

ATTA News January 2006

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

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ATTA website <http://www.atax.unsw.edu.au/atta>

Contents

1 Presidential column	1
2 18 th Australasian Tax Teachers Association Conference 2006	1
3 ATTA AGM agenda	3
4 Arrivals, departures and honours	7
5 Congratulations to the new Commissioner	7
6 ATTA Medal	8
7 Proposal for ATTA Conference "Scholarships"	9
8 New Zealand Government Business Tax Review: Proposals Due to be Released by Mid-June 2006	9
9 OECD advises ATO should effectively detect foreign bribery transactions	10
10 Tax, Accounting, Economics and Law Related Meetings	10
11 Recent publications	14
12 Quotable quotes	16

1 Presidential column

I hope you all had a merry Christmas and wish you a happy new year. Apart from the joy of updating my text books I have had a chance to relax over the break and watch the test cricket, the tennis and enjoy the fabulous summer weather. Speaking of tennis the Australian open and the ATTA annual conference at the University of Melbourne is almost upon us. Given the great line up of conference speakers and papers, this provides us with a great opportunity to update our technical knowledge. Moreover, the conference offers that special collegiate atmosphere that happens whenever ATTA members get together. I really look forward to seeing you all in Melbourne.

Paul Kenny

2 18th Australasian Tax Teachers Association Conference 2006

Melbourne Law School, University of Melbourne, 185 Pelham Street, Carlton

"Old Taxes in a New World"

Dates: Monday 30 January to Wednesday 1 February 2006

<http://www.law.unimelb.edu.au/taxgroup/attaConference2006.html>

We are delighted to announce that Michael D'Ascenzo will give his first speech in his new role as Commissioner of Taxation at the ATTA 2006 conference. Inquiries concerning the program should be directed to Miranda Stewart (m.stewart@unimelb.edu.au) and concerning conference administration should be directed to Lillian Hong xyhong@unimelb.edu.au (Tel: + 61 3 8344 4298 Fax: + 61 3 8344 9971).

Key Dates – the latest Conference Program is on the website above.

Monday 9 January 2006	Final Date for Submission of Written Paper
Monday 30 January 2006	Conference Opening Plenary, 2pm Thomson Welcome Function, 5.30pm
Tuesday 31 January 2006	Conference 8:30am - 6pm CCH Conference Dinner, 7pm Treetops Function Centre, Melbourne Museum, Carlton
Wednesday 1 February 2006	Conference opens 9am Lexis Lunch Function, 12pm Conference closes, 4pm

Confirmed Keynote speakers:

His Honour Justice Richard Edmonds of the Federal Court, Opening Plenary in Honour of the Late Justice Graham Hill.	Mr Michael D'Ascenzo, incoming Commissioner of Taxation
Professor Neil Brooks of Osgoode Hall Law School, Toronto, Canada, <i>The Times They Are a Changin'. Really? Should They Be? The Costs and Benefits of Tax Systems.</i>	Professor Judith Freedman of Oxford University, UK, <i>Why Taxing the Micro-business is not Simple.</i>
Professor Malcolm Gammie QC of London School of Economics, UK, <i>The Impact of European Community Law On The UK's International Tax Rules</i>	Professor Claire Young of UBC, Vancouver, Canada, <i>What's Sex Got to Do with It? Tax and the Family</i>

Registration:

Registration for the ATTA 2006 conference is now open. Early Bird Registration AU\$330 - must be submitted by FRIDAY 9 DECEMBER 2005. Standard Registration AU\$400

The Conference is to be held immediately after the **AUSTRALIAN OPEN TENNIS, 16 - 29 January 2006**, <http://www.australianopen.com.au>

Melbourne Law School is located conveniently near the city and the Tennis venue. Our recommended accommodation choices are an easy tram ride or walk to the Law School and to the city. Delegates will be able to take advantage of the many cultural amenities of Melbourne including the Melbourne Museum, National Gallery of Victoria and Melbourne Zoo.

ATTA is grateful to our sponsors:



[Taxation Law & Policy Research Institute \(TLPRI\), Dept. of Business Taxation, Monash University](#)

As the ATTA Conference will be held during the peak holiday season (right after the Australian Tennis Open), we strongly recommend you to arrange your accommodation in Melbourne for the Conference period as early as possible. We have block booked some rooms at the selected hotels near the Conference venue (Melbourne Law School) at the special rates. These accommodation options are available at the conference webpage:

<http://www.law.unimelb.edu.au/taxgroup/attaConference2006-travelInformation.html#accommodation> .

As the number of the block-booked rooms is limited, we recommend you to do the room bookings directly with the hotels earlier.

Otherwise, the block-booked rooms will be released to the public at the end of December this year or mid-January next year. Contact Lillian Hong xyhong@unimelb.edu.au (Tel: + 61 3 8344 4298 Fax: + 61 3 8344 9971) with any queries.

Journal of Australasian Tax Teachers Association

Finally, a reminder that all Conference Papers will be eligible for submission to the *Journal of the Australasian Tax Teachers Association* (2006 Volume). JATTA is a refereed electronic journal. The StyleGuide for JATTA is on the conference webpage. For more information about JATTA, please see the webpage at <http://www.atax.unsw.edu.au/atta/index.htm>

3 ATTA AGM agenda

Please send apologies to Colin Fong cfong@nd.edu.au

Venue: University of Melbourne Law School Room G08

Date: 31 January 2006

Time: 12:45 to 1.30pm

1 Apologies to date: Natalie Stoianoff, Patrick Gallagher

2 Confirmation of minutes of the ATTA AGM, Wellington, New Zealand 27 January 2005.

Minutes in the *ATTA News* February 2005, see

http://www.atax.unsw.edu.au/atta/newsletters/2005/2005-02_ATTA_News.pdf

3. Correspondence

There have been two items of correspondence during 2005. The first from CPA Australia, CPA Australia letter dated 19/4/2005 in response to the President's letter dated 22 February 2005 regarding changes to CPA membership requirements and the requirements to study taxation law at university level. Ann Johns, CPA's Director of Education advised that they would take into account our concerns in their review scheduled later in the year. I rang Ann Johns on 15 December 2005 to follow up any progress. She advised that the review had not as yet been undertaken. Further she advised that had complied information for the review and that showed that only a handful of new members in 2005 had not undertaken the study of taxation law at undergraduate level. Also, she noted that there were no plans for CPA to change the membership requirements for taxation study.

Second, the Committee of Public Accounts and Audit provided an invitation for ATTA to provide a submission to an enquiry on tax administration and FBT in a letter dated 13/12/2005. I advised the Committee that this matter would be brought to the attention of members and discussed at the AGM in January 2006.

President's report

Introduction

It is an honour and privilege to be president of the Australasian Tax Teachers Association and have obtained a lot of satisfaction in working for the association and being a part of its continued success.

Graham Hill

I was extremely sad when I heard the news last year. *The Australian Financial Review*, honoured Graham's achievements in an article titled "A Tax Titan was no heir but had all the graces". How apt that title is.

When Graham was asked by a student if ever wanted to be a judge he stated

"I thought the question was rather amusing, probably because at the time I was a student the possibility would have seemed unattainable

But I am proud that this is where I have ended up. I have always enjoyed my life in the law."

And certainly, he seemed to love the law, and tax law in particular

Over the last 10-20 years he has been our leading tax judge.

He worked with Justice Murray Gleeson on our famous general anti avoidance provision Part IVA - he always relished the opportunity to discuss the GARR

He won a university medal at law school and went on to study at Harvard and London University.

He was also one of us, a tax teacher. He taught tax law at the University of Sydney every term for the past 40 years.

I must say something about Graham's Federal Court judgements and tax teaching. Through his judgments he has left us all with a great resource to use in our tax teaching.

Some of the judgments include for example, the 1991 case, the *Commissioner of Taxation v Cooper*. In that infamous case, Graham explained why a rugby player could not obtain a deduction for a beer and steak diet. In doing so he provided a great analysis of the general deductions provision. An analysis that is a must read for our students!

And in 1993 in *Reuter v Commissioner of Taxation*, Graham provided a brilliant examination of that crucial term 'ordinary income' and the income capital distinction. Also, refer your students to Graham's judgment in *Cooling* for more on what constitutes ordinary income.

In more recent times we can look at his judgments in respect of the GAR Part IVA ITAA 1936 to help our students understanding. Look at *Commissioner of Taxation v Sleight*, in 2004, regarding the GAR and upfront management and interest deductions for a tea tree oil investment scheme. Graham provided a great description of Part IVA by summarising propositions from the Fed Ct and High Ct. Again, in 2004 in *Macquarie Finance Ltd*, Graham provided a great analysis of Part IVA.

Then we can look at *The Roads and Traffic Authority of New South Wales v Commissioner of Taxation*, a 1993 case where Graham set out the operation of the scheme of FBT. Great stuff for our students. And the list of judgments, published papers and conference papers goes on, he has left quite a legacy.

We have been very lucky to have known Graham at the ATTA conferences. He ensured a high profile start to the conference with one of his wonderful speeches, always interesting and with a touch of humour. Often he had immersed in laughter.

I always thought of Graham as ATTA's main man. He opened the conference, he attended the concurrent sessions and provided immense input as seen by the anti avoidance session in our last conference in Wellington. He also attended and participated in our AGMs and was actively interested in ATTA. When we were looking for a publisher of ATTA papers, he volunteered his support for the publication of the ATTA Journal into a book form or into a refereed journal publication.

But above all we will all miss the person. He was such great company, he possessed a down to earth approachable nature and had a fantastic sense of humour.

I have always looked forward to the ATTA conferences, there are many fine memories, none more so than having the chance to meet and talk with Graham.

We will miss him dearly and ATTA will be forever grateful for his great contribution that has greatly helped to build up ATTA into the position it is today as seen by our solid membership group; the well attended conferences, the production of refereed ATTA journals and the sound state of our finances.

Conference Proceedings

At our 2004 and 2005 AGMs we discussed the association's commitment to ensuring that the proceedings from each conference would be published in a refereed publication. All feedback showed that this is a high priority to members. Thus in the 2005 conference we established an editorial board thanks to our volunteers: Margaret McKerchar, Dale Pinto, Adrian Sawyer, Andrew Smith, Miranda Stewart and Natalie Stoianoff. Dale Pinto subsequently took on the role of its Chairman. The editorial board has taken prime responsibility for publishing ATTA proceedings in association with the university that hosts the annual conference.

I am very pleased to report that the editorial board has established an electronic refereed internet journal, JATTA. We are particularly grateful to Atax for providing its website as a host for JATTA. Many thanks to Chris Evans and the Atax team who have made this possible. In my opinion this has been one the most important developments in the history of ATTA. Many thanks to the editorial board.

Currently JATTA has two volumes on the internet based on papers delivered in the Flinders University and Wollongong University ATTA conferences.

Financial Accounts

Keith Anderson from Access Accounts was our auditor. Keith advised us on 23 December 2005 that he was able to conduct the audit. Given the short notice to find another auditor we cannot present an audited set of accounts to this AGM. However, we have found another auditor, XXXXXXXX Further, the balance in our bank account as at 21 December 2005 shows that we have \$49,374.16 in the bank.

As a matter of priority the new auditor will be instructed to quickly complete the audit for the 2004 and 2005 years.

Conference 2006

Miranda Stewart from the Melbourne Law School, University of Melbourne, is hosting the current ATTA conference. On behalf of ATTA members I want to thank Miranda for putting in all the effort. It is simply fantastic of her.

Conference 2007

Kerrie Sadiq, University of Queensland, has indicated that the University of Queensland, Brisbane is very keen to host the ATTA 2007 conference.

Conference 2008

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Newsletter

As always, Colin puts in a great effort in producing the newsletters which includes local and international tax news. The newsletter covers a range of matters that are of great interest to ATTA members and I know it is dearly loved by members. It contains a treasure trove of tax information and helps build the collegiate atmosphere that is so strongly evident in the ATTA conferences.

Concluding Remarks

Over the last 12 years I have always looked forward to the ATTA conferences. As I noted above, the sense of collegiality in the association is unique. I fondly remember the ATTA dinner at Ayers House in Adelaide, the atmosphere at that dinner was unbelievable. We roared out a welcome for our guest after dinner speaker, Dick Warburton. The look on his face, he was not expecting a 'pop star' welcome. For me there are so many high points in the ATTA conferences ranging from fits of laughter to an involvement in some very serious tax debates as the government rolled out its tax reform manifesto. Of course this would not be possible if it were not for the many members that selflessly dedicate their time and resources to help our organisation. I thank you all.

I wish you all great success in 2006.

Paul Kenny
Senior Lecturer in Taxation Law
School of Commerce
Flinders University

7. Patron of ATTA?

8. ATTA Medal – Miranda Stewart proposes a Call for nominations for the ATTA medal for discussion at the AGM. Details about the ATTA Medal are below (Item 6).

9. Support for Doctoral students attending ATTA conferences - Miranda Stewart, see proposal below (Item 7)

10. Accounts

11. Other matters

4 Arrivals, departures and honours

Professor Yuri Grbich, retired at the end of 2005, after a long distinguished academic career at the Victoria University of Wellington Law School, Monash University Faculty of Law (where he taught tax to Peter Costello!) and the University of New South Wales. At UNSW Yuri initially taught in the Law School before setting up the Atax programme, where he was the Foundation Director from 1991 to 1997. He was a major and influential contributor to public tax reform debate in Australia during the 1970s and 1980s, including the position as leading advocate to the Union Movement in submissions to the Asprey Committee 1973 and to the former Keating Government leading up to the major 1985 tax reforms. He was one of only 5 academics and the only academic lawyer invited as a delegate to the Australian Tax reform Summit in 1985. He was also a Senior Member of the Australian Administrative Appeals Tribunal (Tax Division). He has also been an adviser to the Australian Government on issues such as tax expenditures, corporate group tax planning in corporate, anti-avoidance measures, superannuation reform, capital gains taxes and more fundamental strategic issues in decision-making reform. Between 1997 and 1999 Professor Grbich was the founding appointment to the Visiting Professor program of the Australian Tax Office. Yuri will be returning to Atax as a Visiting Professor from 1 January 2006 onwards.

