. Margaret McKerchar from the University of Sydney –Orange has kindly agreed to Chair this Workshop.

Teaching Workshop

A number of offers have been received from members interested in presenting at the teaching workshop (to be held in conjunction with the upcoming conference) - thank you! If there are others out there who would like to present in this session, please let me know ASAP so that the format for the session can be developed. At this stage I'm open-minded to how we might best do this (suggestions welcome!) - but I'd like to have as many members as actively involved as possible. The concept was to share our experiences with a view to improving the effectiveness of our teaching.

Further details will be available shortly. If you are interested in assisting Margaret or presenting a paper about teaching methods, please contact Margaret at:

Faculty of Rural Management
The University of Sydney at Orange
P O Box 883
Orange, NSW 2800

Email: mmckerch@orange.usyd.edu.au
Tel: ++(61)(2) 6360 5569
Fax: ++(61)(2) 6360 5590

There is a nominal fee of NZ\$25 to cover lunch and catering for these two workshops. Whether you wish to attend one or both of the workshops you can join us for lunch.

General

Any other inquiries concerning the academic programme should be directed to David Dunbar (contacts details above). Inquiries concerning conference organisation and administration should be directed to Barbara Cordes, (Email barbara.cordes@vuw.ac.nz, Tel: +(64)(4) 463 5078; Fax: +(64)(4) 463 5076.) Conference Registration Forms should be sent to Sarah Dunstan (sarah.Dunstan@vuw.ac.nz, Tel: +(64)(4) 463 5233, Extn 8009, Fax: +(64)(4) 463 5076.)

Key Dates

8 November 04	Final date for submission of abstract of paper.	
15 November 04	Final date authors will be notified of the acceptance of their papers.	
30 November 04		Final Conference
13 December 04	Final Date for Conference Registration at early-bird rate.	
10 January 05	Final date for submission of conference paper.	
26 January 05	Optional Doctoral and Tax Teaching Workshops. Conference Opening & Welcome Function 7pm.	
27 January 05	Conference begins.	

Vacation Opportunities!

The Wellington region offers a variety of attractions for everyone's interests. There are two wine producing regions in the area (Martinborough and Marlborough). Or visit the sets from the trilogy of films *Lord of the Rings*, head to nature in the Marlborough Sounds and the Nelson region, or view New Zealand's native bird life at Karori or Mt Bruce bird sanctuaries. In Wellington City visit Te Papa New Zealand's National Museum, Parliament House various art galleries, or enjoy Wellington's café society and waterfront (Lambton Harbour). Whether you visit for 3 days or 3 weeks there's lots to do!

For further information about vacationing in the Wellington region see:

www.wellingtonnz.com

On behalf of the Organising Committee we hope to see you all in Wellington next year.

Andrew Smith.

Associate Professor in Accountancy
Victoria University of Wellington

4 Arrivals, departures and honours

Grant Richardson is leaving the Department of Business Law and Taxation at Monash University, to further his career in Hong Kong, on a full time basis as follows: Dr Grant Richardson

Assistant Professor, Department of Accountancy, City University of Hong Kong, Kowloon Tong
HONG KONG Email: acgrant@cityu.edu.hk This move is effective from 3 January 2005.

Grant has just been awarded the "Frank Burke Scholarship 2004" in taxation along with his colleague: Dr Roman Lanis (School of Accounting, University of Technology - Sydney). The research project is looking at the implications of some of the major aspects of the Ralph Review of Business Taxation on Australian Corporate Taxpayers using an empirical research design.

Shirley Murphy, lecturer, with Atax will be leaving on 31 December 2004 and will be pursuing her interests in superannuation and other academic areas, and hopes to have time left over for other things that she thinks are important.

Congratulations to Marg McKerchar on her promotion to Associate Professor at the University of Sydney, effective 1 January 2005.

Colin Fong, the Librarian, with Atax, will be leaving on 26 November 2004 and in 2005 will teach legal research at both the University of New South Wales and the University of Sydney, write on legal and tax research matters, and for the foreseeable future, continue to edit *ATTA News*.

Congratulations to Chris Evans on his promotion to Professor at the University of New South Wales, effective 1 January 2005.

5 Atax Research Fellowships 2005

Applications are invited for up to two Atax Research Fellowships with each Fellowship valued at up to A\$7,500. Atax will provide office space, computer equipment and research support at the Atax campus in Coogee, Sydney, Australia. It is expected that successful applicants will spend no less than four weeks working at Atax on a mutually agreed areas of research in the field of taxation or its related disciplines.

More particularly, the successful applicants will be expected to:

- produce at least one research paper on a topic of taxation interest. This paper will be published as part of the Atax Discussion Papers Series and may also be published elsewhere;
- conduct one Atax research seminar (which may be based on the research paper noted above) for Atax staff and other interested tax academics;
- collaborate with Atax staff (possibly in a mentoring role) in the writing of a paper on any aspect of taxation or its related disciplines and suitable for eventual publication in a refereed journal; and
- participate in Atax activities that may be occurring during the period of the Fellowship. Participation will not involve any formal teaching or research duties other than those specified in items 1 to 3 above, but will involve a more collegial participation from which Atax staff can benefit.

Fellows will be responsible for organising their own travel and accommodation arrangements. Atax will provide office accommodation and some support services.

Interested persons should send a letter of application, indicating taxation areas that they would wish to research under the Fellowship and when they would like to undertake the Fellowship (the preferred timing being August 2005), together with an up-to-date curriculum vitae to:

Associate Professor Binh Tran-Nam
Atax

UNSW
 Sydney NSW 2052
 Australia
 email <b.tran-nam@unsw.edu.au>

Applications must be received by 30 November 2004, and successful applicants will be notified by 31 December 2004.

Selection criteria

The Fellowships are open to academics and others working in taxation and related disciplines. Applicants may be Australian residents or non-residents. Each applicant will be assessed on his or her abilities to be able to contribute to the success of the Atax research profile.

Background to Atax

Atax is the Australian Taxation Studies Program, and is located within the Faculty of Law at The University of New South Wales (UNSW). Atax offers postgraduate and undergraduate degrees in taxation to over 1,400 students studying on a part time basis across Australia and overseas. Its mode of delivery is a synthesis of traditional distance education and more conventional face to face teaching/learning, utilising technology based media. Atax operates from a sub campus of UNSW, pleasantly located overlooking the ocean in the eastern suburbs of Sydney. With a full time staff of 18 tax, law, accounting and economics academics, Atax boasts the greatest concentration of tax academic staff in Australasia. Further details about Atax can be obtained by visiting the Atax homepage on www.atax.unsw.edu.au

Further information

For more information about the Research Fellowships please contact Associate Professor Binh Tran-Nam on tel +612 9385 9361 or email b.tran-nam@unsw.edu.au.

6 2005 ATRF Research Grants: Call for Applications

The Australian Tax Research Foundation is calling for applications for the award of a 2005 ATRF Research Grants. The maximum grant is \$15,000 (including GST). Details are included in the attached Brochure.

The ultimate output from the Grant is expected to be a Research Study that could be published by the ATRF.

Further information about the ATRF can be obtained from www.atrf.com.au.

Applications for the ATRF Research Grants should be directed to Neil Warren on (02) 9385 9350 (email n.warren@unsw.edu.au) as should any enquiries.

7 Publishing your Tax Study with the ATRF

The ATRF would like to let all tax researchers know that an important part of the ATRF mission is encouraging tax debate through the publication of important tax research studies. In the past, this has involved not only commissioning studies but also publishing tax related PhDs and the output of major research studies funded from various grant sources (such as the ARC and *ATRF Research Grants*). See www.atrf.com.au for examples of studies commissioned and published by the ATRF over the last nearly 30 years. If you should require further information, contact Neil Warren on (02) 9385 9350 or email n.warren@unsw.edu.au

8 Vacancies

School of Business University of Sydney
Lecturer/s in Business Law Reference No. B44/005348
Senior Lecturer/s in Business Law Reference No. B44/005349
Closing Date: 2 December 2004

The School of Business is seeking to make up to four appointments at Lecturer or Senior Lecturer level

to further develop its research and teaching capability in the discipline of Business Law. Business Law majors are offered in a number of degree programs including the Bachelor of Commerce, Master of Commerce and Master of Business. Research degrees at Masters and Doctoral level are also offered.

The Business Law group, within the School of Business, has taught law since the 1950's. The group comprises lawyers with diverse and multi-disciplinary research interests. All subjects, both undergraduate and postgraduate, are taught in a commercial context involving interaction with cognate disciplines such as Accounting and Finance. The core subject areas required for professional accounting accreditation are Legal System and Contracts, Corporations Law and Taxation Law. Additional subjects offered include Stockmarkets and Derivatives, Banking and Finance Law, Legal Issues in E-Commerce, Consumer Protection Law, Taxation of Business Entities, and Marketing and the Law.

The School of Business offers courses in a wide range of disciplines in addition to business law including accounting, business information systems, finance, international business, management, marketing, transport and logistics, and work and organisational studies. The School currently comprises over 100 academic staff in these disciplines as well as its leading research centres in the world of Work (acirrt) and transport management (Institute of Transport Studies).

Essential criteria for Lecturer positions (Ref No. B44/005348): A Bachelor's degree or Master's degree in law; evidence of high quality teaching; demonstrated ability to achieve research outcomes with refereed publications; an active research program with significant potential for future publication; expertise in one or more of the major areas of business law including legal systems and contracts, corporations law, taxation law, consumer protection law and financial services law; and evidence of successful teamwork and a collegial approach.