Margaret McKerchar is now on a continuing appointment as Associate Professor, at Atax, effective from 1 January 2006.

Nolan Sharkey was promoted as Senior Lecturer, at Atax, effective from 1 January 2006. Nolan is currently working on a Doctor of Philosophy at UNSW and visited Xiamen University, China and National University of Singapore in 2005 to pursue his research.

Rachel Tooma was appointed as a Lecturer, at Atax, effective from 1 January 2006. Prior to joining Atax in 2005 as an Associate Lecturer, Rachel worked in a large law firm and a large accounting firm. Rachel is currently working on a PhD at Atax. The PhD tests the hypothesis that an appropriately supported statutory general anti-avoidance rule improves taxpayer certainty, and examines whether a uniform rule should be adopted in all taxation legislation (direct and indirect) in Australia.

Associate Professor Patrick Gallagher is leaving the University of Western Sydney to undertake other business activities.

Colin Fong has commenced a fractional appointment, teaching Legal Research & Writing with the University of Notre Dame Australia, School of Law, Sydney campus.

5 Congratulations to the new Commissioner

From: Paul Kenny [<mailto:Paul.Kenny@flinders.edu.au>]
Sent: Tuesday, 13 December 2005 11:57
To: D'Ascenzo, Michael
Subject: RE: CONGRATULATIONS FROM ATTA

Dear Michael,

On behalf of the Australasian Taxation Teachers Association I would like to congratulate you on your appointment as our new Commissioner of Taxation and wish you all the best in what must be an exciting time for you.

Cheers

Paul Kenny
President ATTA

Regards

Paul Kenny

Senior Lecturer in Taxation Law
School of Commerce
Flinders University

GPO 2100 Adelaide 5001
Ph. 08-8201 2102

Subject: RE: CONGRATULATIONS FROM ATTA
Date sent: Mon, 19 Dec 2005 16:27:36 +1100
From: "D'Ascenzo, Michael" <Michael.D'Ascenzo@ato.gov.au>
To: <Paul.Kenny@flinders.edu.au>

Thank you very much for ATTA's congratulations. As you know I regard the teaching of tax as important because it promotes a better understanding of rights and obligations, and any abuses of those rights and obligations. In so doing it allows people to be informed about the nature and intent of taxation, and provides them with choices about the kind of society we want to be.

I hope to maintain an on-going interest in the activities of ATTA, to continue to provide my support whenever possible.

MD'A

6 ATTA Medal

Purpose

The ATTA medal is to be awarded in recognition of "outstanding contribution to Australasian tax teaching and policy." (Minutes of AGM held 3 February 2001). The inaugural (and only) recipient to date was Dr A Greenbaum (dec).

Guidelines for the awarding of the ATTA medal

1. All decisions in respect of the award are the responsibility of the Executive.
2. The award need not be made annually, nor is there any restriction on the number of awards made each year. However, given the significance of the award, it is not

anticipated that more than one award would be made in any one year, or that an award would be made each year.

3. The recipient of the award must be either a current or past member of ATTA. A member of ATTA is a person that has attended an ATTA conference. On this basis, the award can only be made to an individual, not to an institution. Further, the medal could be awarded to a non-resident individual provided that he or she is either a current or past member of ATTA.
4. The ATTA medal can be awarded posthumously.
5. Where the medal is to be presented, this is done at the AGM. Where the recipient cannot be present, other arrangements as deemed necessary can be made.
6. Members of ATTA can at any time make nominations to the Executive for their consideration.

M McKerchar, President, ATTA, 21 January 2002

7 Proposal for ATTA Conference "Scholarships"

That ATTA provide up to two "scholarships" annually, to full-time PhD students (unwaged) to attend the ATTA Conference. This would involve a waiver of the conference registration and possibly assistance with travel.

An estimate of cost is between \$300 and \$500 for each scholarship annually. Preference would be given to a PhD student who will present a paper at the conference, but this may not be essential. The student conference registration would be paid by ATTA to the institution hosting the conference and any travel expense reimbursed directly to the student.

Applicants would apply to the ATTA conference organiser, who would then obtain a decision from the ATTA executive as to suitability of the applicants. A successful applicant would be able to attend all functions at the conference including the dinner, as this will assist them in their professional development and may enhance their research prospects.

Miranda Stewart
ATTA Conference Convenor 2006

8 New Zealand Government Business Tax Review: Proposals Due to be Released by Mid-June 2006

A business tax review was included in the Labour-led government's post-election confidence and supply agreements with United Future and New Zealand First. Although the scope of the review is still being considered, the review will likely consider providing improved incentives for productivity gains and improved competitiveness with Australia. The government will release proposals from the review for consultation by mid-June 2006. Findings of the last large-scale public review into the New Zealand tax system (the 2001 McLeod review) can be found on the internet at <http://www.treasury.govt.nz/taxreview2001/>.

Given its emphasis on improved competitiveness with Australia the business tax review could be seen in the context of the single economic market (SEM) agenda, under which Australian

and New Zealand governments are intensifying efforts to remove barriers to trans-Tasman trade and firms operating in both markets. On the SEM agenda see, for example, http://www.med.govt.nz/buslt/bus_pol/sem/. This government work on SEM is being supported by business-led initiatives, particularly the Australia-New Zealand Leadership Forum, which will have its third annual meeting later this year in Auckland, New Zealand.

Patrick Nolan

9 OECD advises ATO should effectively detect foreign bribery transactions

“On Monday 16 January 2006, the Organisation of Economic Co-operation and Development (OECD) Working Group on Bribery released a report on Australia's enforcement of the OECD Convention on Combating the Bribery of Foreign Public Officials in International Business Transactions. The main recommendations from the report include:

- The Australian Taxation Office (ATO) should take steps to ensure the ATO effectively detects foreign bribery transactions in performing its tax audits; and
- The requirement to follow up with law enforcement agencies and tax authorities to ensure that companies fully comply with the law. Concern was expressed about laws enabling companies to get tax deductions for so-called "facilitation payments" that enable Australian companies to pay foreign government officials to, for example, speed up routine governmental actions, such as providing permits or licences.

The media release and report are available on the OECD Web site (<http://www.oecd.org>).

On Thursday 19 January 2006, the Australian Greens issued a media release commenting on the report.

The media release is available on the Australian Greens Web site (<http://www.greens.org.au>)”

Source: KPMG *Daily Tax News* - Thursday 19 January 2006,

10 Tax, Accounting, Economics and Law Related Meetings

Local

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> TIA's 21st National Convention: Beyond the Sea, 5-8 April 2006, Gold Coast Convention and Exhibition Centre, Qld

Taxation Law units of study available on a single unit “attendance only” basis through the Faculty of Law, University of Sydney. We would like to advise you concerning Taxation Law units of study available during 2006. (Cost \$1,950 per unit). Units available are:

- * Advanced Customs Law

- * Advanced Goods & Services Tax
- * Australian International Taxation
- * Comparative Corporate Taxation
- * Comparative Income Taxation
- * Comparative International Taxation
- * Comparative Valued Added Tax
- * Corporate Taxation
- * Customs Law
- * Goods & Services Tax Principles
- * Impact of Tax on Business Structures & Operations
- * International and Comparative Law of Trusts
- * Public Policy
- * Stamp Duties
- * Tax Administration
- * Tax of Business & Investment Income A
- * Tax of Business & Investment Income B
- * Taxation of Corporate Groups
- * Taxation of Financial Transactions
- * Taxation of Partnerships and Trusts
- * Taxation of Superannuation
- * Tax Treaties
- * Transfer Pricing in Taxation
- * UK International Taxation
- * US International Taxation

To obtain a full copy of the booklet relating to Single Unit Enrolments in Taxation in 2006, please download the following document from the Faculty's website:

http://www.law.usyd.edu.au/cle/2006/2006_TaxBrochure.pdf

If you have any queries concerning single unit enrolment or are unable to download the booklet, please contact Ms Val Carey, Continuing Legal Education, Faculty of Law (Telephone 9351 0238, email: valc@law.usyd.edu.au). 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.

Eighteenth Annual Australasian Tax Teachers Association Conference 2006, 30 January-1 February 2006, University of Melbourne Law School. Conference webpage:

<http://www.law.unimelb.edu.au/taxgroup/attaConference2006.html> 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>

Symposium on Venture Capital Tax Subsidies - Melbourne Law School, Thursday 2

February 12.30pm - 5pm. Not satisfied with organising the ATTA Conference, the Melbourne tax group have scheduled another fascinating tax symposium on Thursday 2 February 2006 at 12.30 pm, with the Intellectual Property Research Institute of Australia. The keynote speaker at the symposium is Professor Daniel Sandler of the University of Western Ontario, Canada, who will also be attending the ATTA conference and who is an expert in United States and Canadian tax and direct subsidies for venture capital. Australians including Stephen Barkoczy, Associate Professor, Law School, Monash University; Kon Mellos, Partner, Freehills Lawyers; Michael Panacchio, Principal Starfish Ventures Pty Limited and Board member of the Australian Venture Capital Association Ltd (AVCAL); and Miranda Stewart, Senior Lecturer, Law School, University of Melbourne will also present. Comments will be provided by Terry Walter, Head of the School of Banking and Finance, The University of New South Wales and former member of the Pooled Development Fund Board, Ausindustry.

This event is free of charge. The detailed Programme and Registration Form are available from <http://www.ipria.org/events/index.html>. Please RSVP to Jean Molloy at IPRIA, j.molloy@unimelb.edu.au, by submitting the registration form.

Professor Gail Pearson, Chair of the Discipline of Business Law, School of Business, The University of Sydney, is pleased to invite you to a lecture in the Banco Court, Supreme Court of NSW. **Tax avoidance - a perspective from a land without GAAR** - Professor Judith Freedman, KPMG Professor of Taxation Law, The University of Oxford. Guest of Honour Justice Richard Edmonds. Wednesday 8 February 2006 5:45 for lecture at 6:30pm
Drinks will be served. The Banco Court Level 13 Supreme Court of NSW Law Courts Bld. Queen's Sq. 184 Phillip St. Sydney

RSVP by Wednesday 1 February Nichole Orth email: n.orth@econ.usyd.edu.au fax: +61 2 9351 6638 Faculty of Economics and Business

Judith Freeman is a Fellow of Worcester College, Oxford. Her focus is on corporate and business taxation and she has a continuing interest in related areas of corporate law, corporate governance, and the interaction between law and accounting & small businesses. Judith has served on a number of Law Society, DTI and Inland Revenue Committees and advisory groups and was a member of the Company Law Review's working party on small companies. She is joint editor of the *British Tax Review* and is on the editorial boards of the *Modern Law Review*, the *eJournal of Tax Research and Fiscal Studies*. She is a member of the Council of the Institute for Fiscal Studies and of the Tax Law Review Committee, and a member of the Tax Research Network steering group.

2006 Constitutional Law Conference and Dinner, 24 February, Sydney, Conference organised by the Gilbert + Tobin Centre of Public Law with the support of the Australian Association of Constitutional Law. Program

http://www.gtcentre.unsw.edu.au/events/docs/2006ConLawConference_Program.doc

Registration form at <http://www.gtcentre.unsw.edu.au>

7th International Conference on Tax Administration, Crowne Plaza Resort, Coogee Beach, NSW, 20-21 April 2006. For further enquiries, contact Anna Bartholomaeus, Atax, UNSW on (02) 9385 9320 or anna.b@unsw.edu.au

The 18th GST & Indirect Tax Weekend Workshop, Thursday 6 - Saturday 8 April 2006, Sheraton Noosa Resort and Spa, Contact: anna.b@unsw.edu.au

16th Inter-Pacific Bar Association Conference, 30 April-3May 2006, Hilton Hotel, Sydney. Conference theme: Free trade agreements. <http://www.ipba2006.com> Committee programs include Tax Law; Environmental Law, Intellectual Property etc.

Nineteenth Annual Australasian Tax Teachers Association Conference 2007, January 2007, University of Queensland Law School. Contact Kerrie Sadiq, k.sadiq@law.uq.edu.au

Overseas

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

Canadian Tax Foundation <http://www.ctf.ca/profDev/schedule1.asp> has a 2005 events schedule. Fifty-Seventh Tax Conference, 25-27 September, Vancouver Hyatt Regency

The Seventh Annual Global Conference on Environmental Taxation: Instruments of Change for a Sustainable Economy, 22-24 October 2006, Ottawa, Canada <http://www.environmental-tax-conference.uottawa.ca> Call for papers. Proposals should be emailed to envconf@uottawa.ca no later than 1 February 2006. See Attachment

Institute for Fiscal Studies Conferences and seminars

<http://www.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 (ITA) 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

Introduction to European Value Added Tax March 13 - 16, 2006 - Introductory

Introduction to European Customs and Excise Duties February 06 & 07, 2006 -

Introductory February 06 & 07, 2006 - Introductory

Tax Treaties

Tax Treaties Workshop May 15 & 16, 2006 - Advanced

International Tax English for Practitioners May 08 & 09, 2006

For 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 61 st International Atlantic Economic Conference will be held in Berlin 15-19 March 2006; Philadelphia 5-8 October 2006

European Association of Tax Law Professors Meetings and conferences

<http://www.eatlp.org> 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 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**

of events <http://www.lexisnexis.com.au/aus/conferences/calendar/default.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/> **Hieros Gamos** Worldwide Law Events Calendar http://www.hierosgamos.org/hg/db_meetings.asp?action=search <http://www.hg.org/calendar.html>

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.

11 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

Adda, Jérôme and Cornaglia, Francesca *The effect of taxes and bans on passive smoking*, Centre for Economic Policy Research, Australian National University, 200

(2005) 17(5) *Australian Superannuation Law Bulletin*

- Vrisakis, Michael “Trustees and the unit pricing omelette”
- Stanhope, Bill “IFSA update”
- Clare, Ross “Rating agencies and the provision of advice”
- Bourke, Stephen “Super splitting of contributions”
- Callaghan, Paul “Interdependency and death benefits regulations released”
- “Draft FSR Refinement Regulations – draft corporations amendment regulations 2005”
- Riordan, Gary “Super cases: HANNOVER LIFE RE OF AUSTRALASIA LTD v SAYSENG [2005] NSWCA 214; BC200504681 Spigelman CJ, Santow and Tobias JJA”

(2005) 20 (4) *Australian Tax Forum*

- **McKerchar, Margaret** “The impact of income tax complexity on practitioners in Australia”
- **Fisher, Rodney** “Confidential tax communication: a right or a privilege?”
- **Bentley, Duncan** and **Alley, Clinton** “A remodelling of Adam Smith’s tax design principles”
- Lee, Norman Virgil “Understanding the concepts of present entitlement and realisation in subsection 109XA(1)”
- **Walpole, Michael** and **McManus, Jacqui** “The expectations of tax agents dealing with the GST”
- **Loo, Ern Chen; McKerchar, Margaret** and Hansford, Ann “An international comparative analysis of self assessment: What lessons are there for tax administrators?”

(2005) 47 *CCH Tax Week*

- Angus, Sophie “Super work choices? The impact on superannuation”

(2005) 48 *CCH Tax Week*

- Bender, Philip “Sovereignty and foreign government investment in Australia”

(2005) 49 *CCH Tax Week*

- Butler, Daniel “SMSF deeds varied via the web – the risks!”

Coleman, Cynthia; Hart, Geoffrey; McKerchar, Margaret & Ting, Antony *Australian tax analysis: Cases, commentary, commercial applications & questions*, 6th edition, Pyrmont, Australian Tax Practice, 2006

(2005) 3 (2) *eJournal of Tax Research*

- Editorial Announcement
- Obituary – The Honorable Justice D. Graham Hill - **Patrick Gallagher**
- Commodity Tax Reforms In A Many Consumers Economy: A Viable Decision-Making Procedure - Fabrizio Bulckaen and Marco Stampini
- Trans-Tasman Tax Reform: The Real Story - **David G Dunbar**
- The Determinants of Malaysian Land Taxpayers' Compliance Attitudes - Nor Aziah Abdul Manaf, John Hasseldine and Ron Hodges
- The Attitudes of Tertiary Students on Tax Evasion and the Penalties for tax Evasion – A Pilot Study and Demographic Analysis - **Ken Devos**
- Taxing Non-Fixed Trusts - Elaine Abery
- Record Keeping Practices and Tax Compliance of SMEs - **Chris Evans, Shirley Carlon** and Darren Massey
- Book Review – Global Challenges in Tax Administration - **Dale Pinto**

(2005) 40(6) *Taxation in Australia*

- de Wijn, John “Issues & agendas: structured education program”
- Rowland, Noel “CEO’s report: New enhancements for Institute”
- Taxwrite services “Taxing issues: the following points highlight important Federal tax developments that have occurred during November 2005”
- Taxwrite services “Tax tips: trust distributions – CGT even E4 issues”
- Schneller, Lynne “Unlimited library access”
- Hansell, Peter “Getting the most out of the Tax Office’s legal database”
- Slegers, Peter and Schwarz, Susanne “Avoid tax flood on water licences”
- Arkwright, Roisin “Analysing the PE articles within Australia’s double tax treaties – Part I”
- Pizzacalla, Mark “Tax issues affecting trusts. The seven deadly sins – Part II”
- Bean Gerry “The cook, the thief, his wife and PS LA 2005/1 (GA)”
- Harwood Andrew Lawyers “Discretionary trusts and the power to distribute capital”
- Greenwoods & Freehills “Tax case: State tax affects CGT again? CTP Custodian Pty Ltd v Commissioner of State Revenue”
- McBride, Narelle “Member profile”
- **Cooper, Graeme** “Committed committees”

(2005) 51 *Weekly Tax Bulletin*

- Cunningham, Lance “Consolidation changes needed to be made by 31 December 2005”
- Fry, Martin; Cornwell, Phillip and Tziokas, Natasha “Threat to tax loss recoupment for project finance”

(2005) 52 *Weekly Tax Bulletin*

- de Wijn, John “Taxation Institute of Australia – new structured education opportunities and enhanced status of membership”
- Heffron, Martin “Allocated and market linked pension changes – planning issues and opportunities”

Overseas

Derivatives & Financial Instruments No. 6 (2005)

- Derivatives: International Financial Reporting Standards and Taxation - Anton Joseph
- France Accounting and Tax Treatment of Exchange-Traded Funds - Sophie Marciniak
- Tax Treatment and Consequences of Debt Restructuring and Workouts
- Austria - Dr Robert Schneider

- Belgium - Hugues Lamon and Maxime Chalot
Recent developments
- Australia Foreign Insurers and Captives: Licensing and Prudential Supervision - Anton Joseph
- Spain Parent-Subsidiary Directive: An Excessive Extension of Anti-Abuse Provisions
José Ignacio García Muñozguren
- International UK--US Competent Authority Agreement in Respect of Pension Schemes
- Nathan Hall

Markham, Michelle Special Report: 'Tax in a changing world: The transfer pricing of intangible assets' (2005) 40 *Tax Notes International* 895-906

Molenaar, Dick *Taxation of international performing artistes*, Amsterdam, International Bureau of Fiscal Documentation, 2006. The problems with Article 17 OECD and how to correct them - Doctoral Series Vol. 10. This 10th book in the Academic Council's Doctoral Series examines how the special tax rules for performing artistes can lead to obstacles. This book considers the problems regarding, for example, the determination of taxable income and the non-deductibility of expenses and tax credits in the country of residence, and gives clear examples of excessive taxation.

12 Quotable quotes

“Australia is among the least corrupt countries, according to agencies that monitor such things. But vigilance is the price for maintaining such a well-deserved reputation. If Australia's tax and other rules are allowing bribery and "facilitation payments" to go unchecked, as they apparently did in the AWB case, then they need to be re-examined.

That's certainly the finding of an Organisation for Economic Co-operation and Development report into bribery of foreign officials, coincidentally released on Monday, which shows changes to the tax act in 2000 that were intended to put an end to facilitation payments left loopholes that companies can walk through, set fines at ridiculously low levels (\$13,200 for individual offenders, \$66,000 for corporations), and failed to promote a culture of anti-bribery awareness.

Bribery loopholes in the tax act need to be eliminated, monitoring improved, penalties increased and awareness raised; all are recommendations from the OECD report.”

Source: Editorial, *Australian Financial Review* 18 January 2006 p 54

“Taxation Institute of Australia tax counsel Michael Dirkis said the issue of bribery of foreign government officials had flown under the radar of the Australian Taxation Office because it was unlikely large amounts of taxpayer money was at risk.

However, he said auditors should be compelled to outline any tax-deductible facilitation payments made by a company in its financial statements.”

Source: Anderson, Fleur ‘Call to fess up on grease payments’ *Australian Financial Review* 20 January 2006, p 3

ATTA News February 2006

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

Editor: Colin Fong, School of Law, University of Notre Dame Australia, Sydney
cfong@nd.edu.au

ATTA website <http://www.atax.unsw.edu.au/atta>

Contents

1 Presidential column	1
2 ATTA 2006 – Thanks for the Games!.....	2
3 18th Australasian Tax Teachers Association Conference 2006: first timer’s views	3
4 ATTA AGM minutes.....	4
5 ATTA Conference speaker’s media stories.....	9
6 JATTA submissions 2006.....	10
7 JATTA DEST approval	10
8 Suggestions for ATTA 2007 Conference theme and contact details	10
9 ATTA AGM 2007 special resolution.....	11
10 Arrivals, departures and honours.....	11
11 BCTR call for the Commonwealth Government to establish a dedicated tax review process	12
12 Tax, Accounting, Economics and Law Related Meetings	12
13 Recent publications	14
14 Quotable quotes	18
Attachment: IBFD meeting of research students	

1 Presidential column

The ATTA 2006 conference commenced with a real sense of occasion as we sensed that this could be the biggest and best conference ever with the tributes to be paid to Justice Graham Hill, Michael D’Ascenzo’s first ever speech as Commissioner of Taxation, and the presence of a large number of leading international academics.

As the conference started it gave me great pleasure to welcome everyone and to announce the Justice Graham Hill International Fiscal Association Research Prize for doctoral students. But then a sombre mood descended upon us as we remembered Graham Hill with 60 seconds of silence. We then listened to Justice Richard Edmonds and Cynthia Coleman’s recollections of Graham and his many contributions to the law. Then following the afternoon tea break we got stuck into the first of the concurrent sessions and it was back to business.

Then, later in the afternoon we somehow crammed into the lecture theatre G08 of the Melbourne law School (along with the media herd and a number of practitioners) to hear Michael D’Ascenzo. The atmosphere was electric (it felt like the final day at Edgbaston test in 2005 all over again) as Michael set out the future direction of tax administration and his push to ensure Australian Taxation Office’s place as the world leader in tax administration. We pushed forward to the edge of our seats and hung on to every word. It was a quite brilliant.

This took ATTA to a new level as the media analysed the Commissioner’s each and every word. ATTA and the University of Melbourne were right at the forefront of Australian taxation.

On day two, Professor Neil Brooks from Canada, gave the most amazing tax policy speech, full of academic research power that matched the level of Neil’s passion. It was the best tax speech that I have ever heard. The conference momentum lifted another notch.

Given the massive ATTA member turn out at the conference and the unbelievable conference atmosphere that was being generated, the ATTA executive sensed that this provided the perfect setting for recognising some of our members. Since only one ATTA medal had previously been awarded this was catch up time. Thus we moved to award ATTA medals to the following members who satisfied the ATTA medal criteria: Graham Hill, John Prebble, Chris Evans, Rick Krever and Cynthia Coleman. They have all been outstanding, and helped ATTA and ATTA members over a long period of time and were long due such recognition. At the AGM, spontaneous applause broke out as the ATTA medallists were announced. The conference momentum lifted again.

Following the AGM and afternoon concurrent sessions we all headed off to the Museum for the conference dinner and the formal announcement of the ATTA medallists and conference paper prize winners. We also thanked Geoff Dobbs for his great and loyal support that extended over many years. The dinner was superb as the conference reached its peak.

On Wednesday we took part in the plenary and concurrent sessions and the conference wound down to its ultimate conclusion. There we were, tired and some of us exhausted, but I think we were all feeling a whole lot better for having attended such a memorable event.

We must thank Miranda Stewart (Miranda is the best), Lillian Hong, Michael Kobetsky, Cameron Rider and the tax group at Melbourne University for their meticulous planning and organisation that enabled such a great result.

We are also extremely grateful for the support provided by our sponsors CCH, ATP Thomson, Lexis Nexis Butterworths and Eurofield.

As many of us observed, the standard of conference papers was very high across all of the concurrent and plenary sessions. I thank you all for taking the time and effort to make this conference such a winner.

Paul Kenny

2 ATTA 2006 – Thanks for the Games!

The 18th ATTA conference hosted at Melbourne Law School on the theme "Old Taxes in a New World", has been and gone. I am grateful to the Dean of the Law School, Michael Crommelin, who was delighted to welcome ATTA participants and was very impressed with the number of participants from around Australia, New Zealand, and elsewhere and with the range and quality of papers. Take a look at the conference webpage to see a few photos and final notes about the conference:

<http://www.law.unimelb.edu.au/taxgroup/attaConference2006.html>

The ATTA conference attracted some media attention this year – largely because new Australian Commissioner of Taxation, Michael D'Ascenzo, presented his inaugural Address at the conference. The session was reported in *The Age* and the *Financial Review*. There was some controversy about the Commissioner's statements on complexity in the tax law – the Commissioner was in fact misquoted in *The Age* by Marc Moncrieff (*Tues 31 Jan, 2006, Business 4*) and wrote a letter correcting the story (*The Age, Thurs 2 Feb, 2006, Business Letters*). To quote him correctly, the Commissioner observed that tax law is often lengthy and complex "because we have to choose between simplicity, neutrality and equality. And often, when it comes to the crunch, equality - and that's a good thing - takes precedence. But for equality, you are going to have to differentiate a whole range of different circumstances and

add a whole lot of weight in pages of law". The full Address is available for download from www.ato.gov.au .