Desirable criteria for Lecturer positions: Significant progress towards a research degree preferably PhD; experience in industry and / or the profession.

Essential criteria for Senior Lecturer positions (Ref No. B44/005349): A Bachelor's degree or Master's degree in law; evidence of high quality teaching with substantial teaching experience, at both undergraduate and postgraduate level, and evidence of contributions to course and program development; an established research record including a significant number of publications in high quality refereed journals; an active research program with significant potential for future publication; expertise in one or more of the major areas of business law including legal systems and contracts, corporations law, taxation law, consumer protection law and financial services law; evidence of leadership skills and ability to foster excellence in research, teaching and policy development in the discipline; competency in administration including course and program administration; evidence of commitment and service to University, discipline and the profession; evidence of successful teamwork and a collegial approach.

Desirable criteria for Senior Lecturer positions: A PhD in law; ability to attract research funding; a successful record of honours and postgraduate supervision.

Applicants must state which position they are applying for, including the reference number. Applicants applying for both positions must address the essential and desirable criteria for each position.

The positions are full-time continuing, subject to the completion of a satisfactory probation and/or confirmation period for new appointees. Membership of a University approved superannuation scheme is a condition of employment for new appointees. A salary supplement may be negotiated with successful applicants.

Level of appointment and responsibility will be commensurate with qualifications and experience. For further information, contact Mr. Geoffrey Hart, Chair of the Discipline of Business Law on +61 2 9351 2070 or e-mail: g.hart@econ.usyd.edu.au or Professor Sid Gray, Head of the School of Business on +61 2 9351 3552 or e-mail: s.gray@econ.usyd.edu.au

Remuneration Package: AUD\$73,303 - \$87,047 p.a. (which includes a base salary Lecturer Level B AUD\$61,942 - \$73,556 p.a., leave loading and up to 17% employer's contribution to superannuation)
Remuneration package: AUD\$89,796 - \$103,447 p.a. (which includes a base salary Senior Lecturer

Level C AUD\$75,879 - \$87,493 p.a., leave loading and up to 17% employer's contribution to superannuation)

Application Procedure: Applications should quote the reference no, address the selection criteria, and include a CV, a list of publications, the names, addresses, e-mail, fax and phone number of confidential referees. They should be sent electronically to Professor Sid Gray s.gray@econ.usyd.edu.au.

Lecture/Senior Lecturer in Taxation

The Department of Accounting, Finance and Economics within the Griffith Business School has a vacancy for a Lecturer or Senior Lecturer in Taxation to be located at its Nathan campus. The School is the sixth largest business education provider in Australia. It offers a number of commerce undergraduate and postgraduate programs. Applicants should have a PhD in Taxation or related field. Demonstrated abilities in teaching and research in Taxation Law and Tax Planning would be an advantage.

Appointees will be required to contribute to the development and teaching of Taxation courses, including Revenue Law and Tax Planning. They will also be required to add to the Schools research profile, contribute to the administration of the School, supervise Honours and research higher degree students, and provide service to Griffith and external community.

Contact person: Professor Chew Ng
 Email: C.Ng@griffith.edu.au
 Phone: 07 3382 1361
 Web: www.griffith.edu.au

SELECTION CRITERIA:

ESSENTIAL: Lecturer

- Â· A PhD in taxation or related field
- Â· Prior teaching experience in Revenue Law and/or Tax Planning courses
- Â· Demonstrate abilities to undertake research in taxation and related areas
- Â· Experience in supervising Honours and research higher degree students

ESSENTIAL: Senior Lecturer

- Â· As above. Applications wishing to be considered for appointment at the Senior Lecturer Level must demonstrate a meritorious record of achievement in teaching and research, including publication in high quality international refereed journals

Lecture/Senior Lecturer in Financial Planning

The Griffith Business School has a vacancy for a Lecturer or Senior Lecturer in Financial Planning to be located at its Logan campus. The School is the sixth largest business education provider in Australia. It offers a number of high quality undergraduate and postgraduate programs, including the Bachelor of Commerce in Financial Planning and Investments and the Master of Financial Planning. Applicants should have a PhD in financial planning or a related field. Demonstrated abilities in teaching and research in financial planning would be an advantage.

Appointees will be required to contribute to the development and teaching of financial planning courses, including Financial Planning, Retirement and Estate Planning, and Financial Planning, Construction and Review. They will also be required to add to the Schools research profile, contribute to the administration of the School, supervise Honours and research higher degree students, and provide service to Griffith and external community.

Contact person: Professor Chew Ng
 Email: C.Ng@griffith.edu.au
 Phone: 07 3382 1361
 Web: www.griffith.edu.au

SELECTION CRITERIA:

ESSENTIAL: Lecturer

Â· A PhD in financial planning or a relation field

Â· Prior teaching experience in financial planning, retirement and estate planning and/or financial planning, construction and review courses

Â· Demonstrate abilities to undertake research in financial planning and/or related areas

Â· Experience in supervising Honours and research higher degree students

ESSENTIAL: Senior Lecturer

Â· As above. Applications wishing to be considered for appointment at the Senior Lecturer Level must demonstrate a meritorious record of achievement in teaching and research, including publication in high quality international refereed journals

DESIRABLE: Lecturer

Â· An active research profile in financial planning and/or related areas

Â· Experience in thesis or project supervision

9 Tax, Accounting, Economics and Law Related Meetings**Local**

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, 10'Connell Street, Sydney or by a Intensive 5 day short course at Atax.

Evening classes (6-8pm, AGSM, 10'Connell Street, Sydney, NSW)

Taxation of Employee Remuneration (Monday evenings)

Principles of GST Law (Tuesday evenings)

Taxation of Trusts (Wednesday evenings)

Principles of Australian International Taxation (Thursday evenings)

Intensive classes (Atax, 45 Beach St, Coogee, NSW)

For more information and an application form, visit

<<http://www.atax.unsw.edu.au/study/ce2004.htm>>

<http://www.atax.unsw.edu.au/study/ce2004.htm> or phone Atax on 02 9385 9333.

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. 20th National Convention - Western Australia, 16 - 19 March 2005. For further enquiries, contact Sarah Hadfield by telephone on (02) 8223 0031, or by email by clicking <mailto:sarahhadfield@taxinstitute.com.au>

Taxation Law units of study available on a single unit "attendance only" basis through the **Faculty of Law, University of Sydney** for 2004.

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

In addition special brochures have also been prepared in relation to:

"Advanced Goods & Services Tax" - please

download: <http://www.law.usyd.edu.au/cle/2004/special/AdvancedGoodsServicesTax.pdf>

and "Comparative Value Added Tax", please download:

<http://www.law.usyd.edu.au/cle/2004/special/ComparativeValueAddedTax.pdf>

If you have any queries concerning these courses or are unable to download the brochure, please contact Ms Val Carey, Continuing Legal Education, Faculty of Law (Telephone No. 9351 0238, email; valc@law.usyd.edu.au)

Constitutional Law Teachers Workshop, the Faculty of Law, UTS, Sydney, 26 November 2004, organised by The Centre for Comparative Constitutional Studies, Faculty of Law, University of Melbourne. The Workshop will take place immediately before the Australian Association of Constitutional Law's Annual Conference which is scheduled to take place in Sydney on the evening of Friday 26 November and on Saturday 27 November.

The aim of the Workshop is to share experiences and information within the community of Australasian constitutional law teachers. The format will be informal and flexible. Each session will contain a number of short introductory presentations leaving maximum time for discussion by all participants.

The Workshop will cover a range of themes and issues that arise in teaching constitutional law subjects in Australasian law schools. These may include:

- Teaching generic legal skills through constitutional law – is there a distinctive constitutional law contribution to skills education?
- Teaching substantive constitutional law topics – case studies in what works and what doesn't
- The boundaries of the subject – what topics belong in constitutional law?
- Teaching and assessment models
- Motivating students to study constitutional law

We are looking for people who would like to give introductory presentations on any of these themes, for people who are interested in reporting on innovations (or ongoing challenges) and for suggestions about any other themes relating to constitutional law teaching and assessment.

Please contact Simon Evans (details below) if you are interested in being involved and to make sure you receive the final details and registration form.

Dr Simon Evans

Deputy Director, CCCS and Director of Teaching

Faculty of Law

University of Melbourne

Direct line: (03) 8344 4751

e-mail: s.evans@unimelb.edu.au

Seventeenth Annual Australasian Tax Teachers Association Conference 2005, January 2005, Victoria University of Wellington, Wellington, New Zealand. See item 2 of this News. Contact David White, David.White@vuw.ac.nz

3rd Annual Australian Tax Summit Conference 7th– 9th February 2005, The Grace Hotel, Sydney

<http://www.lawfinance.com.au/Taxation/0502073aats/conference.htm> Speakers include:

Dick Warburton, *Chairman*, Board of Taxation

Steve Chapman, *Deputy Inspector-General of Taxation*,

Inspector-General of Taxation

Jim Killaly, *Deputy Commissioner*, Australian Taxation Office

Peter Coakley, *Assistant Commissioner*,

Large Business & International, Compliance Assurance,

Australian Taxation Office

David Grecian, *Assistant Commissioner, International Strategy and Operations*,

Australian Taxation Office

Tony Frost, *Director*, Greenwoods & Freehills

Alf Capito, *Partner*, Ernst & Young

Hayden Scott, *Partner*, Shaddick & Spence

Geoff Lehmann, *Tax Consultant*, PricewaterhouseCoopers

Mike Aitken, *Consultant*, Minter Ellison

Michael Frazer, *Partner*, PricewaterhouseCoopers

Barbara Phair, *Partner*, Blake Dawson Waldron

Andrew Howe, *Director*, Greenwoods & Freehills

Ken Fehily, *Director*, PricewaterhouseCoopers

Michael Bersten, *Partner Legal*, PricewaterhouseCoopers

Legal Ethics colloquium. We are planning a meeting of people interested in legal ethics to be held at Canterbury in early February 2005 (on the 9th and 10th of February) and are keen to include anyone from your institution. Your assistance would be appreciated.