Other keynote speakers included Federal Court Justice Richard Edmonds, who honoured the contribution of the late Justice Graeme Hill to development of tax law in Australia, and internationally renowned tax scholars Professor Neil Brooks from Toronto's York University, Professor Clair Young from UBC Law School in Vancouver, Oxford University's Professor Judith Freedman and Professor Malcolm Gammie of London School of Economics. The after-dinner speaker was Tim Colebatch, Economics Editor of The Age. Prof Brooks also attracted media attention when Tim wrote a feature article on his paper concerning tax rates and overall wellbeing in society. That article is at <http://www.theage.com.au/news/tim-colebatch/how-lowering-tax-can-make-us-all-poorer/2006/01/30/1138590438861.html>

In addition, nearly fifty papers were presented by ATTA members on a terrific range of topics including venture capital; tax, work and the family; avoidance and evasion; tax and the environment; international tax; and corporate tax and small business tax reform. Congratulations to the winners of the Best Paper Prizes this year:

- *Best Junior Paper* – Lisa Marriott, PhD candidate, Victoria University of Wellington
- *Best Senior Paper* – Assoc Prof John Taylor, University of New South Wales
- *Best Empirical Paper* - Ern Chen Loo, PhD candidate, University of Sydney

Presenters, please do consider submitting your paper for publication in *JATTA 2006*, which I am editing. There is time for you to revise your paper before submission – the deadline has been extended to **Monday 1 May 2006**. An email will be sent to presenters shortly and see the separate call for submissions in this Newsletter.

Thank you to all participants and attendees of the conference. I feel that I know ATTA members much better now and I had a terrific time - I am also very happy to hand on the baton to Kerrie Sadiq at University of Queensland who will do a sterling job in 2007!

Regards

Miranda Stewart

Senior Lecturer in Law

University of Melbourne

3 18th Australasian Tax Teachers Association Conference 2006: first timer's views

I attended the 18th ATTA conference for the first time and thoroughly enjoyed it. The quality of the papers presented was excellent and I often found myself wishing to be in two seminar rooms at the same time. Best of all, everyone was friendly, accessible, and constructive in their comments and advice.

The conference offered a great opportunity for me to meet teachers with a shared interest in taxation. With an impressive gathering of tax teachers, I was able to meet some new friends and absorbed new thinking. The dinner at the Melbourne Museum was a lot of fun and capped off a fantastic three days of conference.

I would like to thank the Melbourne Law School's team for organizing a great conference and to all the presenters for sharing their work. Thanks to Julie Cassidy and Ken Devos for encouraging me to attend.

Toan Le, Department of Business Law & Taxation, Monash University

Many thanks to the organisers and fantastic presenters at the ATTA 2006 Conference held in Melbourne. As a newcomer to academia I found this conference of tremendous benefit. I enjoyed getting to know my fellow colleagues and was very much inspired by the quality and presentation of papers on such a variety of topics. I came away having learnt so much and having enjoyed the friendly, collegial environment.

Christine Peacock, Department of Business Law & Taxation, Monash University

I would like to take the opportunity to thank the ATTA members and organisers for arranging a most interesting and well-organised conference - I appreciate all the effort this must have taken. I was impressed with the wide variety of papers being presented, and am very grateful for the CD, as I couldn't possibly have attended all the sessions I was interested in. As this was my first ATTA conference, one of the most enjoyable aspects was finally meeting tax colleagues that I had only had telephone or email contact with prior to the conference. It was also great to catch up with people that I met at the TRN conference in Edinburgh last year. I look forward to seeing you all here in Queensland next year.

Michelle Markham, Faculty of Law, Queensland University of Technology

Despite having attended a number of tax conferences, the ATTA Conference stands out. Pleasantly surprising was the sheer number of luminaries in the field of taxation law who were in attendance, many of whom previously had to me only been names in books, articles and papers. At the Conference, I was finally able to put faces to names and to see that these tax gurus are real people after all.

Despite the number of academic heavyweights who were present, the atmosphere at the Conference was one of the most collegial that I have ever experienced. There were plenty of opportunities to provide and receive encouragement in relation to teaching and research, and to share 'war stories' in this regard. All in all, it was comforting to see that colleagues from other institutions and jurisdictions have to deal with similar issues in relation to teaching and research, and the time in between and after plenary and concurrent sessions was a good chance to share strategies for tackling relevant concerns. The papers that were presented were top notch and took policy, theoretical and empirical approaches, covering the range from papers dealing with 'technical' issues in a critical vein to papers dealing with taxation policy and tax teaching.

I look forward to next year's Conference.

Eu-Jin Teo, Monash University

Being a first timer, I have found the conference a totally new experience. This is largely due to the mix of the law, accounting, economics and political science stance taken by the academics on a common discipline such as taxation. It is great for networking and to find out academics of similar interests. Will definitely come back again!

Sue Yong, Accounting and Finance academic group, Auckland University of Technology

4 ATTA AGM minutes

Venue: University of Melbourne Law School Room G08

Date: 31 January 2006
Time: 12:45 to 1.30pm

1 Apologies to date: Natalie Stoianoff, Patrick Gallagher, Dianne Harvey, Bernadette Smith, Grant Richardson

2 Confirmation of minutes of the ATTA AGM, Wellington, New Zealand 27 January 2005. Minutes in the *ATTA News* February 2005, see http://www.atax.unsw.edu.au/atta/newsletters/2005/2005-02_ATTA_News.pdf were moved by Phillip Burgess and seconded by Adrian Sawyer

3. Correspondence

There have been two items of correspondence during 2005. The first from CPA Australia, CPA Australia letter dated 19/4/2005 in response to the President's letter dated 22 February 2005 regarding changes to CPA membership requirements and the requirements to study taxation law at university level. Ann Johns, CPA's Director of Education advised that they would take into account our concerns in their review scheduled later in the year. I rang Ann Johns on 15 December 2005 to follow up any progress. She advised that the review had not as yet been undertaken. Further she advised that had complied information for the review and that showed that only a handful of new members in 2005 had not undertaken the study of taxation law at undergraduate level. Also, she noted that there were no plans for CPA to change the membership requirements for taxation study.

Second, the Committee of Public Accounts and Audit provided an invitation for ATTA to provide a submission to an enquiry on tax administration and FBT in a letter dated 13/12/2005. I advised the Committee that this matter would be brought to the attention of members and discussed at the AGM in January 2006.

4. President's report

Introduction

It is an honour and privilege to be president of the Australasian Tax Teachers Association and have obtained a lot of satisfaction in working for the association and being a part of its continued success.

Graham Hill

I was extremely sad when I heard the news last year. *The Australian Financial Review*, honoured Graham's achievements in an article titled "A Tax Titan was no heir but had all the graces". How apt that title is.

When Graham was asked by a student if ever wanted to be a judge he stated

"I thought the question was rather amusing, probably because at the time I was a student the possibility would have seemed unattainable

But I am proud that this is where I have ended up. I have always enjoyed my life in the law."

And certainly, he seemed to love the law, and tax law in particular

Over the last 10-20 years he has been our leading tax judge.

He worked with Justice Murray Gleeson on our famous general anti avoidance provision Part IVA - he always relished the opportunity to discuss the GAAR

He won a university medal at law school and went on to study at Harvard and London University.

He was also one of us, a tax teacher. He taught tax law at the University of Sydney every term for the past 40 years.

I must say something about Graham's Federal Court judgments and tax teaching. Through his judgments he has left us all with a great resource to use in our tax teaching.

Some of the judgments include for example, the 1991 case, the *Commissioner of Taxation v Cooper*. In that infamous case, Graham explained why a rugby player could not obtain a deduction for a beer and steak diet. In doing so he provided a great analysis of the general deductions provision. An analysis that is a must read for our students!

And in 1993 in *Reuter v Commissioner of Taxation*, Graham provided a brilliant examination of that crucial term 'ordinary income' and the income capital distinction. Also, refer your students to Graham's judgment in *Cooling* for more on what constitutes ordinary income.

In more recent times we can look at his judgments in respect of the GAAR Part IVA ITAA 1936 to help our students understanding. Look at *Commissioner of Taxation v Sleight*, in 2004, regarding the GAAR and upfront management and interest deductions for a tea tree oil investment scheme. Graham provided a great description of Part IVA by summarising propositions from the Fed Ct and High Ct. Again, in 2004 in *Macquarie Finance Ltd*, Graham provided a great analysis of Part IVA.

Then we can look at *The Roads and Traffic Authority of New South Wales v Commissioner of Taxation*, a 1993 case where Graham set out the operation of the scheme of FBT. Great stuff for our students. And the list of judgments, published papers and conference papers goes on, he has left quite a legacy.

We have been very lucky to have known Graham at the ATTA conferences. He ensured a high profile start to the conference with one of his wonderful speeches, always interesting and with a touch of humour. Often he had immersed in laughter.

I always thought of Graham as ATTA's main man. He opened the conference, he attended the concurrent sessions and provided immense input as seen by the anti avoidance session in our last conference in Wellington. He also attended and participated in our AGMs and was actively interested in ATTA. When we were looking for a publisher of ATTA papers, he volunteered his support for the publication of the ATTA Journal into a book form or into a refereed journal publication.

But above all we will all miss the person. He was such great company, he possessed a down to earth approachable nature and had a fantastic sense of humour.

I have always looked forward to the ATTA conferences, there are many fine memories, none more so than having the chance to meet and talk with Graham.

We will miss him dearly and ATTA will be forever grateful for his great contribution that has greatly helped to build up ATTA into the position it is today as seen by our solid membership group; the well attended conferences, the production of refereed ATTA journals and the sound state of our finances.

Conference Proceedings

At our 2004 and 2005 AGMs we discussed the association's commitment to ensuring that the proceedings from each conference would be published in a refereed publication. All feedback showed that this is a high priority to members. Thus in the 2005 conference we established an editorial board thanks to our volunteers: Margaret McKerchar, Dale Pinto, Adrian Sawyer, Andrew Smith, Miranda Stewart and Natalie Stoianoff. Dale Pinto subsequently took on the role of its Chairman. The editorial board has taken prime responsibility for publishing ATTA proceedings in association with the university that hosts the annual conference.

I am very pleased to report that the editorial board has established an electronic refereed internet journal, JATTA. We are particularly grateful to Atax for providing its website as a host for JATTA. Many thanks to Chris Evans and the Atax team who have made this possible. In my opinion this has been one the most important developments in the history of ATTA. Many thanks to the editorial board.

Currently JATTA has two volumes on the internet based on papers delivered in the Flinders University and Wollongong University ATTA conferences.

Financial Accounts

Keith Anderson from Access Accounts was our auditor. Keith advised us on 23 December 2005 that he was able to conduct the audit. Given the short notice to find another auditor we cannot present an audited set of accounts to this AGM. However, we have found another auditor, DML Walsh. Further, the balance in our bank account as at 21 December 2005 shows that we have \$49,374.16 in the bank.

As a matter of priority the new auditor will be instructed to quickly complete the audit for the 2004 and 2005 years.

Appointment of new Assistant Treasurer. Nomination of Philip Burgess approved.

Conference 2006

Miranda Stewart from the Melbourne Law School, University of Melbourne, is hosting the current ATTA conference. On behalf of ATTA members I want to thank Miranda for putting in all the effort. It is simply fantastic of her.

Conference 2007

Kerrie Sadiq, University of Queensland, has indicated that the University of Queensland, Brisbane is very keen to host the ATTA 2007 conference.

Conference 2008

The University of Tasmania is being approached regarding hosting this in Hobart.

Conference 2009

Possibly Canterbury or Dunedin

Newsletter

As always, Colin puts in a great effort in producing the newsletters which includes local and international tax news. The newsletter covers a range of matters that are of great interest to ATTA members and I know it is dearly loved by members. It contains a treasure trove of tax information and helps build the collegiate atmosphere that is so strongly evident in the ATTA conferences.

Concluding Remarks

Over the last 12 years I have always looked forward to the ATTA conferences. As I noted above, the sense of collegiality in the association is unique. I fondly remember the ATTA dinner at Ayers House in Adelaide, the atmosphere at that dinner was unbelievable. We roared out a welcome for our guest after dinner speaker, Dick Warburton. The look on his face, he was not expecting a 'pop star' welcome. For me there are so many high points in the ATTA conferences ranging from fits of laughter to an involvement in some very serious tax debates as the government rolled out its tax reform manifesto. Of course this would not be possible if it were not for the many members that selflessly dedicate their time and resources to help our organisation. I thank you all.

I wish you all great success in 2006.

Paul Kenny
Senior Lecturer in Taxation Law
School of Commerce
Flinders University

5. Patron of ATTA. To be deferred for awhile.

6. ATTA Medal. The executive approved ATTA medals for the following members who over many years have provided outstanding services to ATTA, ATTA members and the community: The late Justice Graham Hill, Prof John Prebble, Ass Prof Cynthia Coleman, Prof Rick Krever, Prof Chris Evans. Arrangements will be made for the medals to be struck and presented at the 2007 ATTA conference dinner.

7. Support for Doctoral students attending ATTA conferences, initially proposed by Miranda Stewart. We agreed that ATTA would provide up to 6 free ATTA registration fees for full time post graduate tax students ie to a limit of \$2,000. Priority to be given to doctoral students who wish to give a paper at ATTA, and it is accepted. If more than 6 students apply, then priority is determined on the basis of seniority, ie whether the student is a doctoral, masters or honours student.

8. Justice Graham Hill International Fiscal Association Doctoral Prize

ATTA members agreed at the AGM that the executive enter into a memorandum of understanding with IFA to support this \$5,000 research prize. Doctoral tax students (at or near completion) are eligible and the prize will go towards the costs of attending and presenting at the IFA conference. ATTA will provide a panel of judges consisting of Rick Krever, Chris Evans and Dale Pinto to assess submissions for the prize. Doctorate students must submit to the panel one sample chapter plus a supervisor's report.

9. Other matters

Annual subscriptions. The constitution has a provision of an annual fee of \$25. It was agreed to increase this to \$50. This is rolled into the conference fee.

5 ATTA Conference speaker's media stories

Anderson, Fiona & Drummond, M 'ATO chief targets tax havens' *Australian Financial Review* 31 January 2006 pp 1; 6. Looked at Michael D'Ascenzo's plenary session speech.