Duncan Webb, University of Canterbury, Private Bag 4800 Christchurch 8020 New Zealand

duncan.webb@canterbury.ac.nz

29th Lawasia Biennial Conference, Lawasia Down Under, 21-24 March 2005, Gold Coast, Queensland hosted by the Queensland Law Society

<http://www.lawasiadownunder.com/Announcement/index.htm>

ASBBS Conference Plan for Spring 2005 now! Join fellow Australasian business and behavioural scientists for the 2005 Annual Meeting of the Australasian Society of Business and Behavioural Sciences to be held in Cairns, Australia during August 5-7, 2005.

Conference Theme - *Academia and industry - Communication and dialogue*

Scholarship: The conference committee invites papers from all areas of Business and Behavioural Sciences. We are interested in papers that reflect applications of business and behavioural science research and scholarship to real-world business problems. Submit completed papers to the appropriate track chair with a copy to elias.shehadie@jcu.edu.au. The deadline for submission of papers is

February 28, 2005. Papers will be doubleblind reviewed.

Papers may be submitted as follows:

Adee Athiyaman, **Conference Chair**, adee.athiyaman@jcu.edu.au

Greg Teal, Program Chair, New Zealand, greg.teal@uws.edu.au

Legal Studies: All Areas Colin Anderson andersoc@usq.edu.au

Thematic Paper and Keynote Speaker Competition: Separate proposals are invited on the conference theme "Academe and industry: Communication and dialogue".

Submit your complete paper to the Conference Chair by the deadline of February 28, 2005. The author of the best paper will be selected as the Keynote Speaker for the Annual Banquet of ABBSA with a special recognition. Further details may be obtained from the conference chair or at <http://ecommercial.jcu.edu.au/~cber/conferences.html>

Eighteenth Annual Australasian Tax Teachers Association Conference 2006, January 2006, University of Melbourne Law School. Contact Miranda Stewart, m.stewart@unimelb.edu.au A location map of the Law School is available: <http://www.law.unimelb.edu.au/LawSchoolStreetPlan.jpg>

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 2004 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. Generally all courses are held in Amsterdam. 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

Double Taxation Relief. Two-day intermediate course designed for anyone confronted with relief from double taxation under different tax systems and in different countries. You will become familiar with the various methods of double taxation relief and understand how the techniques operate. You will get to know the many difficulties and pitfalls of applying the various methods. Amsterdam, 03 & 04 February 2005

Introduction to European Customs and Excise Duties. Two-day introductory course that helps you understand the main issues involved in the application of customs law and excise duties within the European Union. You will gain valuable insight into the most important principles and learn how to deal with the customs and excise duties problems that arise in daily practice. Amsterdam, 10 & 11 February 2005

Interpretation and Application of Tax Treaties I. Three-day introductory course designed to give you a framework for understanding the main issues involved in the application of income tax treaties. The course is particularly useful for tax professionals who have experience of their national tax system, but who have now moved to an international department where they have to deal with treaties. Amsterdam, 21 - 23 February 2005

Interpretation and Application of Tax Treaties II. Two-day intermediate course for those who deal with double tax treaties on a regular basis and want a more in-depth understanding of some of the more complex issues raised by double tax treaties. This course is a perfect complement to Interpretation and

Application of Tax Treaties I. Amsterdam, 24 & 25 February 2005

Corporate Financing. Two-day course providing participants with an in-depth analysis of the tax issues arising from the implementation of various cross-border corporate financing techniques. Amsterdam, 03 & 04 March 2005

Principles of Transfer Pricing. Two-day introductory course focussing on the most important principles of transfer pricing for tax purposes. You will obtain a good understanding of transfer pricing rules and will be able to identify transfer pricing issues in practice and design solutions to the most common transfer pricing problems. Amsterdam, 10 & 11 March 2005

Summer Course: Principles of International and Comparative Taxation. For newcomers in the world of cross-border taxation the ITA Summer Course is the best introduction you can get. Or it is a great course to refresh your memory! This course deals with the basic concepts and principles of international tax law and what the main current issues of international tax law are. You will acquire a structured understanding of the concepts and principles of international tax law. Amsterdam, 22 August - 02 September 2005

For 2004/2005 courses go to http://www.ibfd.org/news/course_calendar.htm

The ITA also offers tailor-made in-house courses on a worldwide basis for corporate clients, tax administrations and other organizations. Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by a.hatsidimitris@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 59th International Atlantic Economic Conference will be held in London, England, 9-13 March 2005

Australian Accountants & Lawyers Conference, Whistler, Canada, 8-15 January 2005, <http://www.aalc.com.au>

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

Other useful tax and law related conference websites include the **IBFD Course calendar** http://www.ibfd.org/news/course_calendar.htm **UNSW Faculty of Law Conference Calendar 2004** http://www.law.unsw.edu.au/news_and_events/events/events.asp **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 Professional Development Calendar** <http://www.lexisnexis.com.au/nz/conferences/seminars/default2004.asp> See also the *inTax* Seminars Directory, published in *inTax Magazine*. **Practising Law Institute** <http://www.pli.edu/> **New York County Lawyers Association** <http://www.nycla.org> **American Bar Association** <http://w3.abanet.org/home.cfm> **New York Bar Association** <http://www.nysba.org/> For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

10 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

Local

(2004) 19 (4) *Australian Tax Forum*

- Karlinsky, Stewart & **Krever, Richard** "Characterising derivative-base loan arrangements"
- **Fisher, Rodney** "Interpreting privative clauses: implications for taxation law?"
- **Pinto, Dale** "Family trust elections and interposed entity elections"
- D'Ascenzo, Michael "Making choices: risk management in action"

Brookhouse, Jennifer; Charaneka, Scott; Heape, Braydon; Wall, Sam; Semple, Lachlan; **Voyce, Malcolm** *Guide to estate planning*, North Ryde, NSW, CCH, 2004

Chipman, Lachlan *The very idea of a flat tax*, Perspectives on Tax Reform (6), Sydney, Centre for Independent Studies, 2004 (CIS Policy Monograph 66)

<http://www.cis.org.au/Publications/policymonographs/pm66.pdf>

Economic Analysis and Policy, v.33, no.2, Sept 2003

- Juttner, D. Johannes "Introduction to special issue on international taxation and foreign investment"
- Sorensen, Peter "International tax competition: a new framework for analysis" [Revised version of lecture presented at the Osterreichisches Institut fur Wirtschaftsforschung (WIPO) in Vienna, Jan. 2002.]
- Dwyer, Terry; Dwyer, Deborah "Tax competition, economic hegemony and the future" [Paper draws on a talk given at the International Tax and Investment Organization. Conference (2002: Port Vila).]
- Barry, Frank "Tax policy, FDI and the Irish economic boom of the 1990s"
- Grubert, Harry "Source rules, trade and income taxes, and electronic commerce: designing rules for the taxation of cross-border income"
- Davies, Ronald B "Tax treaties, renegotiations, and foreign direct investment"
- Devereux, Michael P; Griffith, Rachel "The impact of corporate taxation on the location of capital: a review"
- Hogan, WP "Taxing international financial institutions" [This is an extension of an article entitled Taxation and International Banking to be published in a forthcoming issue of International Review of Financial Analysis.]

Edmundson, Peter & Talcott-Curry, Alexis "GST and tax law partnerships" (2004) Issue 44 *CCH Tax Week* 721-24

(2004) 78 (11) *Law Institute Journal*

- Cocks, Russell "Capping the SRO's sweet tooth"
- **Orow, Bill** & Teo, Eu-Jin "Negotiating Victorian duties general anti-avoidance rules"
- Tang, Reynah "Are you being served?"

MacFarlane, Bruce; DesJardins, Joe and Lowry, Diannah "The ethics of teaching business ethics: a reflective dialogue" (2004) 1 *Journal of Business Ethics Education* 45-56

<http://www.ssn.flinders.edu.au/nils/publications/Journals/paper79.pdf>

(2004) TIA *Victorian & Tasmanian Convention Papers*

- Abbey, Paul & Arblaster, Kirsten "Income tax consolidation"
- Batrouney, Jennifer "Characterising receipts and outgoings"
- Brody, Frank "Stamp duty developments"
- Butler, Michael "Partnerships – easier than you think?"
- Carpenter, Steven "Tax issues for investment portfolios"
- Charles, Michael "Market valuations for tax purposes"
- Fry, Martin & Schwarz, Brad "Recent developments in tax losses for companies"
- Halperin, Graham "Trusts – new strategies & current issues"
- Jorgensen, Ron "Property investment & development – breakout"
- McCormick, Craig "Impact of not consolidating"
- O'Sullivan, Bernie "New superannuation strategies"

- Patterson, Brian "Tax project management"
- Sackville, Justice Ronald "Avoiding tax avoidance: the primary of Part IVA"
- Smedley, Daniel "CGT exit strategies for SME's"
- Sokolowski, Paul "Legal professional privilege"
- Wallis, Chris "The interaction between Div 7A & the debt equity rules"
- Ward, Neil "Taxation aspects of creating and exploiting intellectual property"
- Woodcock, Joanne "Taxation aspects of creating & exploiting intellectual property"

Overseas

Bulletin for International Fiscal Documentation No. 12 (2004)

- William Cunningham "Ireland's New Holding Company Regime"
- Jonathan Schwarz "Personal Taxation under the European Court of Justice Microscope"
- Oscar Molina "Limits on the Taxing Power of the Mexican Government"
- **Adrian J Sawyer** "Advance Pricing Agreements: A Primer and Summary of Developments in Australia and New Zealand"
- Dr Mario Züger, Prof. DDr Eduard Lechner and Mag. Heinrich Treer "Tax Consequences for Expatriates Coming to Austria to Work"

European Taxation No. 11 (2004)

- Sylvain Plasschaert "Towards an Own Tax Resource for the European Union? Why? How? And When?"
- Emiliano Zanotti "Taxation of Inter-Company Dividends in the Presence of a PE: The Impact of the EC Fundamental Freedoms (Part One)"
- Rui Camacho Palma "Portugal Income Taxation of Intellectual and Industrial Property and Know-How: Conundrums in the Interpretation of Domestic and Treaty Law"
- Bálint Szücs "Hungary New Legislation on VAT Warehouses"
- Roustam Vakhitov "Ukraine The Taxation of Companies"

International Transfer Pricing Journal No. 6 (2004)

- David L.P. Francescucci "International The Arm's Length Principle and Group Dynamics - Part 2: Solutions to Conceptual Shortcomings"
- Anuschka J. Bakker "Attribution of Profit to a Permanent Establishment of a Global Trading Company"
- Muris Dujic and Matthew Billings "Canada/International Establishing Interest Rates in an Intercompany Context"
- Luís Eduardo Schoueri "Brazil Application of the Resale Price Method"
- Ulf Andresen and Vera Mohn "Germany Mandatory Discounts and Transfer Pricing Adjustments in the Pharmaceutical Industry"
- Aliff Fazelbhoy "India Withholding Tax on Service Fees Paid to Related Companies"
- Chul Song Lee "South Korea National Tax Tribunal Decision Regarding Penalty Reductions"
- Florentino Carreño and Jorge Canta "Spain Thin Capitalization Legislation: Conflict with EC Law?"

International VAT Monitor No. 6 (2004)

- Editorial "Financial scandals - What can we expect?"
- Paul Stacey "Guarantees: Multiple Supplies, Different GST Treatments"
- Walter van der Corput "Transactions Between Main Offices and their Fixed Establishments"
- Fabiola Annacondia and Walter van der Corput "VAT Registration Thresholds in Europe"

ATTA News December 2004

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

Editor: Colin Fong, 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

We are fast approaching the end of what I hope has been an eventful and happy 2004 for you. Of course there will always be unfinished plans and work in progress but we need to focus on individual achievements however small because they represent steps in our path to achieve our goals. Remember the saying that “Rome was not built in a day” and so too our goals may take a little longer to achieve.

Now that the Federal election is out of the way in Australia and as a result the coalition controls both the upper and lower house from 1 July 2005 it will be interesting to see what legislative moves are implemented. Needless to say a full privatisation of Telstra will be high on the list as well as industrial relations reform. But what about tax changes in 2005? Some new tax legislation is in the pipeline and we can expect that there is more to come. An area of interest is the Australian Tax Office’s opinion on service trusts which is now expected to be published in February 2005. Needless to say we will see a few more Part IVA cases before 2005 is at an end too.

On matters closer to home I must confess that my Christmas shopping is as yet unfinished and I sometimes wonder whether it is easier to complete some technical writing in tax or select presents for ones nearest and dearest. I trust that you have your Christmas present shopping under control. I have promised myself that it will happen this week (13th December).

It is wonderful to see the enormous level of interest that has been generated by the ATTA 2005 conference in Wellington. The number of papers submitted for presentation has got to be close to the highest number on record. The organising team for Wellington have worked very hard at organising and promoting the conference and the inclusion progress reports in this newsletter throughout the year has no doubt been of substantial assistance in promoting the conference. I am really looking forward to going to Wellington.

Merry Christmas and a Happy New Year.

‘Til next time.

Tom Delany

2 Cookin' up a Summer Treat

I'm looking out at a still blue harbour and a clear blue sky - Wellington at its best. High on the tip of Miramar peninsular, Peter Jackson has built a film lot for his King Kong movie. At night, the powerful film lighting can be seen from many points around the harbour.

We're very excited about the treats that you're cooking up for us. There is something for all tastes: accounting, administration, education, ethics, jurisprudence, law, and public finance. 2004 has clearly been a productive year for many of you. We have 50 conference papers - many familiar faces and a good number of new ones - more than 83 attending the conference, more than 30 attending the PhD and tax teaching workshops, and 55 attending the farewell adventure.

We've had an excellent response from people wanting to attend the PhD and tax education workshops on Wednesday 26 January. It seems that many of our members are either involved in doctoral research or contemplating it. Others have been thinking about tax education and will give papers on topics like teaching the jurisprudence of income tax to teaching in a multicultural classroom. We could have 20 or more attend these two workshops.

We've organised a varied social programme to show off the best that Wellington has to offer – a buffet meal welcome on the harbourside at the Wellington Brewing Company, a conference dinner at the top of the Cable Car at the Skyline Restaurant and a farewell adventure.

If you need further encouragement to come, go to <http://www.wellingtonz.com/Media/WellingtonQuotes.htm>.

"...the City is a foodies dream, offering a compact, competitive and cosmopolitan restaurant scene..."

Conde Nast Traveller, UK, 2004

"Wellington today is more than hobbit forming...it's absolutely positively addictive" **Gourmet Traveller Magazine, Australia, May 2004**

David White for the ATTA 2005 Organising Committee

3 ATTA Conference 2005

AUSTRALASIAN TAX TEACHERS' ASSOCIATION
17th Annual Conference
26-28 January 2005
Wellington, New Zealand
Hosted by:
School of Accounting & Commercial Law
Victoria University of Wellington

CONFERENCE BROCHURE

Please find attached the Conference Brochure for the Seventeenth Annual Conference of the Australasian Tax Teachers' Association to be held in Wellington, New Zealand on 26-28 January 2005. A copy of the conference brochure can also be downloaded from the following site:

www.sacl.vuw.ac.nz/vuw/content/display_content.cfm?id=1972

Highlights of the Conference Programme include:

Optional Doctoral and Teaching Workshops to be held on Wednesday 26 January prior to the opening of the Conference. These are first time events for the Association –we hope as many of you will be able to attend as possible. Further details are below.

Opening Function to be held on the Wellington waterfront (Lambton Harbour) including buffet dinner. The main conference opening formalities will be held here instead of the following morning.

The Annual Meeting of ATTA is scheduled for Thursday morning –the first day of the conference ensuring everybody can attend.

Prize awards will be offered for the best paper, the most original paper and for the most promising new scholar. You've got to present a paper at the Conference to be in!!!

The Conference Dinner will be held at the Skyline Restaurant at the top of Wellington's famous Cable Car offering sweeping views of Wellington's Harbour on a summer evening.

On Friday we will have a short closing ceremony and prize giving, followed by an informal meal and excursion –further details to follow!

The closing date for abstracts is the 8th November –acceptances will be with you by the 15th of November. The date for the final submission of papers has been pushed back to 10th January giving everyone extra time to complete their paper.

Presenting a Paper

The theme of the conference is “Trans-Tasman Tax Perspectives”, however, all papers related to taxation will be considered for presentation at the conference. Papers presented will also be eligible for inclusion in a refereed monograph to be published after the conference.

If you are interested in presenting a paper please submit a brief abstract of your paper (preferably by email) to David Dunbar at david.dunbar@vuw.ac.nz by **Monday, 8 November 2004**. (Tel: ++(64)(4) 463 7422; Fax: ++(64)(4) 463 5076.) Acceptances of papers will be notified to authors by 15 November 2004 at the latest. The final date for submission of conference papers is Monday, 10 January 2005.

Doctoral and Teaching Workshops – Wednesday 26 January

As a trial we are offering two optional half-day workshops. On Wednesday morning there will be a Doctoral Workshop for current and intending PhD students (plus supervisors, recent PhD graduates and anyone else interested). As many ATTA members are working on (or thinking about) PhD study this will be an excellent opportunity to meet and discuss. Are you a recent PhD graduate? Or PhD supervisor? Why not come along and share your experiences?

A programme for the Doctoral Workshop will be issued shortly. All inquiries regarding this Workshop should be directed to the Workshop Chairperson:

Dr. David White
School of Accounting & Commercial Law
Victoria University of Wellington
P O Box 600
Wellington
NEW ZEALAND

Email: david.white@vuw.ac.nz
Tel: ++(64)(4) 463 5705
Fax: ++(64)(4) 463 5076

On Wednesday afternoon a Teaching Workshop will be held. This will be an excellent opportunity to share your teaching experiences and learn from other colleagues. Dr. Margaret McKerchar from the University of Sydney –Orange has kindly agreed to Chair this Workshop.

Teaching Workshop

A number of offers have been received from members interested in presenting at the teaching workshop (to be held in conjunction with the upcoming conference) - thank you! If there are others out there who would like to present in this session, please let me know ASAP so that the format for the

session can be developed. At this stage I'm open-minded to how we might best do this (suggestions welcome!) - but I'd like to have as many members as actively involved as possible. The concept was to share our experiences with a view to improving the effectiveness of our teaching.