Connors, E 'Change for the better in the wings' *Australian Financial Review* 31 January 2006 p 6. Looked at Michael D'Ascenzo's plenary session speech.

Moncrief, Marc 'A complex tax system? Who cares, says the tax commissioner' *The Age* 31 January 2006 p 1

Colebatch, Tim 'How lowering tax can make us all poor' *The Age* 31 January 2006 p 11. Looked at Neil Brooks' plenary session speech.

Colman, Elizabeth 'Tax boss warns of global threat to coffers' *The Australian* 31 January 2006 p 2

Garnaut, John 'We must clean up our act, says new head of Tax Office' *Sydney Morning Herald* 31 January 2006 p 5

'Tax cheat blitz' *Herald-Sun* 31 January 2006 p 1 (in first edition then p 15)

Editorial 'Unstop deaf ears on tax' *Australian Financial Review* 1 February 2006 p 54. Looked at Michael D'Ascenzo's plenary session speech.

D'Ascenzo, Michael 'It is the community's tax system' *Address to the Australasian Tax Teachers' Association - 18th Annual Conference, Melbourne Australia, 30 January 2006*. <http://www.ato.gov.au/corporate/content.asp?doc=/content/68635.htm>

'Commissioner's speech on managing the revenue system,' *CCH Daily Legal News* 1 February 2006

Roskam, J 'Tangled web of federal law' *Australian Financial Review* 10 February 2006 p 82

Nicklason, Frank 'Tax chief must prune woodlot schemes' *Australian Financial Review* 3 February 2006, p 111

Seage, C 'Tax transparency at big end of town' *Australian Financial Review* 2 February 2006 p 51

'ATO chief targets tax havens' *WA Business News* 2 February 2006

Anderson, Fleur 'Audit piles more pressure on Treasury forecasters' *Australian Financial Review* 1 February 2006 p 3

Morris, Ben 'Transparency in big tax cases' *Australian Financial Review* 1 February 2006 p 51

6 JATTA submissions 2006

We welcome all submission of papers from the ATTA 2006 conference, for publication in the annual Journal of the Australasian Tax Teachers Association. The Theme is “Old Taxes in a New World” but we will consider all papers submitted on any topic.

JATTA is a fully refereed electronic journal that is recognised by DEST. The DEADLINE for submission of your paper to JATTA 2006 is

Monday 1 May 2006

Please submit your paper to Miranda Stewart, m.stewart@unimelb.edu.au

The author guidelines are available at
http://www.atax.unsw.edu.au/atta/jatta/JATTA_Author_Guidelines.pdf

Please email Miranda with any queries. We look forward to your submission.

7 JATTA DEST approval

8 December 2005
Dale

I am writing to inform you that we have approved your nomination to include Journal of the Australasian Tax Teachers Association in the DEST Register of Refereed Journals. The Register will be updated on the internet to reflect this.

If you have any further queries please do not hesitate to contact me (either at this address or through RBGrants@dest.gov.au).

Best regards,

Carolyn Bourke
Research Systems Branch
Research Policy & Programmes Unit
Dept of Education Science and Training
Tel 02 6240 5347
Fax 02 6240 8128
Email carolyn.bourke@dest.gov.au

DEST have advised that they are in the process of finalising the last version of the Register of Refereed Journals for their website. They anticipate the final version will be available very shortly and JATTA should be included in the latest list when uploaded.

8 Suggestions for ATTA 2007 Conference theme and contact details

The conference organisers for the ATTA 2007 Conference, would like some suggestions for the conference theme. Here are some that have been suggested.

The pursuit of simplicity - simply impossible?

Let the sun shine on taxes

Sunshine on my taxes, makes me happy

Taxes keep falling on my head

Taxes: don't you worry about that!

Email Kerrie Sadiq on k.sadiq@law.uq.edu.au

Regarding the ATTA 2007 Conference here are some contact details:

Kerrie Sadiq, ph 07 3365 6588 or email k.sadiq@law.uq.edu.au for any academic matters.

Trish Barbour (Research Admin Officer), ph 07 3365 8597 or email t.barbour@law.uq.edu.au for any administrative matters.

Or

Jessica Mansour (Research & External Relations Assistant), ph 07 3365 2523 or email j.mansour@law.uq.edu.au also for any administrative matters.

9 ATTA AGM 2007 special resolution

Notice of special resolution for the 2007 AGM at Brisbane, Beirne School of Law University of Queensland

It is proposed to make an amendment to the constitution by inserting the following clause:

3(1)(e) The executive has the discretion to waive the requirement to pay annual subscription fees for tax teachers that can not attend the association's annual tax conference.

10 Arrivals, departures and honours

Associate Professor Stephen Barkoczy has moved from the Department of Business Law & Taxation, Monash University to the Faculty of Law, Monash University.

Les Nethercott has joined the Department of Accounting & Management at La Trobe University, Bundoora. He will be teaching both at the undergraduate and graduate level tax.

Tony van der Westhuysen is a GST specialist with more than 20 years experience in four countries. His career in tax began in South Africa as a Manager and then a Partner of Arthur Young (now Ernst & Young). Following a secondment to the New York office, Tony accepted a posting to Arthur Young New Zealand to assist them with managing the introduction of GST into New Zealand in 1986. With the implementation of GST in Australia, Tony was recruited by a leading GST firm in Melbourne to provide assistance to their clients, which included many of the largest public companies and local government entities in Australia. Tony currently teaches in the Faculty of Business Law and Taxation at Monash University, and delivers courses in Taxation Law to both undergraduate and postgraduate students.

11 BCTR call for the Commonwealth Government to establish a dedicated tax review process

“On Thursday 2 February 2006, the Business Coalition for Tax Reform (BCTR), released a discussion paper entitled 'Personal Income Tax Reform'. The discussion paper canvasses three possible directions the reform of Australia's personal tax system might take and explores the varying degrees of change possible in respect of a reduction in overall personal income tax and the promotion of greater competitiveness and simplicity.

The media release is available on the BCTR Web site (<http://www.bctr.org>)”.

Source: KPMG *Daily Tax News* 2 February 2006

12 Tax, Accounting, Economics and Law Related Meetings

Local

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> TIA's 21st National Convention: Beyond the Sea, 5-8 April 2006, Gold Coast Convention and Exhibition Centre, Qld

Taxation Law units of study available on a single unit “attendance only” basis through the Faculty of Law, University of Sydney. We would like to advise you concerning Taxation Law units of study available during 2006. (Cost \$1,950 per unit). Units available are:

- * Advanced Customs Law
- * Advanced Goods & Services Tax
- * Australian International Taxation
- * Comparative Corporate Taxation
- * Comparative Income Taxation
- * Comparative International Taxation
- * Comparative Valued Added Tax
- * Corporate Taxation
- * Customs Law
- * Goods & Services Tax Principles
- * Impact of Tax on Business Structures & Operations
- * International and Comparative Law of Trusts
- * Public Policy
- * Stamp Duties
- * Tax Administration
- * Tax of Business & Investment Income A
- * Tax of Business & Investment Income B
- * Taxation of Corporate Groups
- * Taxation of Financial Transactions
- * Taxation of Partnerships and Trusts
- * Taxation of Superannuation
- * Tax Treaties
- * Transfer Pricing in Taxation

* UK International Taxation

* US International Taxation

To obtain a full copy of the booklet relating to Single Unit Enrolments in Taxation in 2006, please download the following document from the Faculty's website:

http://www.law.usyd.edu.au/cle//2006/2006_TaxBrochure.pdf

If you have any queries concerning single unit enrolment or are unable to download the booklet, please contact Ms Val Carey, Continuing Legal Education, Faculty of Law (Telephone 9351 0238, email: valc@law.usyd.edu.au). 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.

2006 Constitutional Law Conference and Dinner, 24 February, Sydney, Conference organised by the Gilbert + Tobin Centre of Public Law with the support of the Australian Association of Constitutional Law. Program

http://www.gtcentre.unsw.edu.au/events/docs/2006ConLawConference_Program.doc

Registration form at <http://www.gtcentre.unsw.edu.au>

7th International Conference on Tax Administration, Crowne Plaza Resort, Coogee Beach, NSW, 20-21 April 2006. For further enquiries, contact Anna Bartholomaeus, Atax, UNSW on (02) 9385 9320 or anna.b@unsw.edu.au

The 18th GST & Indirect Tax Weekend Workshop, Thursday 6 - Saturday 8 April 2006, Sheraton Noosa Resort and Spa, Contact: anna.b@unsw.edu.au

16th Inter-Pacific Bar Association Conference, 30 April-3May 2006, Hilton Hotel, Sydney. Conference theme: Free trade agreements. <http://www.ipba2006.com> Committee programs include Tax Law; Environmental Law, Intellectual Property etc.

Nineteenth Annual Australasian Tax Teachers Association Conference 2007, January 2007, University of Queensland Law School. Contact Kerrie Sadiq, k.sadiq@law.uq.edu.au

Overseas

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

International Tax Review **Asia Tax Executives Forum 2006**, 25-26 April 2006, Shangri-La, Singapore <http://www.internationaltaxreview/events>

Canadian Tax Foundation <http://www.ctf.ca/profDev/schedule1.asp> has a 2005 events schedule. Fifty-Seventh Tax Conference, 25-27 September, Vancouver Hyatt Regency

The Seventh Annual Global Conference on Environmental Taxation: Instruments of Change for a Sustainable Economy, 22-24 October 2006, Ottawa, Canada <http://www.environmental-tax-conference.uottawa.ca> Call for papers. Proposals should be emailed to envconf@uottawa.ca no later than 1 February 2006. See Attachment

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 (ITA) 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

Introduction to European Value Added Tax March 13 - 16, 2006 - Introductory
Introduction to European Customs and Excise Duties February 06 & 07, 2006 -
Introductory February 06 & 07, 2006 - Introductory
Tax Treaties
Tax Treaties Workshop May 15 & 16, 2006 - Advanced
International Tax English for Practitioners May 08 & 09, 2006

For 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 61 st International Atlantic Economic Conference will be held in Berlin 15-19 March 2006; Philadelphia 5-8 October 2006

European Association of Tax Law Professors Meetings and conferences
<http://www.eatlp.org> 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** 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 of events** <http://www.lexisnexis.com.au/aus/conferences/calendar/default.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/> **Hieros Gamos** Worldwide Law Events Calendar http://www.hierosgamos.org/hg/db_meetings.asp?action=search
<http://www.hg.org/calendar.html>
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.

13 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

Buffini, Fiona 'Legal challenge to Wickenby rejected' *Australian Financial Review* 17 February 2006 p 29

(2006) 1 *CCH Tax Week*

- Cunningham, Lance "Alternatives to service entities"

Inside Tax is an all new publication. A unique, in-depth report that delivers contemporary industry viewpoints and regular updates on key tax issues. It takes a fresh look at the subject. With matter of fact opinions and expert views on hot tax topics. LexisNexis Australia

Kazi, Elizabeth 'Avoidance to get costly' *Australian Financial Review* 17 February 2006 p 13

Lawyers' tax manual, LexisNexis. Coming in March 2006! The Lawyers' Tax Manual is a subscription service designed to give lawyers an easy, in-depth and practical understanding of the tax implications of the common activities of their clients' businesses.

Content:

- Buying and Selling a Business
- Business Structures to Consider when Setting up a Business
- Potential Traps in Corporate Transactions
- Operating a Business
- Buying and Selling Real Property
- Tax Issues Arising under Contracts of Employment
- Family Law or De Facto Property Settlements
- Succession Planning
- Tax Administration

Pope, Jeff (2005), 'Reform of the personal income tax system in Australia', *Economic Papers* 24 (4), 316-331

(2006) 1 *Weekly Tax Bulletin*

- Wolfers, Lachlan; Curkovic and Wilson, Kirk "GST margin scheme – a system in administrative chaos"

(2006) 2 *Weekly Tax Bulletin*

- Davison, John "GST: The extent of creditable purpose – draft ruling uncertainty"
- Lowe, Chris and Tenenbaum, Raffi "Trust cloning: great planning opportunities, but make sure all issues are considered"

(2006) 3 *Weekly Tax Bulletin*

- Davison, John "GST: the extent of creditable purpose – possible methods of apportionment"
- KPMG Indirect Tax Practice "Limitation on GST-free supplies: GST Ruling GSTR 2005/6 is long, but basically helpful"

Overseas

(2006) No 1 *Asia Pacific Tax Bulletin*

- International – 'Controlled Foreign Company Regimes and Double Taxation' - **John Prebble**

- 'Management of the VAT - Improving the Level of Compliance Using Performance Indicators' - Christophe Grandcolas
- 'Partnership Taxation and Double Taxation Agreement Application' - Bart Kusters
- Australia – 'APAs in Australia - Is There a Future?' - Stephen Breckenridge
- India – 'A Review of Tax Incentives' - Anil Kumar Jain and Parul Jain
- Pakistan 'Income Tax Reforms' - Talha Aziz Khan

(2006) 60 (1) *Bulletin for International Taxation*

- Vogel, Klaus "Tax Treaty News"
- Arnold, Brian J "At sixes and sevens: the relationship between the taxation of business profits and income from immovable property under tax treaties"
- Jones, John Avery and Baker, Philip "The multiple amendment of bilateral taxation conventions"
- Bobbett, Catherine and Jones, John Avery "The treaty definition of royalties"
- Simontacchi, Stefano "Immovable property companies as defined in Article 13(4) of the OECD Model Tax Convention"
- Pijl, Hans "State responsibility in taxation matters"

(2006) 60 (2) *Bulletin for International Taxation*

- The Supreme Court of Canada and the General Anti-Avoidance Rule: Canada Trustco and Mathew - David G. Duff
- Switzerland and European Union -- Tax Treatment of Intra-Group Cross-Border Dividends - Howard R. Hull
- Netherlands: Issues Arising under the Decrees on the Tax Treatment of Foreign (Hybrid) Entities - Samad Laghmouchi

Dear Mr. Fonq,

With reference to your request, we inform you that IBDF changed the title for this journal from Bulletin for International Fiscal Documentation to Bulletin for International Taxation as per 2006.