Further details will be available shortly. If you are interested in assisting Margaret or presenting a paper about teaching methods, please contact Margaret at:

Faculty of Rural Management
The University of Sydney at Orange
P O Box 883
Orange, NSW 2800

Email: mmckerch@orange.usyd.edu.au

Tel: ++(61)(2) 6360 5569

Fax: ++(61)(2) 6360 5590

There is a nominal fee of NZ\$25 to cover lunch and catering for these two workshops. Whether you wish to attend one or both of the workshops you can join us for lunch.

General

Any other inquiries concerning the academic programme should be directed to David Dunbar (contacts details above). Inquiries concerning conference organisation and administration should be directed to Barbara Cordes, (Email barbara.cordes@vuw.ac.nz, Tel: +(64)(4) 463 5078; Fax: +(64)(4) 463 5076.) Conference Registration Forms should be sent to Sarah Dunstan (sarah.Dunstan@vuw.ac.nz, Tel: +(64)(4) 463 5233, Extn 8009, Fax: +(64)(4) 463 5076.)

Key Dates

8 November 04	Final date for submission of abstract of paper.
15 November 04	Final date authors will be notified of the acceptance of their papers.
30 November 04	Final Conference
17December 04	Final Date for Conference Registration at early-bird rate.
10 January 05	Final date for submission of conference paper.
26 January 05	Optional Doctoral and Tax Teaching Workshops. Conference Opening & Welcome Function 7pm.
27 January 05	Conference begins.

Vacation Opportunities!

The Wellington region offers a variety of attractions for everyone's interests. There are two wine producing regions in the area (Martinborough and Marlborough). Or visit the sets from the trilogy of films *Lord of the Rings*, head to nature in the Marlborough Sounds and the Nelson region, or view New Zealand's native bird life at Karori or Mt Bruce bird sanctuaries. In Wellington City visit Te Papa New Zealand's National Museum, Parliament House various art galleries, or enjoy Wellington's café society and waterfront (Lambton Harbour). Whether you visit for 3 days or 3 weeks there's lots to do!

For further information about vacationing in the Wellington region see:

www.wellingtonnz.com

On behalf of the Organising Committee we hope to see you all in Wellington next year.

Andrew Smith.

Associate Professor in Accountancy

Victoria University of Wellington

4 ATTA AGM Agenda

Venue: Victoria University of Wellington, Pipitea Campus

Date: 27 January 2005

Time: 10.45am to 12.00pm

Apologies to date: Dale Pinto, Colin Fong, Natalie Staoinoff , Kerrie Sadiq, others?

Confirmation of minutes of the ATTA AGM, Adelaide, 31 January 2004. Minutes in the ATTA News February 2004, see http://www.orange.usyd.edu.au/atta/newsletters/2004-02_ATTA_News.pdf

Business arising

Correspondence:

Election of ATTA Executive

Accounts

Publication of ATTA conference proceedings

Organisation of PhD and Teaching Workshops

Confirmation of ATTA Conference 2006. Offers for 2007?

Other matters

5 Arrivals, departures and honours

Rita Gentle is Assistant Commissioner and Senior Tax Counsel with the Australian Taxation Office. She is also an Adjunct Professor at the University of Queensland, lecturing in taxation in their Masters program.

Professor Chris Evans and A/Professor Binh Tran-Nam from Atax, in partnership with Professor Brian Andrew and CPA Australia, have won an Australian Research Council linkage grant to develop a sustainable personal income tax model. The project has attracted a funding pool of approximately \$300,000 over two years from the ARC and CPA Australia.

Margaret McKerchar has joined the Atax teaching team. She brings to UNSW her excellent research credentials combined with extensive and successful teaching experience.

6 Report on 58th Annual IFA Congress – Vienna 5th -10 September 2004

The 58th annual International Fiscal Association (IFA) Congress was held in Vienna from 5th to 10th of September. There was a good representation of Australians (practitioners, academics and Treasury officials) at the Congress including several ATTA members.

The main subjects of the Congress were Double Non Taxation and Group Taxation. Ken Spence from Shaddick and Spence was a member on the panel discussion on Group Taxation. Seminar topics included: EU Law Aspects Of Group Taxation; Tax Planning Aspects For Groups Of Companies; Recent Indian Tax Jurisprudence; and an interesting session with an international judicial panel on 'How Judges Judge International Tax Cases'. As usual the OECD seminar proved to be very entertaining with a panel chaired by John Avery Jones discussed Place Of Effective Management As A Tiebreaker Rule.

The Congress was held in the Hoffburg, the palace of the Hapsburg dynasty, which meant that there was plenty of Baroque art on the ceiling to occupy you during those less compelling moments that arise during all congresses. Social activities included an evening listening to Strauss waltzes (my view is – if you’ve heard one you’ve heard them all) and a Congress dinner and Viennese ball (which, being a non dancer and not owning a tuxedo, your correspondent did not attend). Although IFA is a huge conference there always seems to be opportunity to catch up with old friends and make new ones during social activities and in the many receptions held by universities, professional firms and publishers throughout the course of an IFA congress.

John Taylor

7 Vacancies

Professor of Law, Law School – Two positions

Reference 640

- Tenurable appointments to commence as soon as possible in 2005
- A remuneration package will be negotiated

The successful applicants will be scholars of outstanding reputation with a record of high achievement in research, teaching and service. Applicants must have a PhD in Law or equivalent research achievement; a distinguished record of scholarship and leadership in the applicant’s particular field of expertise; a record of excellent achievement in teaching at both undergraduate and postgraduate levels; a commitment to playing an influential role in the national and international legal academy; a desire to develop a high profile for the School’s teaching and research programmes and an interest in fostering relationships with the legal profession. Scholars in any field of Law are invited to apply. For further information regarding the position please contact Mr W J Ford, Dean and Head of School, on (08) 6488 2949 or email mschneid@law.uwa.edu.au. Closing date: Friday, 14 January 2005

Taxation , Lecturer or Senior Lecturer

Continuing , Full Time , Nathan

VRN GBS14772/04

Closing Date 12.01.05

The Department of Accounting, Finance and Economics within the Griffith Business School has a vacancy for a Lecturer or Senior Lecturer in Taxation to be located at its Nathan campus. The School is the sixth largest business education provider in Australia. It offers a number of commerce oriented undergraduate and postgraduate programs. Applicants should have a PhD in Taxation or related field. Demonstrated abilities in teaching and research in Taxation Law and Tax Planning are essential. Appointees will be required to contribute to the development and teaching of Taxation courses, including Revenue Law and Tax Planning. They will also be required to add to the School’s research profile, contribute to the administration of the School, supervise Honours and research higher degree students, and provide service to Griffith and external community.

Key Accountabilities / Duties

Lecturer

1. Prepare and conduct teaching, including lectures, workshops and tutorials.
2. Convene Revenue Law, Tax Planning and related courses.
3. Prepare flexible learning materials.
4. Develop and review curriculum.
5. Conduct research and seek research grants in taxation and related areas.
6. Supervise Honours and research higher degree students.
7. Contribute to Departmental administration.
8. Service to the profession and community.

Senior Lecturer

1. As above.

Conditions e.g. Salary, Superannuation

Annual Salary: Lecturer \$56,284 to \$66,839 per annum (Salary Package including 17% employer superannuation contribution: \$65,852 to \$78,202 per annum); Senior Lecturer \$68,948 to \$79,503 per annum (Salary Package including 17% employer superannuation contribution: \$80,669 to \$93,019).

Selection Criteria

Lecturer - Essential

1. A PhD in taxation or relation field.
2. Prior teaching experience in Revenue Law and/or Tax Planning courses.
3. Demonstrated abilities to undertake research in taxation and related areas.
4. Experience in supervising Honours and research higher degree students.

Lecturer - Desirable

5. An active research profile in taxation and related areas.
6. Experience in thesis or project supervision.

Senior Lecturer - Essential

1. A PhD in taxation or relation field.
2. Prior teaching experience in Revenue Law and/or Tax Planning courses.
3. Demonstrated abilities to undertake research in taxation and related areas.
4. Experience in supervising Honours and research higher degree students.
5. Demonstrated a meritorious record of achievement in teaching and research, including publication in high quality international refereed journals.

Senior Lecturer - Desirable

6. An active research profile in taxation and related areas.
7. Experience in thesis or project supervision.
8. Demonstrated record of achievement in the administration of academic programs and years of significant/substantial practical work experience.

Application Process

Applications should include the following:

Quote VRN GBS 14772/04 and name of position sought;

Statement addressing each of the selection criteria

Current curriculum vitae/resume which should include:

full name, address, telephone number, email address and facsimile number if available;

names, addresses, facsimile and email contact of at least three referees to whom the University may write;

country of permanent residence (optional but required at time of appointment);

employment history, including present position and notice required; details of education, professional training and qualifications,

summary of undergraduate academic record;

details of relevant professional, consulting or industry experience;

research interests and list of publications;

research grants awarded; any other relevant information, such as offices held in professional bodies, community services etc;

Completed applications should be forwarded to Ms Julianne Daniel, Recruitment Team (VRN GBS 14772/04), Griffith University, Human Resource Management, Room 1.26, Bray Centre, Nathan

Campus, Qld 4111 Facsimile: (07) 3875 5371. Email: j.daniel@griffith.edu.au. Please note that we can only accept electronic applications in .doc, .rtf or .pdf formats. One document would be preferred. Applications close at 4.30 pm on the designated date. Late applications will be considered at the discretion of the Chair of the Selection Committee.

For further information about the role, please contact Professor Chew Ng or email c.ng@griffith.edu.au

Further Enquiries:

Professor Chew Ng

Phone: (07) 3875 6492

Fax: n/a

Email: c.ng@griffith.edu.au

Financial Planning , Lecturer or Senior Lecturer

Continuing , Full Time , Logan

VRN GBS14778/04

Closing Date 12.01.05

The Griffith Business School has a vacancy for a Lecturer or Senior Lecturer in Financial Planning to be located at its Logan campus. The School is the sixth largest business education provider in Australia. It offers a number of high quality undergraduate and postgraduate programs, including the Bachelor of Commerce in Financial Planning and Investments and the Master of Financial Planning. Applicants should have a PhD in financial planning or a related field. Demonstrated experience in or potential to excel in teaching and research in financial planning is essential.

Appointees will be required to contribute to the development and teaching of financial planning courses, including Financial Planning, Retirement and Estate Planning, and Financial Planning, Construction and Review. They will also be required to add to the School's research profile, contribute to the administration of the School, supervise Honours and research higher degree students, and provide service to Griffith University and the external community.

Key Accountabilities / Duties

Lecturer

1. Prepare and conduct teaching, including lectures, workshops and tutorials.
2. Convene financial planning, retirement and estate planning and related courses.
3. Prepare flexible learning materials.
4. Develop and review curriculum.
5. Conduct research and seek research grants in financial planning and related areas.
6. Supervise Honours and research higher degree students.
7. Contribute to Departmental administration.
8. Service to the profession and community.

Senior Lecturer

1. As above.

Conditions e.g. Salary, Superannuation

Annual Salary: Lecturer \$56,284 to \$66,839 per annum (Salary Package including 17% employer superannuation contribution: \$65,852 to \$78,202 per annum); Senior Lecturer \$68,948 to \$79,503 per annum (Salary Package including 17% employer superannuation contribution: \$80,669 to \$93,019).

Selection Criteria

Lecturer - Essential

1. A PhD in financial planning or relation field.
2. Prior teaching experience in university level courses in financial planning.
3. Demonstrated abilities to undertake research in financial planning and related areas.
4. Willingness to become involved in community projects and research activities of the Centre for Financial Independence and Education.
5. Experience in supervising Honours and research higher degree students.

Lecturer - Desirable

6. An active research profile in financial planning and related areas.
7. Experience in thesis or project supervision.

Senior Lecturer - Essential

1. A PhD in financial planning or relation field.
2. Prior teaching experience in university level courses in financial planning.
3. Demonstrated abilities to undertake research in financial planning and related areas.
4. Willingness to become involved in community projects and research activities of the Centre for Financial Independence and Education.
5. Experience in supervising Honours and research higher degree students.
6. Demonstrated meritorious record of achievement in teaching and research, including publication in high quality international refereed journals.

Senior Lecturer - Desirable

7. An active research profile in financial planning and related areas.
8. Experience in thesis or project supervision.
9. Demonstrated record of achievement in the administration of academic programs and some practical work experience in the financial services industry.

Application Process

Applications should include the following:

Quote VRN GBS 14778/04 and name of position sought;

Statement addressing each of the selection criteria

Current curriculum vitae/resume which should include:

full name, address, telephone number, email address and facsimile number if available;

names, addresses, facsimile and email contact of at least three referees to whom the University may write;

country of permanent residence (optional but required at time of appointment);

employment history, including present position and notice required; details of education, professional training and qualifications,

summary of undergraduate academic record;

details of relevant professional, consulting or industry experience;

research interests and list of publications;

research grants awarded; any other relevant information, such as offices held in professional bodies, community services etc;

Completed applications should be forwarded to Ms Julianne Daniel, Recruitment Team (VRN GBS 14778/04), Griffith University, Human Resource Management, Room 1.26, Bray Centre, Nathan Campus, Qld 4111 Facsimile: (07) 3875 5371. Email: j.daniel@griffith.edu.au. Please note that we can only accept electronic applications in .doc, .rtf or .pdf formats. One document would be preferred. Applications close at 4.30 pm on the designated date. Late applications will be considered at the discretion of the Chair of the Selection Committee.

For further information about the role, please contact Professor Chew Ng or email c.ng@griffith.edu.au

Further Enquiries:

Professor Chew Ng

Phone: (07) 3875 6492

Fax: n/a
 Email: c.ng@griffith.edu.au

8 Tax, Accounting, Economics and Law Related Meetings

Local

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, 10'Connell Street, Sydney or by an intensive 5 day short course at Atax.

Evening classes in the CBD begin in Session 1 2005:

(6-8pm, AGSM, 10'Connell Street, Sydney, NSW)

Tax Policy (Monday evenings)

Tax Strategies in Financial Planning (Monday evenings)

Taxation of Corporations (Tuesday evenings)

Taxation of Capital Gains (Wednesday evenings)

Taxation of Property Transactions (Thursday evenings)

Intensive classes (Atax, 45 Beach St, Coogee, NSW):

Specific Tax Jurisdiction: Europe (31 March – 5 April)

Foundations in International Taxation (7-12 April)

For more information and an application form, visit

<http://www.atax.unsw.edu.au/study/contedu.htm>

or phone Atax on 02 93859333

Annual GST and Indirect Tax Weekend Workshop, Noosa. Atax hosts one of Australia's leading professional forums on GST between 14 – 17th April. Thirteen papers will be presented on a range of GST issues from a legal and technical perspective. Expert commentators from either the Corporate Taxpayers Association or the ATO stimulate debate following the presentation of each paper. If you would like more information about this workshop, please telephone Anna Bartholomaeus on 02 9385-9320 or email: anna.b@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. 20th National Convention - Western Australia, 16 - 19 March 2005. For further enquiries, contact Sarah Hadfield by telephone on (02) 8223 0031, or by email by clicking <mailto:sarahhadfield@taxinstitute.com.au>

Taxation Law units of study available on a single unit "attendance only" basis through the **Faculty of Law, University of Sydney** for 2005.

We would like to advise you concerning special Taxation Law related units of study available during 2005. (Cost \$1,890 per unit). Units available are:

- * Australian International Taxation
- * Comparative Corporate Taxation
- * Comparative Income Tax
- * Comparative International Taxation
- * Corporate Taxation
- * Customs Law
- * Goods & Services Tax Principles
- * Netherlands International Tax
- * Stamp Duties
- * Tax Administration
- * Tax & Economic Development
- * Taxation of Financial Institutions & Financial Transactions
- * Tax Law in Asia and the Pacific
- * Taxation of Business & Investment Income A
- * Taxation of Business & Investment Income B
- * Tax of CFCs, FIFs and Transferor Trusts
- * Tax Treaties

- * Taxation of Corporate Groups
- * Taxation of Partnerships and Trusts
- * Taxation of Remuneration
- * The Impact of Tax on Business Structures & Operations
- * Transfer Pricing in Taxation
- * US International Taxation

To obtain a full copy of the brochure relating to Single Unit Enrolments in Taxation in 2005 please download the following document from the Faculty's website: <http://www.law.usyd.edu.au/cle/2005/2005TaxBrochure.pdf>

If you have any queries concerning single unit enrolment or are unable to download the brochure, please contact Ms Val Carey, Continuing Legal Education, Faculty of Law (Telephone No. 9351 0238), email: valc@law.usyd.edu.au (Val Carey, CLE 9/12/04)

Full details of the Law School's Postgraduate Programs may be found at <http://www.law.usyd.edu.au/>, or alternatively you can telephone No. 9351 0351 for an information pack.

Seventeenth Annual Australasian Tax Teachers Association Conference 2005, January 2005, Victoria University of Wellington, Wellington, New Zealand. See item 2 of this News. Contact David White, David.White@vuw.ac.nz

3rd Annual Australian Tax Summit Conference 7th– 9th February 2005, The Grace Hotel, Sydney <http://www.lawfinance.com.au/Taxation/0502073aats/conference.htm> Speakers include:

Dick Warburton, *Chairman*, Board of Taxation
 Steve Chapman, *Deputy Inspector-General of Taxation*,
 Inspector-General of Taxation
 Jim Killaly, *Deputy Commissioner*, Australian Taxation Office
 Peter Coakley, *Assistant Commissioner*,
Large Business & International, Compliance Assurance,
 Australian Taxation Office
 David Grecian, *Assistant Commissioner, International Strategy and Operations*,
 Australian Taxation Office
 Tony Frost, *Director*, Greenwoods & Freehills
 Alf Capito, *Partner*, Ernst & Young
 Hayden Scott, *Partner*, Shaddick & Spence
 Geoff Lehmann, *Tax Consultant*, PricewaterhouseCoopers
 Mike Aitken, *Consultant*, Minter Ellison
 Michael Frazer, *Partner*, PricewaterhouseCoopers
 Barbara Phair, *Partner*, Blake Dawson Waldron
 Andrew Howe, *Director*, Greenwoods & Freehills
 Ken Fehily, *Director*, PricewaterhouseCoopers
 Michael Bersten, *Partner Legal*, PricewaterhouseCoopers

Legal Ethics colloquium. We are planning a meeting of people interested in legal ethics to be held at Canterbury in early February 2005 (on the 9th and 10th of February) and are keen to include anyone from your institution. Your assistance would be appreciated.