Yours sincerely,
 Anneke Wijdeveld
 Coordinator Customer Service
 IBFD Publications BV

Cockfield, Arthur J *NAFTA tax law and policy – resolving the clash between economic and sovereignty interests*, Toronto, University of Toronto Press, 2005

(2006) No 1 *Derivatives & Financial Instruments*

- United States – 'Characterization of Credit Default Swaps for Tax Purposes' - Alexander F. Peter
 - International – 'General Insurers: Prudential Supervision and International Accounting Standards' - Anton Joseph
 - Italy – 'Tax Treatment of Stock Lending Agreements' - Raffaele Russo
- COMPARATIVE SURVEY
- Tax Treatment and Consequences of Debt Restructuring and Workouts
- Germany - Alexander Born
 - United Kingdom - John Lindsay
- RECENT DEVELOPMENTS
- Belgium – 'Notional Interest Deduction: Investments in Belgian Risk Capital Rewarded' - Brent Springael
 - Italy – 'Amendments to the Tax Regime of Capital Gains, Capital Losses and Dividends -- New Tax Provisions' - Stefano Serbini and Paola Flora

European Taxation No. 12 (2005)

- "Dancing With Mr D": The ECJ's Denial of Most-Favoured-Nation Treatment in the "D" case - Georg W. Kofler and Clemens Philipp Schindler
- The Introduction of Comprehensive Approaches to Business Taxation: At the Root of Competition and Discrimination Dilemmas or ... The Long and Winding Road to a Solution? - Part 1 Luca Cerioni
- The 2005 OECD Model Convention and Commentary: An Overview - Raffaele Russo
- European Union - State Aid Reform 2005/09: Regional Fiscal Autonomy and Effective Recovery - Raymond H.C. Luja
- Belgian Tax Incentives for Shipping Companies - Bart Verhelst and Glenn Verstraelen
- German Exit Tax Provisions, Substantial Shareholdings and Incompatibility with EC Law - Claudia Daiber and René Offermanns
- UK International Tax Legislation Enacted in 2005 - Robert Newey

(2006) No 2 *European Taxation*

- European Union – ‘The Marks & Spencer Case - The Open Issues Following the ECJ's Final Word’ - Michael Lang
- ‘Proposal for a Uniform EU REIT Regime - Part 2’ - Rob Cornelisse, Dennis Weber, Ronald Wijs and Gerard Blokland
- EC UPDATE
- CFE NEWS
- Opinion Statement of the CFE Task Force on ECJ cases on the case Banca Popolare di Cremona Regional Tax on Productive Activities (IRAP) (Case C-475/03)
- WHAT'S GOING ON IN ...
- Luxembourg – ‘New Case Law Developments: Tax Treatment of Losses of a Foreign Permanent Establishment’ - Jean-Pierre Winandy
- Spain – ‘Recent Developments in the Use of Swiss Finance Branches - José Palacios and Álvaro de la Cueva
- United Kingdom – ‘The UK Group Actions - An Update’ - Liesl Fichardt
- ‘The Pre-Budget Report 2005’ - Robert Newey

(2006) No 1 *International Transfer Pricing Journal*

- United States – ‘Proposed Cost Sharing Regulations: A Departure from Arm's Length?’ - Timothy A. Reichert and Deloris R. Wright
- Transfer Pricing within the North American Pharmaceutical Industry: Has There Been a Structural Shift in Risk? - Jamal Hejazi
- International – ‘Attribution of Profit to a Permanent Establishment of an Insurance Company’ - Anuschka J. Bakker
- Recent developments
- Australia – ‘Transfer Pricing Rules and the Business Profits Article of the OECD Model Tax Convention - Recent Developments - Anton Joseph
- Italy – ‘Global Trading’ - Massimo Antonini and Paolo Giacometti
- Netherlands – ‘Licence Activities Structured via the Netherlands: Guidance on How To Meet the Requirements’ - Arnout van der Rest, Michel van der Breggen and Frederik Vinks
- Commission of the European Communities: Proposal for a Code of Conduct on Transfer Pricing Documentation for Associated Enterprises in the EU (COM(2005) 543 final)

(2006) No 1 *International VAT Monitor*

- EDITORIAL – ‘Internal and External VAT audits - Measures to Fight Fraud’
- ‘Asset Labelling for VAT Purposes’ - Joep Swinkels
- ‘Pro Rata Deduction by Financial Institutions -- Gross Margin or Interest?’ - Christian Amand and Véronique Lenoir

- 'Taxable Amount in the Case of Credit Card Payments in the Light of the New EU Regulation' - Ine Lejeune and Bert Mesdom
- 'Intra-Community Triangulation' - Joep Swinkels
- 'Introduction of a General Anti-VAT Avoidance Measure in Belgium' - Ivan Massin
- 'Edging Towards an Understanding of an Enterprise' - **Richard Krever**
- 'Practical Information on European VAT' - Fabiola Annacondia and Walter van der Corput
- 'Overview of VAT in European countries, including rates, thresholds and relevant addresses'
- 'What's Happening in Brief, Case Notes and Recent ECJ Cases in Brief'

Snape, John and de Souza, Jeremy *Environmental taxation law - policy, contexts and practice*, Ashgate, 2006

14 Quotable quotes

“CANBERRA, Feb 17 AAP - Wheat exporter AWB may have claimed up to \$90 million in tax deductions for its kickbacks to Saddam Hussein's regime.

And the company also wrote off on tax a \$US7 million (\$A9.5 million) debt it retrieved from the Iraqi government for a BHP-related company, the Cole commission of inquiry heard today.

The new evidence about the wheat exporter's dubious accounting practices follows yesterday's revelation that AWB claimed as tax write-offs much of the \$300 million in kickbacks it paid to the former Iraqi dictator's regime.

Labor says the write-offs could be worth up to \$90 million on corporate rates and has called for an immediate tax audit of AWB's books.

Treasurer Peter Costello says AWB must face penalties if the Cole inquiry finds that the fees it paid to transport companies and wrote off on tax were actually kickbacks to Saddam.

"If it was paying a transport company to transport wheat it would be tax deductible, of course it would be," Mr Costello told ABC radio. "If the commissioner says that wasn't a transport fee, that was a bribe, if he says that, then not only are you up for possible prosecution for bribes, but you can't claim it as a tax deduction either."

Source: Hawthorne, Maria & Pash, Robin 'Fed: AWB may have got \$90 million in tax breaks from kickbacks', AAP via CCH, 20 February 2006

ATTA News March 2006

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

Editor: Colin Fong, School of Law, University of Notre Dame Australia, Sydney
cfong@nd.edu.au

ATTA website <http://www.atax.unsw.edu.au/atta>

Contents

1 Arrivals, departures and honours	1
2 Australasian Tax Teachers Association 18th Annual Conference Proceedings	1
3 JAT goes electronic	1
4 Australian and New Zealand tax and related PhD and SJD theses completed and in progress	2
5 New Zealand Minister of Revenue speech on Tax Policy Work Programme	2
6 Eurofield Information Solutions	2
7 Vacancies	4
8 Tax, Accounting, Economics and Law Related Meetings	4
9 Recent publications	8
10 Quotable quotes	11

1 Arrivals, departures and honours

Professor Chris Evans intends to step down as Director of Atax at the end of June 2006, after five years in that position. He is looking forward to freeing up more time for his research and teaching at Atax from July.

Nathan Lindemann teaches a variety of subjects at the Queensland University of Technology Law School and Business School, including tax subjects. He works for the Australian Taxation Office in Brisbane specialising in superannuation. Nathan has an interest in how administrative sanctions can best be used to improve taxpayer compliance.

Atax Lecturer, Shirley Carlon received congratulations from Prof Adrian Lee, of the University of New South Wales, on her nomination to be one of the ten UNSW applicants for the Carrick Institute 'Citations for Outstanding Contributions to Student Learning' for 2006. The nomination recognises her sustained contribution to student learning, student engagement and the student experience at UNSW and has been accepted by Shirley.

2 Australasian Tax Teachers Association 18th Annual Conference Proceedings

The Australasian Tax Teachers Association 18th Annual Conference Proceedings, have been loaded on the National Library of Australia PANDORA website at <http://pandora.nla.gov.au/pan/23524/20060224/index.html>

3 JAT goes electronic

The *Journal of Australian Taxation* has gone electronic. Current issues of the journal may be accessed in PDF format as they appear in the hard copy subscription at:

http://www.buseco.monash.edu.au/depts/blt/jat/current_issue.php and new issues of the journal are available in HTML format on the Austlii site at:

<http://www.austlii.edu.au/au/journals/JATax/>

Back issues will be progressively added to both sites.

Submissions for publication can be sent directly to the editor, Associate Professor Vince Morabito <Vince.Morabito@BusEco.monash.edu.au>

Rick Krever

4 Australian and New Zealand tax and related PhD and SJD theses completed and in progress

In the *ATTA News* for December 2002, March 2004 and April 2005 (for April 2005 see http://www.atax.unsw.edu.au/atta/newsletters/2005/2005-04_ATTA_News.pdf), I published a list, which contained *Australian and New Zealand tax and related PhDs and SJDs completed and in progress*. During the past year, a number of postgraduate theses were completed and I found out about others, which were not on the original lists. 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 May or June 2006. See the earlier issues for information required ie Author, Title of thesis, Institution, Supervisor/s, expected date of completion (optional). For completed ones, if published, please supply the title, place of publication, publisher, date of publication. If available electronically, please supply the URL.

Whilst revising this list, I discovered a number of Masters theses related to taxation. Should these be included or be put into a separate list? Readers are invited to express their view on this.

Colin Fong

5 New Zealand Minister of Revenue speech on Tax Policy Work Programme

“On Friday 3 March 2006, New Zealand Minister of Revenue, Mr Peter Dunne issued a media release announcing the contents of New Zealand Government Tax Policy Work Programme which will run over the next few months (see dtn Friday 3 March 2006 item 10).

On Tuesday 14 February 2006, the New Zealand Minister of Revenue, Mr Peter Dunne delivered a speech to the Financial Planners and Insurance Advisors Association (FPIAA) in Wellington, outlining the current and forthcoming projects that have been included in the New Zealand Government's tax policy work programme.

The speech are available on the Policy Advice Division of the New Zealand Inland Revenue Department Web site (<http://www.taxpolicy.ird.govt.nz>).”

Source: KPMG *Daily Tax News* 14 March 2006

6 Eurofield Information Solutions

In conjunction with Taxpayers Australia, EIS was delighted to sponsor the recent ATTA Conference in Melbourne and hopes you found the three days rewarding.

We are pleased that so many of you attended our eComPress presentation. The feedback was extremely favourable with many of you contacting us for more information.

Apart from its extraordinary value, the eComPress technology is the ideal platform for University use from a lecturer, researcher and student prospective. The ability to have a fully portable and current publication service residing on your desktop with its in-built exhaustive searching mechanism and powerful annotation feature makes it unique and far more compelling than alternative electronic services. It is also the only viable alternative to the printed version.

Please do not hesitate to contact EIS for further information with regards to the following services:

Taxation Services

EIS Australian Income Tax Legislation, January 2006

The OECD's Model Tax Convention on Income and on Capital

Taxpayers Australia's Tax Summary 2005 & 2006

Taxpayers Australia's Superannuation DIY Manual

Business & Accounting

EIS Australian Corporations and ASIC Legislation, January 2006

EIS Australian Accounting & Auditing Standards Web Subscription Service

(Please contact CAUL (<http://www.caul.edu.au/>) for news on our special University offer!)

IASB's International Financial Reporting Standards (IFRS) 2006

IFAC's 2006 Handbook of International Auditing, Assurance & Ethics Pronouncements

IMF's Producer Price Manual

Do you have a publication that you have authored or are currently authoring? Or do you have suggestions for material that is in need of a 'digital makeover?' Then why not contact EIS to discuss the opportunity of having them digitised using our powerful electronic publishing solution?

Finally, we were proud to offer prizes of our *Macquarie WordGenius Reference Library* (<http://www.ecompress.com/wgbrochure.pdf>) during our presentation. For those of you who missed out, please contact me to receive your complimentary copy. This is a powerful productivity tool that is the ultimate Australian language companion for the PC. Residing on the user's desktop this should be a prerequisite for every University, for staff and students alike. Site licences have recently been purchased by UTS, the Parliamentary Library in Canberra, Hansard, the Australian National Audit Office, the Department of Prime Minister & Cabinet and the Department of Transport and Regional Services, to name just a few.

Richard Baker

Sales & Marketing Director

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Fax: + 61 2 9411 3777

Mobile: 0413 282 792

Web: www.eis.com.au and www.wordgenius.com.au

7 Vacancies

Tax Writer

(Readvertised)

Thomson is the world's leading provider of legal & regulatory information to the professional community. We currently have an opportunity for an experienced tax person to join our team of respected in-house tax writers at Thomson ATP, one of Australia's fastest growing tax publishers and Preferred Supplier to the ATO.

With a focus on the Australian tax regime, you will quickly and authoritatively communicate information to a broad range of customers and be exposed to a network of tax industry people at the highest level. In return Thomson offers a stimulating, flexible and professional environment. This position is based in Pyrmont, Sydney.