Duncan Webb, University of Canterbury, Private Bag 4800 Christchurch 8020 New Zealand
duncan.webb@canterbury.ac.nz

29th Lawasia Biennial Conference, Lawasia Downunder 2005, 20-24 March 2005, Gold Coast, Queensland hosted by the Queensland Law Society <http://www.lawasiadownunder.com>

“The Challenge of Law in Asia: from Globalization to Regionalization?” Call for Papers
 The 2nd Asian Law Institute (ASLI) Conference, 26 & 27 May 2005, Chulalongkorn University in Bangkok, Thailand. We warmly welcome you and your colleagues to submit papers for presentation at the conference. Please read on for details:
[About ASLI](#) The Asian Law Institute (ASLI) was established in March 2003 by twelve leading law schools in Asia (see names of law schools below). Its goal is to facilitate academic exchanges as well

as research and teaching collaboration among colleagues from the founding institutions. The establishment of ASLI stems from the recognition that the diversity of legal traditions in Asia creates an imperative for Asian legal scholars to foster greater engagement with each other through collaborative research and teaching.

The founding institutions of ASLI are:

- Faculty of Law, Chulalongkorn University (Bangkok, Thailand)
- East China University of Politics and Law (Shanghai, People's Republic of China)
- Faculty of Law, University of Hong Kong (Hong Kong, SAR, People's Republic of China)
- Faculty of Law, University of Indonesia (Jakarta, Indonesia)
- Ahmad Ibrahim Kulliyah of Laws, International Islamic University of Malaysia (Kuala Lumpur, Malaysia)
- Faculty of Law, Kyushu University (Fukuoka, Japan)
- National Law School of India University (Bangalore, India)
- Faculty of Law, National University of Singapore (Singapore)
- College of Law, National Taiwan University (Taipei, Chinese Taipei)
- Peking University Law School, Peking University (Beijing, People's Republic of China)
- College of Law, University of the Philippines (Manila, the Philippines)
- College of Law, Seoul National University (Seoul, Republic of Korea)

About the 2nd ASLI Conference 2005

One of ASLI's principal activities is the convening of annual academic conferences to be hosted by its member institutions on a rotating basis. The conferences will examine contemporary legal issues of interest to Asian countries and will gather scholars and experts from the member institutions as well as from Asia and beyond. The conference will be held over two days, and the papers could be on any of the sub-themes listed below:

The Challenge of Law in Asia : from Globalization to Regionalization?

- A. Law and the Human Face of Globalization in Asia
 - A1 Environmental Protection
 - A2 Human Rights and Social Impact
 - A3 Intellectual Property and Access
- B. Global Economic Rules, Regional Integration and FTA
 - B1 Operationalizing WTO System in the Region
 - B2 The FTA Effect
 - B3 Competition and Consumer Protection
- C. Harmonization of Commercial and Taxation Law
 - C1 International Business Law and Practice
 - C2 Bankruptcy Law and Post 1997 Scenario
 - C3 Building Inter-State Taxation Regime
- D. Key Legal Developments in the Asian Region
 - D1 Challenges of International Law
 - D2 IT / e – Commerce and the Law
 - D3 Overcoming Transnational Crime
- F. Open Forum for Topical Interest

All legal scholars are invited to attend and present papers whether they are from an ASLI founding member or from other institutions, and whether they come from within or outside Asia. Also, the conference is open to all whether or not they present a paper. The conference will be an excellent opportunity for scholars in Asian law from around the world to meet and exchange ideas and to form closer working and personal relationships.

More information can be found at www.law.chula.ac.th/asli. The registration form can be downloaded from <http://www.law.chula.ac.th/asli/download.html> and contains information such as submission of paper abstracts, hotel reservations, conference fees, social activities etc. We regret that no subsidies are available for expenditures such as air flights, hotel charges and conference fees. Details on the conference programme (speaker panels etc.) may be subject to change. If you require more information, please contact Dr.Pareena Srivanit of the Faculty of Law, Chulalongkorn University at asli@law.chula.ac.th

ASBBS Conference Join fellow Australasian business and behavioural scientists for the 2005 Annual Meeting of the Australasian Society of Business and Behavioural Sciences to be held in Pacific International Hotel, Cairns, Australia during August 5-7, 2005.

Conference Theme - *Academia and industry - Communication and dialogue*

Scholarship: The conference committee invites papers from all areas of Business and Behavioural Sciences. We are interested in papers that reflect applications of business and behavioural science research and scholarship to real-world business problems. Submit completed papers to the appropriate track chair with a copy to elias.shehadie@jcu.edu.au. The deadline for submission of papers is

February 28, 2005. Papers will be doubleblind reviewed.

Papers may be submitted as follows:

Adee Athiyaman, **Conference Chair**, adee.athiyaman@jcu.edu.au

Greg Teal, Program Chair, New Zealand, greg.teal@uws.edu.au

Legal Studies: All Areas Colin Anderson andersoc@usq.edu.au

Thematic Paper and Keynote Speaker Competition: Separate proposals are invited on the conference theme "Academe and industry: Communication and dialogue".

Submit your complete paper to the Conference Chair by the deadline of February 28, 2005. The author of the best paper will be selected as the Keynote Speaker for the Annual Banquet of ABBSA with a special recognition. Further details may be obtained from the conference chair or at <http://ecommercial.jcu.edu.au/~cber/conferences.html>

Information can be found at <http://www.jcu.edu.au/flbca/public/business/cber/index.shtml>

Last date for early bird registration is 1 July 2005. For enquiries please contact the conference director Adee Athiyaman, Associate Professor - Marketing and Director, Centre for Business & Economic Research, p: +61 7 4781 5690, fax: +61 7 4781 6533

Eighteenth Annual Australasian Tax Teachers Association Conference 2006, January 2006, University of Melbourne Law School. Contact Miranda Stewart, m.stewart@unimelb.edu.au A location map of the Law School is available: <http://www.law.unimelb.edu.au/LawSchoolStreetPlan.jpg>

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 2004 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. Generally all courses are held in Amsterdam. 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

Double Taxation Relief. Two-day intermediate course designed for anyone confronted with relief from double taxation under different tax systems and in different countries. You will become familiar with the various methods of double taxation relief and understand how the techniques operate. You will get to know the many difficulties and pitfalls of applying the various methods. Amsterdam, 03 & 04 February 2005

Introduction to European Customs and Excise Duties. Two-day introductory course that helps you understand the main issues involved in the application of customs law and excise duties within the European Union. You will gain valuable insight into the most important principles and learn how to deal with the customs and excise duties problems that arise in daily practice. Amsterdam, 10 & 11 February 2005

Interpretation and Application of Tax Treaties I. Three-day introductory course designed to give you a framework for understanding the main issues involved in the application of income tax treaties. The course is particularly useful for tax professionals who have experience of their national tax system, but who have now moved to an international department where they have to deal with treaties. Amsterdam, 21 - 23 February 2005

Interpretation and Application of Tax Treaties II. Two-day intermediate course for those who deal with double tax treaties on a regular basis and want a more in-depth understanding of some of the more complex issues raised by double tax treaties. This course is a perfect complement to Interpretation and Application of Tax Treaties I. Amsterdam, 24 & 25 February 2005

Corporate Financing. Two-day course providing participants with an in-depth analysis of the tax issues arising from the implementation of various cross-border corporate financing techniques. Amsterdam, 03 & 04 March 2005

Principles of Transfer Pricing. Two-day introductory course focussing on the most important principles of transfer pricing for tax purposes. You will obtain a good understanding of transfer pricing rules and will be able to identify transfer pricing issues in practice and design solutions to the most common transfer pricing problems. Amsterdam, 10 & 11 March 2005

Summer Course: Principles of International and Comparative Taxation. For newcomers in the world of cross-border taxation the ITA Summer Course is the best introduction you can get. Or it is a great course to refresh your memory! This course deals with the basic concepts and principles of international tax law and what the main current issues of international tax law are. You will acquire a structured understanding of the concepts and principles of international tax law. Amsterdam, 22 August - 02 September 2005

For 2004/2005 courses go to http://www.ibfd.org/news/course_calendar.htm

The ITA also offers tailor-made in-house courses on a worldwide basis for corporate clients, tax administrations and other organizations. Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by a.hatsidimitris@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 59th International Atlantic Economic Conference will be held in London, England, 9-13 March 2005

Australian Accountants & Lawyers Conference, Whistler, Canada, 8-15 January 2005, <http://www.aalc.com.au>

Symposium of the UCLA Law Review on Taxation, Inequality & Redistribution, January 28, 2005 Los Angeles, California, USA. Submission Deadline: June 30, 2004. The UCLA Law Review is soliciting submissions of papers for a symposium on "Taxation, Inequality & Redistribution." The symposium editors seek to bring together leading scholars and policy-makers interested in the role of tax policy in addressing inequality and redistribution. Relevant empirical, institutional and theoretical research will be considered. The symposium will be held on January 28, 2005 at the UCLA School of Law in Los Angeles, California. Selected papers will have two or more discussants and will be published in a special issue of the UCLA Law Review in 2005.

EXPENSES: Travel (economy class round-trip) and accommodation expenses will be covered for academic speakers. PAPER SUBMISSIONS: Interested authors may submit either (i) a draft working paper, if available, or (ii) an abstract of the paper along with a brief but detailed description of the project. Submissions should be made by June 30, 2004. The authors of selected papers will be informed by August 1, 2004. Submissions should be sent to: CONTACT: Stephanie Hwang & Gabriel Brakin Symposium Editors, Volume 52 UCLA Law Review 405 Hilgard Avenue Los Angeles, CA 90095-1476 Email: MAILTO:HWANG2005@lawnet.ucla.edu MAILTO:BRAKIN2005@lawnet.ucla.edu

The University of North Carolina's Eighth Annual Tax Symposium April 1-2, 2005, Chapel Hill, North Carolina, USA Participation Deadline: None Provided. Submission Deadline: January 14, 2005.