The successful candidate will possess the following attributes:

- Tertiary qualifications in either law, tax, accounting, commerce or business
- Practical experience with Australian tax
- Ability to apply independent thought processes in the generation of original manuscript
- Excellent written and verbal communication skills
- Ability to work to deadlines

This position is being readvertised – previous applicants need not apply.

tlrap.employment@thomson.com

Alice Earthrowl
HR Coordinator
Thomson Legal and Regulatory
Ph: 61 2 8587 7328
Fax: 61 2 8587 7583

Email: Alice.Earthrowl@thomson.com

8 Tax, Accounting, Economics and Law Related Meetings

Local

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> TIA's 21st National Convention: Beyond the Sea, 5-8 April 2006, Gold Coast Convention and Exhibition Centre, Qld

Taxation Law units of study available on a single unit “attendance only” basis through the Faculty of Law, University of Sydney. We would like to advise you concerning

Taxation Law units of study available during 2006. (Cost \$1,950 per unit). Units available are:

- * Advanced Customs Law
- * Advanced Goods & Services Tax
- * Australian International Taxation
- * Comparative Corporate Taxation
- * Comparative Income Taxation
- * Comparative International Taxation
- * Comparative Valued Added Tax
- * Corporate Taxation
- * Customs Law
- * Goods & Services Tax Principles
- * Impact of Tax on Business Structures & Operations
- * International and Comparative Law of Trusts
- * Public Policy
- * Stamp Duties
- * Tax Administration
- * Tax of Business & Investment Income A
- * Tax of Business & Investment Income B
- * Taxation of Corporate Groups
- * Taxation of Financial Transactions
- * Taxation of Partnerships and Trusts
- * Taxation of Superannuation
- * Tax Treaties
- * Transfer Pricing in Taxation
- * UK International Taxation
- * US International Taxation

To obtain a full copy of the booklet relating to Single Unit Enrolments in Taxation in 2006, please download the following document from the Faculty's website:

http://www.law.usyd.edu.au/cle/2006/2006_TaxBrochure.pdf

If you have any queries concerning single unit enrolment or are unable to download the booklet, please contact Ms Val Carey, Continuing Legal Education, Faculty of Law (Telephone 9351 0238, email: valc@law.usyd.edu.au). 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.

University of Melbourne Law School Postgraduate Studies in Law 2006, Single subjects. Students who want to advance their professional knowledge in a particular field, without wishing to enrol in a formal degree, may enrol in single subjects on a Continuing Education basis. All subjects in the Graduate Program may be undertaken on this basis, subject to place availability.

Single subjects may be taken with or without undertaking assessment. Students who do not plan to submit assessment should enrol on an audit basis.

Subjects may be taken towards meeting CPD/MCLE requirements in Australian states and in other common law jurisdictions with mandatory legal education requirements. Details should be checked with individual accreditation authorities. For example, solicitors in Victoria and New South Wales may claim one unit for each hour of attendance for activities relevant to their immediate or long term needs in relation to professional development and the practice of the law.

Students can credit up to two subjects taken under Continuing Education towards a masters degree or graduate diploma.

Entrance Criteria

The Selection Committee will evaluate the applicant's ability to enrol in a single subject using the following criteria:

- A degree in Law leading to admission to practice (LLB, JD or equivalent); or
- A degree in a relevant discipline and at least one year of documented relevant professional experience.

Students without legal qualifications should bear in mind that the courses are offered in the discipline of law at an advanced graduate level. While every effort will be made to meet the special needs of candidates trained in other fields, concessions will not be made in the general levels of instruction or assessment. Most subjects, therefore, assume the knowledge usually acquired in an undergraduate degree in law or equivalent.

Fees

Australian Residents
Subject fees: \$3,125 each
Audit only: \$2,500 each

International Students
Subject fees: \$3,250 each
Audit only: \$2,500 each

It is not possible to apply for FEE-HELP for single subject enrolment.

Applications

Applications may be made at any time before the commencement of the subject.

Students should complete an Application for Admission Form and submit it with the relevant documentation to the Graduate Administration Office, Faculty of Law.

Various tax subjects are listed at
<http://graduate.law.unimelb.edu.au/go/subjects/2006/index.cfm>

7th International Conference on Tax Administration, Crowne Plaza Resort, Coogee Beach, NSW, 20-21 April 2006. For further enquiries, contact Anna Bartholomaeus, Atax, UNSW on (02) 9385 9320 or anna.b@unsw.edu.au

The 18th GST & Indirect Tax Weekend Workshop, Thursday 6 - Saturday 8 April 2006, Sheraton Noosa Resort and Spa, Contact: anna.b@unsw.edu.au

16th Inter-Pacific Bar Association Conference, 30 April-3May 2006, Hilton Hotel, Sydney. Conference theme: Free trade agreements. <http://www.ipba2006.com> Committee programs include Tax Law; Environmental Law, Intellectual Property etc.

Nineteenth Annual Australasian Tax Teachers Association Conference 2007, January 2007, University of Queensland Law School. Contact Kerrie Sadiq, k.sadiq@law.uq.edu.au

Overseas

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

International Tax Review **Asia Tax Executives Forum 2006**, 25-26 April 2006, Shangri-La, Singapore <http://www.internationaltaxreview/events>

Canadian Tax Foundation Event schedule 2006 <http://www.ctf.ca/profDev/schedule1.asp>

The Seventh Annual Global Conference on Environmental Taxation: Instruments of Change for a Sustainable Economy, 22-24 October 2006, Ottawa, Canada <http://www.environmental-tax-conference.uottawa.ca> Call for papers. Proposals should be emailed to envconf@uottawa.ca no later than 1 February 2006. See Attachment

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 (ITA) 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

Tax Treaties

Tax Treaties Workshop May 15 & 16, 2006 - Advanced

International Tax English for Practitioners May 08 & 09, 2006

For 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 62 nd International Atlantic; Philadelphia 5-8 October 2006

European Association of Tax Law Professors Meetings and conferences
<http://www.eatlp.org> 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** 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 of events** <http://www.lexisnexis.com.au/aus/conferences/calendar/default.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/> **Hieros Gamos** Worldwide Law Events Calendar http://www.hierosgamos.org/hg/db_meetings.asp?action=search <http://www.hg.org/calendar.html>

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

(2006) 17 (6) *Australian Superannuation Law Bulletin*

- Shirlow, David "SMSF trusteeship – corporate or individual"
- Stanhope, Bill "IFSA update: What's new for 2006?"
- Vrisakis, Michael "Section 52 of the SIS Act – Jedi light sabre of surgical scalpel?"
- "Federal legislation update"
- Riordan, Gary "Super cases: PERSONALISED TRANSPORT `A SERVICES PTY LTD v AMP SUPERANNUATION LTD AS TRUSTEE FOR AMP SUPERANNUATION SAVINGS TRUST [2005] NSWSC 396; BC200502551 Barret J"

(2006) 3 *CCH Tax Week*

- Stewart, Marina "Contribution splitting – a measure to benefit low income or non-working spouses"

(2006) 4 *CCH Tax Week*

- Clucas, Craig "Are there any real improvements to the ATO ruling system?"

(2006) 5 *CCH Tax Week*

- Greenland, Neroli and Raffin, Nicole "Positive changes for APs and TAPs now law"

(2006) 6 *CCH Tax Week*

- Durie, Anne "Accountants' concerns stymie DIY fund growth"

(2006) 7 *CCH Tax Week*

- Wilkinson, Mark "Changes to certain pensions to better reflect current life expectancy"

Davis, M 'Costa recruits GST tax expert' *Australian Financial Review* 6 March 2006 p 3

Dirkis, Michael *Is it Australia's? Residency and source analysed*, Sydney, Australian Tax Research Foundation, Research Study 44, 2005

Hamill, David *The impact of the New Tax System on Australian federalism*, Sydney, Australian Tax Research Foundation, Research Study 45, 2006

Krever, Richard 'Cutting super tax only skews the savings system' *Australian Financial Review* 24 February 2006 p 83

Krever, Rick *Mastering law studies and law exam techniques* 6th ed, Sydney, LexisNexis, 2006

McLaren, John & Simpson, Melissa *Taxation and company law casebook*, Frenchs Forest, NSW, Pearson Education Australia, 2006

Richards, Robert 'Taxman cometh' (February 2006) *In the Black* 28-29. New Tax Commissioner Michael D'Ascenzo talks about his new assignment.

Shearing, Susan 'Taxation incentives for conservation covenants' (2006) 11 *Local Government Law Journal* 139-52

(2006) 9 (3) *The Tax Specialist*

- Dirkis, Michael "Editorial message: Pinning down elusive simplicity"
- Chotai, Ash "GST and the health professionals"
- Bean, Gerry "GST and assets under leases or hire-purchase: a heresy and polemic"
- Rhys Jewell & Nasos Kaskani "Payments after the fact : post acquisition payments in consolidation"
- Johnson, Christopher M "Chinese tax system: identifying planning traps and opportunities"
- Marcarian, John "Treaty shopping – the current state of play"

(2006) 40 (7) *Taxation in Australia*

- de Wijn, John "Issues and agendas: A tax system set in stone"
- Rowland, Noel "CEO's Report: A positive beginning for new look Institute"
- Taxwrite Services "Taxing issues: the following points highlight important Federal tax developments that have occurred during December 2005/January 2006"
- Taxwrite Services "Tax tips: General anti-avoidance provisions – Commissioner's view"
- Schneller, Lynne "Library links: Taxline and you"
- Tang, Anna "Capital Gains Tax treatment of partnerships"
- Rigney, Harry "Serving your agribusiness clients"
- Pizzacalla, Mark "Tax issues affecting trusts - The seven deadly sins – Part III"
- Arkwright, Roisin "Analysing the PE articles within Australia's double tax treaties – Part II"
- Gangemi, Nick "Counter-intuitive outcome when applying the market value substitution rules"
- Harwood Andrews Lawyers "A matter of trusts: Death and no testamentary trusts – is it too late for minor children?"
- Greenwood and Freehills "Tax case: Sun shines on the accounts: FCT v Sun Alliance Investments [2005] HCA 70 (17 November 2005)"
- Hall & Wilcox "Division 43 and section 263A (4AJA) notice requirements for capital allowances"
- Tracey Rens " Member profile: As a tax professional, the Institute provides a great resource though its website library ..."
- Chotai, Ash "QLD education committee"

(2006) 4 *Weekly Tax Bulletin*

- Frost, Tony "TOFA Stages 3 and 4 Draft Bill: worth the wait – Pt I?"
- Szekely, Les "The 'at call' loan SME carve out rules: a storm in a teacup!"

(2006) 5 *Weekly Tax Bulletin*

- Frost, Tony "TOFA Stages 3 and 4 Draft Bill: worth the wait – Pt II?"

(2006) 6 *Weekly Tax Bulletin*

- Olz, Chantal "Baby boomers' wills: don't forget testamentary trusts"

(2006) 7 *Weekly Tax Bulletin*

- Williams, David “Promoter penalties – a nightmare for a politician or just a dream!”
- Walker, Andrew “New Victorian Land Trusts Tax – to nominate or not to nominate – that is the question!”

(2006) 9 *Weekly Tax Bulletin*

- Davidson, Michael “Government moves to reduce non—deductible business (“Blackhole”) costs”
- Speed, Robin “Forcing spouses to sell family home to pay tax”

Overseas

Basedow, Jurgen; von Hein, Jan; Janzen, Dorothee and Puttfarken, Hans-Jurgen ‘Foreign revenue claims in European courts’ (2004) 6 *Yearbook of Private International Law* 1-70

European Taxation No 1 - 2006

- European Union - Proposal for a Uniform EU REIT Regime -- Part 1
Rob Cornelisse, Dennis Weber, Ronald Wijs and Gerard Blokland
pp. 3-12
- The Introduction of Comprehensive Approaches to Business Taxation: At the Root of Competition and Discrimination Dilemmas or ... The Long and Winding Road to a Solution? -
- Part 2 - Luca Cerioni
- International - The Zero-Sum Game, the Emperor's Beard and the Authorized OECD Approach - Hans Pijl
- Spain - Copyright and Software and Spanish Tax Treaties: An Issue of Balance between Technology-Importing and Technology-Exporting Countries - Alejandro García Heredia
- CFE Opinion Statement on General Anti-Avoidance Rules
- The New Danish Tax Consolidation Regime - Nikolaj Bjørnholm and Anne Becker-Christensen
- The New Slovenian Corporate Income Tax Act 2005 - Gregor Zorman

Korean Academic Society of Taxation (KAST) *Globalization and tax reform: KAST 2005 International Conference and Fall Academic Meeting*, Seoul, Korean Academic Society of Taxation (KAST), 2005

Prebble, John (ed) *Taxing offshore investment income*, London, Fiscal Publications, 2006.

For David White’s chapter go to

<http://accountingeducation.com/subsites/fiscalpublications/taxingoffshoreinvestmentincome/index.html>

- 1 **John Prebble:** Foreign Investment Fund Regimes: an Overview of Policies, Structures, and Issues
- 2 **David White:** Definition of Foreign Investment Funds and Taxpayers’ Interests, Boundary Issues, and Losses
- 3 Stephen S Ruby: Scope of Foreign Investment Fund Regimes
- 4 Stephen S Ruby: Exceptions to Foreign Investment Fund Regimes
- 5 **Lee Burns:** Methods of Calculating Foreign Investment Fund Income
- 6 **Lee Burns:** Selected Special Problems of Calculating Foreign Investment Fund Income
- 7 Wolfgang Oho: Foreign Investment Fund Regimes, Interests and Boundaries: A German Perspective
- 8 Jean-Blaise Eckert: Foreign Investment Funds Regimes, a Swiss Perspective
- 9 William P. Streng: The Foreign Investment Fund Tax Structure: A United States Perspective
- 10 **John Prebble:** Selected Aspects of the Architecture of Foreign Investment Fund Regimes

10 Quotable quotes

“Greg will be continuing work on his new book "The Constitution of Victoria", written with the support of a slightly edgy Department of Premier and Cabinet”.