The University of North Carolina is organizing its eighth annual symposium designed to bring together leading tax scholars from economics, accounting, finance, law, political science, and related fields. The symposium will be held in Chapel Hill on Friday afternoon and Saturday morning, April 1 & 2, 2005, and will be sponsored by the KPMG Foundation. The goal is to bring together scholars from different areas who share a common interest in current tax research. Previous conferences have been very successful, and we anticipate the same this year.

PAPER DETAILS: Papers should be well developed, but at a stage where they can still benefit from the group's discussion. The symposium will include no more than six papers. Travel and lodging expenses for presenters will be reimbursed up to \$500. PAPER SUBMISSION PROCEDURE: Please submit an electronic version of the paper no later than January 14, 2005 to: CONTACT: Professor Ed Maydew Email: MAILTO:Edward_Maydew@unc.edu Postal: Kenan-Flagler Business School University of North Carolina at Chapel Hill Campus Box 3490, McColl Building Chapel Hill, NC 27599-3490 Paper selection will be finalized by February 4, 2005.

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

Other useful tax and law related conference websites include the **IBFD Course calendar** http://www.ibfd.org/news/course_calendar.htm **UNSW Faculty of Law Conference Calendar 2004** http://www.law.unsw.edu.au/news_and_events/events/events.asp **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 Professional Development Calendar** <http://www.lexisnexis.com.au/nz/conferences/seminars/default2004.asp> See also the *inTax* Seminars Directory, published in *inTax Magazine*. **Practising Law Institute** <http://www.pli.edu/> **New York County Lawyers Association** <http://www.nycla.org> **American Bar Association** <http://w3.abanet.org/home.cfm> **New York Bar Association** <http://www.nysba.org/> For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

9 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

Local

Apps, Patricia "The high taxation of working families" (2004) 5 (1) *Australian Review of Public Affairs* 1-24 <http://www.econ.usyd.edu.au/drawingboard/journal/0412/apps.html>

Australia. Treasury *Report on Aspects of Income Tax Self Assessment*, 16 December 2004 <http://selfassessment.treasury.gov.au/content/report.asp> The press release is at <http://www.treasurer.gov.au/tsr/content/pressreleases/2004/106.asp>

(2004) 4 (10) *Australian GST Journal*

- Stacy, Paul "Division 129 – applying your purposes and the loose use of 'use'"
- Somer, Andrew "Critical comment: Transition without change"
- Stacey, Paul "Case update"

(2004) 334 *Australian Tax Review*

- **Evans, Chris** "Editorial: The politics of tax reform"
- **Nethercott, Les** and Hanlon, Dean "Complying with the thin capitalisation rules: the new burdens imposed by the International Financial Reporting Standards"
- **Orow, Nabil (Bill)** "Comparative analysis of duties general anti-avoidance rules"
- **Bocabella, Dale** "Does the interest expenditure denied deductibility in Hart's case enter the CGT cost base of the investment property?: An examination of the key issues"

- **Burgess, Philip** "Deducting travelling expenses: still a Payne in the posterior"

Burton, Mark "Entertaining at the Commissioner's expense" (2004) Issue 43 *CCH Tax Week* 705-708

(2004) 45 *CCH Tax Week*

- **Dabner, Justin** "So just what did Hart decide: Macquarie Finance"

(2004) 46 *CCH Tax Week*

Smyth, Anthony "City Link appeal succeeds"

(2004) 47 *CCH Tax Week*

Woellner, Robin "Another ATO "raid" goes wrong"

Chipman, Lachlan *The very idea of a flat tax*, St Leonards, NSW, Centre for Independent Studies, 2004, Perspectives on Tax Reform (6), CIS Policy Monograph 66

<http://www.cis.org.au/Publications/policymonographs/pm66.pdf>

Colin Fong and A/Prof **Dale Pinto** have written an article, 'A Research Guide to International Tax - An Australian Perspective' that may be of use to anyone teaching and/or researching in the area of international taxation. The Paper should be included in the ATTA 2005 conference proceedings, though if anyone wants a copy, please contact Colin Fong on c.fong@unsw.edu.au or Dale Pinto on Dale.Pinto@cbs.curtin.edu.au

(2004) 10 *GST News*

McMahon, Peter "Draft legislation on long-term contracts released"

Smith, Julie P *Taxing popularity: the story of taxation in Australia*, Sydney, Australian Tax Research Foundation Research Study 43, 2004

Sridaran, Maheswaran "Some arguments for not having a flat personal income tax" (2004) Issue 48 *CCH Tax Week* 793-95

Swan, Allan "Tax and asset protection in family law restructures" (2004) 7 *Retirement & Estate Planning Bulletin* 65-68

(2004) 39(6) *Taxation in Australia*

- Earle, Neil "Issues and Agendas"

- Rowland, Noel "CEO's message"

- Taxwrite services "Technical news"

- Taxwrite services "Tax tips: Interest deductions – redraw implications"

- Sackville, Justice Ronald "Avoiding tax avoidance: the primacy of Part IVA"

- Kelly, John and Sharon "Uniform capital allowances...3 years later: Part II"

- **Martin, Fiona** "The Commissioner's powers of access in context"

- Kavanagh, Robert "Blitz on property development schemes"

- Branson, Chris "Hart's case: What may constitute a scheme"

- Harwood Andrews Lawyers "A matter of trusts"

- Taylor, Graham "Tax case: Commissioner of Taxation v Amway of Australia Limited [2004] FCAFC 273"

- Dean, Catherine "Tax case: City Link Melbourne Limited v FCT [2004] FCAFC 272"

- Hall & Wilcox Lawyers "Q&A: Scrip for scrip rollover"

(2004) 47 *Weekly Tax Bulletin*

- Massingham, Sean "GST and long-term non-reviewable contracts: legislation at last, but concerns still exist"

- Hill, Peter "GST and rent – stop the madness!"

- Catanzariti, Caton "Transparency of a tax system – beware of glass houses!"

(2004) 49 *Weekly Tax Bulletin*

- Hayes, Matthew; Wong, Jenny and Li, Alice "Tax consolidation: practice statement on administrative short cuts for resetting tax cost for depreciating assets."

- Woollard, Andrew "Companies with tax losses – developments to note"

(2004) 50 *Weekly Tax Bulletin*

- **Millar, Rebecca** "GST: Residential premises: delineating the boundaries of input taxed treatment – the decision in Marana Holdings"

- Wilson, Kirk "Employee share schemes: to "elect" the CGT discount"

Overseas

(2004) No 12 *Asia-Pacific Tax Bulletin*

- Sybrand van Schalkwyk and Professor **John Prebble** "Imposing Value Added Tax on Interest-Bearing Instruments and Life Insurance"

- Sybrand van Schalkwyk and Professor **John Prebble** "Imposing Value Added Tax on the Exchange of Currency"

- Lubna Kably "India Taxation of Liaison Offices"

- Anand Raj and Irene Yong Malaysia Transfer Pricing is Law Overdue

Baxter, D "Analyzing the tax effects of international financial reporting standards: an Australian perspective" (2004) 35 *Tax Notes International* 267-81

(2005) No 1 *Bulletin for International Fiscal Documentation*

- "Tax Treaty News" Prof. Dr Dr h.c. Klaus Vogel

- "The Judiciary and the OECD Model Tax Convention and its Commentaries -- Response to Mr Justice van Brunschot" Prof. Maarten J. Ellis

- "The Observations on the OECD Commentaries in the Interpretation of Tax Treaties" Prof. Guglielmo Maisto

- "Place of Effective Management as a Residence Tie-Breaker" John F. Avery Jones

- "Domestic Anti-Avoidance Rules and Tax Treaties -- Comment on Brian Arnold's Article" Prof. Frederik Zimmer

- "The Silver Lining: The International Tax Provisions of the American Jobs Creation Act -- A Reconsideration" Prof. Reuven S. Avi-Yonah

- "Greek Tax Law Provisions Relating to Companies in Breach of European Union Law" Dr George S. Mavraganis

Capito, A & Hiou, E "Australia's evolving international tax reforms" (2004) 35 *Tax Notes International* 553-572

Chang, E "Australia's new international tax rules promote simplification and the competitiveness of Australian companies" (2004) 33 *Tax Management International Journal* 451-458

Hubbard, RG "Tax policy and international competitiveness" (2004) 82 *Taxes* 213-220, 242

Wunder, HF "The effect of international tax policy on foreign direct investments" (2004) 35 *Tax Notes International* 733-57

10 Quotable quotes

"Law reports: Hugely readable accounts of what exactly goes on in court. Strikingly, when you read a report of, say, 1648 you see that very little has changed. Horses were colliding with each other while trotting too fast and overtaking on the wrong side, cartwrights were selling carts whose wheels fell off at the first bend, and attorneys were overcharging their clients for going to court". Fortgang, John "The A-Z of legal absurdities" (2004) 154 *New Law Journal* 1702

"Tax cuts totalling \$US1.7 trillion in Bush's first term were skewed towards the very rich, who are as common in the markets as cats in an alley.

John Kerry wanted to repeal their tax break; Bush will probably make it permanent".

Maiden, Malcolm "Sweet enough for Wall Street," *Sydney Morning Herald*, 4 November 2004, p 28