Source: <http://www.law.unimelb.edu.au/db/diary/ExtVisitors-future.asp>

“Frankly, it is inexplicable, and unique to Australia. What rational person overpays in order to get something back at a later stage? It defies logical explanation – I would certainly not contemplate overpaying for my electricity in advance just so that I could have some ‘forced savings’ coming back to me at some point in the future.”

Source: Martin, Peter ‘Annual Tax Pack ritual is just poor form’ *Sydney Morning Herald* 15 March 2006 p 13. Quoting Chris Evans.

"A hearse is a passenger vehicle, isn't it? You would have thought so, even if the person in the box is not likely to be looking at the scenery. The ATO has, however, ruled that for the purposes of the Income Tax Assessment Act of 1997, it isn't."

Source: Rear Window "Hearse depreciation now a dead cert" *Australian Financial Review* 6 March 2006 p 46

ATTA News April 2006

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

Editor: Colin Fong, School of Law, University of Notre Dame Australia, Sydney
cfong@nd.edu.au

ATTA website <http://www.atax.unsw.edu.au/atta>

Contents

1 Arrivals, departures and honours	1
2 Australasian Tax Teachers Association 18th Annual Conference webpage	2
3 ATTA 2007 conference call for papers	2
4 Australian and New Zealand tax and related PhD and SJD theses completed and in progress	2
5 JATTA	3
6 Taxation Institute of Australia Important News	3
7 Vacancies	4
8 Tax, Accounting, Economics and Law Related Meetings	5
9 Recent publications	10
10 Quotable quotes	15

1 Arrivals, departures and honours

Alistair Hodson has joined the University of Canterbury and this year he will be teaching topics that include tax investigations, penalties regime, dispute resolution, tax avoidance and evasion. Alistair had a previous background with Inland Revenue in the investigations area for over four years. His research interests include taxpayer compliance, tax administration, and the cash economy.

Congratulations to Brett Freudenberg who has been awarded a *Fulbright Professional Award: Business/Industry (Coral Sea) Award*. His host university will be the University of Illinois (College of Law - Professor Larry E Ribstein) from 11 December 2006 to 16 April 2007. The title of his research will be: A New Business Form for Australia? Lessons to be learnt from the United States.

Brett's proposed research in the United States involves a number of research questions on business forms that he will endeavour to answer. His initial guiding research question will focus on what have been the causes and driving influences for the introduction of new business forms in the United States. The various justifications for new business forms given by both State and Federal governments in the United States will be identified and analysed, along with any lobbying that led to the changes. His research will then consider the perceived advantages or disadvantages of these new business forms, and how they relate to other business forms available in the United States. The experience of the United States with its own new business forms will then be analysed. This will involve gaining an understanding of exactly how these new business forms operate in the United States, and evaluating their operation against a number of criteria. The evaluation criteria will consider the extent of limited liability provided for members, the existence of a separate legal entity, the extent of flow-through taxation, the effect on tax neutrality, its complexity, the utilisation for tax avoidance purposes, the extent of utilisation by businesses and the suitability of new business forms for small and medium businesses. This evaluation will provide a comprehensive analysis of S Corporations, Limited Liability Companies, Limited Liability Partnerships, Limited Liability Limited Partnerships in the United States, by exploring their economic, political, commercial and taxation consequences.

Tim Jay has joined the Faculty of Law at Bond University as an Assistant Professor and will be teaching in the tax program. Tim is an aeronautical engineer who turned to law after twenty years of service in the RAAF. He graduated from Bond and Emory before working with leading firms in New York and Hong Kong. He is undertaking a PhD in international tax law and looks forward to his first ATTA Conference in 2007.

2 Australasian Tax Teachers Association 18th Annual Conference webpage

The ATTA Conference webpage now has the keynote papers in soft copy for download and also some photos of the Conference.

See: <http://www.law.unimelb.edu.au/taxgroup/attaConference2006.html>

Miranda Stewart

3 ATTA 2007 conference call for papers

The TC Beirne School of Law at the University of Queensland is pleased to be hosting the Nineteenth Annual Conference of the Australasian Tax Teachers Association from the 22nd–24th January 2007.

All details for the event are available on our ATTA Conference website:

<http://www.law.uq.edu.au/attaconference>

For any further information please contact the Law School Research Office staff Trisha Barbour (t.barbour@law.uq.edu.au) or Jessica Mansour (j.mansour@law.uq.edu.au)

CALL FOR PAPERS

Abstracts are invited of papers for presentation at the forthcoming conference. The theme of the conference is “The Pursuit of Simplicity – Simply Impossible?”

In addition to papers on the theme, all papers related to taxation will be considered. We particularly welcome papers by new academics on any topic. The conference will include sessions on tax teaching, tax policy issues, tax technical issues, and empirical tax investigations.

Scholars who are interested in providing a paper should prepare an abstract of 300 words or less and submit this by email to Dr Kerrie Sadiq (k.sadiq@law.uq.edu.au) by 30th of September 2006. Acceptance of papers will be notified to authors by the end of October. Full written conference papers must be submitted to Trisha Barbour (t.barbour@law.uq.edu.au) or Jessica Mansour (j.mansour@law.uq.edu.au) by 1st December 2006.

4 Australian and New Zealand tax and related PhD and SJD theses completed and in progress

In the *ATTA News* for December 2002, March 2004 and April 2005 (for April 2005 see http://www.atax.unsw.edu.au/atta/newsletters/2005/2005-04_ATTA_News.pdf), I published a list, which contained *Australian and New Zealand tax and related PhDs and SJDs completed and in progress*. During the past year, a number of postgraduate theses were completed and I found out about others, which were not on the original lists. 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 May or June 2006. See the earlier issues for information required ie Author, Title of thesis, Institution, Supervisor/s, expected date of completion (optional). For completed ones, if published, please supply the title, place of publication, publisher, date of publication. If available electronically, please supply the URL. Whilst revising this list, I discovered a number of Masters theses related to taxation. Should these be included or be put into a separate list? Readers are invited to express their view on this.

Colin Fong

5 JATTA

JATTA Vol. 1, No. 3, edited by Andrew Smith and Adrian Sawyer, is now available for download on the JATTA website at <http://www.atax.unsw.edu.au/atta/jatta/>.

A reminder that the deadline for submissions to Volume 2 of JATTA (2006) is 1 May 2006. Thank you to those who have submitted papers, they are currently in the refereeing and editing process. Papers need not be drawn from the ATTA Conference 2006, we welcome new submissions. Contact Miranda Stewart on m.stewart@unimelb.edu.au with any queries about Volume 2 (2006).

Finally, we are pleased to announce that JATTA will now be available on austlii. The Editorial Board is currently pursuing indexing in other related law and tax indexes.

Miranda Stewart

6 Taxation Institute of Australia Important News

Late in 2005, the Taxation Institute of Australia launched its Structured Education Program. The program comprises of three courses, directed at different levels of knowledge and expertise. It has been specifically designed from feedback by employers that there needs to be a gap filled between academic learning and hands on practical skills that can be applied in the workforce from day one.

The Taxation Institute of Australia's new Structured Education program promises its candidates and sponsoring employers the following:

- Industry leading multi level structured Education program
- Real, practical, hands on learning for immediate application
- Time and cost effective training solution
- Training provided by the best tax trainers in the industry
- Increased skills, confidence and competency

Foundation Tax: Developed for graduates, cadets and bookkeepers, designed to build basic skills of immediate use in the work place.

[Click here for further information and an enrolment form](#)

Applied Tax: Ideal for post-degree candidates who have achieved an intermediate level of workplace experience and training with approximately 3 years' experience.

[Click here for further information and an enrolment form](#)
(Please note this course does not commence until June 2006)

Advanced Tax: For those with approximately 5 years' post degree experience, most likely working at a management/supervisory level.

[Click here for further information and an enrolment form](#)

Any specific Structured Education program queries can be directed to 1800 807 685.

Please [click here](#) to obtain further information regarding the Structured Education Program.

MEMBERSHIP CHANGES

ATTA Members may need to know that from June 30th 2006, a number of important changes are being made to the Taxation Institute of Australia's membership criteria. These changes are designed to continue to grow the credibility and status of Institute members. Most importantly, access to Fellow membership from 1st July 2006 will be determined by the demonstration of tax skills and knowledge through the successful completion of the Advanced Tax Course of our Structured Education coupled with 5 years of relevant experience. Existing Fellows and Associates will retain their current membership status.

Further, the Institute believes that demonstrating up-to-date tax knowledge is vital for the continuing credibility and status of the profession and from 1 July 2006 Fellows and Associates will be required to undertake 30 hours of mandatory CPD. The CPD requirements will be divided into structured and unstructured, 15 hours structured will be required as a minimum for Fellows and Associates to maintain your existing membership levels. It is not necessary to only undertake such CPD with the Institute and other relevant bodies tax education would generally apply.

Public Members will now be known as Affiliate members and all existing benefits will apply. There is no CPD requirement attached to the Affiliate membership criteria.

Please [click here](#) to obtain further information regarding the membership changes and new CPD requirements being introduced from 1st July 2006.

7 Vacancies

Queen Mary, University of London School of Law
Lectureship/Senior Lectureship/Readership/Chair

The School of Law at Queen Mary, University of London is a thriving scholarly community with an international reputation in a wide range of areas of legal research. The School of Law is formed of two departments, the Department of Law and the Centre for Commercial Law Studies and, in 2007, is launching an exciting new LLM programme which will be based in our recently acquired premises in Lincolns Inn Fields

We invite applications for up to five positions. The successful applicants must be able to demonstrate the ability, or the potential, to engage in research appropriate to the School of Law's 5* RAE status and must be able to contribute to the teaching of subjects on the new LLM programme. Two of the appointments will be based in the Centre for Commercial Law Studies. Successful candidates for all positions will, however, be required to make a teaching and scholarly contribution to the activities of the School as a whole.

Lecturer / Senior Lecturer / Reader / Chair in Tax Law

The school seeks to appoint an expert in tax law. Any person appointed at a senior level will be expected to take a significant role in leading our dynamic research and teaching in this area of law. At all levels the successful candidate will be responsible for teaching and developing postgraduate courses in tax law.

Lecturer in Commercial Law

Applicants from all areas of commercial law are invited. Applications from those working in the fields of international commercial transactions, international trade law, investment law, insurance law, arbitration or alternative dispute resolution are particularly welcomed. The appointee will be expected to establish and advance links with relevant stakeholder communities, to seek research funding and to maintain a research profile of the highest quality.

Lectureships/Senior Lectureship/ Reader in Law

The School seeks to make up to three further appointments. The appointments are not tied to any particular field and applications from scholars in any area of the Law will be welcomed and considered seriously. However, applications would be particularly welcomed from those whose expertise lies in one or more of the following areas; private law, medical law, family law, sports and media law. Candidates with an appropriate research record may be appointed at a more senior level.

Informal enquiries for the above posts may be made to the Head of the Department of Law, Professor William Wilson (w.g.wilson@qmul.ac.uk) or to Professor Janet Dine, the Director of the Centre for Commercial Law Studies (director@ccls.edu) as appropriate.

Further particulars and an application form can be obtained via our HR website

<http://www.admin.qmw.ac.uk/humanresources/vacancies/>

Please send 6 copies of your completed application form and CV (quoting ref no XXX) to:

Mrs Sophia Oliver, Secretary to the Head of Department, Queen Mary, University of London, Mile End Road, London E1 4NS (positions in the Department of Law),

or

Ms Swee Ng, Head of Administration, Centre for Commercial Law Studies, Queen Mary University of London, Roy Goode House, 14 Charterhouse Square, London EC1M 6AX (positions in the Centre for Commercial Law Studies)

The closing deadline for receipt of applications is 2006. Interviews will be held on

8 Tax, Accounting, Economics and Law Related Meetings

Local

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> TIA's 21st National Convention: Beyond the Sea, 5-8 April 2006, Gold Coast Convention and Exhibition Centre, Qld

Taxation Law units of study available on a single unit "attendance only" basis through the **Faculty of Law, University of Sydney**. We would like to advise you concerning Taxation Law units of study available during 2006. (Cost \$1,950 per unit). Units available are:

- * Advanced Customs Law
- * Advanced Goods & Services Tax
- * Australian International Taxation
- * Comparative Corporate Taxation
- * Comparative Income Taxation
- * Comparative International Taxation
- * Comparative Valued Added Tax
- * Corporate Taxation
- * Customs Law
- * Goods & Services Tax Principles
- * Impact of Tax on Business Structures & Operations
- * International and Comparative Law of Trusts
- * Public Policy
- * Stamp Duties
- * Tax Administration
- * Tax of Business & Investment Income A
- * Tax of Business & Investment Income B
- * Taxation of Corporate Groups
- * Taxation of Financial Transactions
- * Taxation of Partnerships and Trusts
- * Taxation of Superannuation
- * Tax Treaties
- * Transfer Pricing in Taxation
- * UK International Taxation
- * US International Taxation

To obtain a full copy of the booklet relating to Single Unit Enrolments in Taxation in 2006, please download the following document from the Faculty's website:

http://www.law.usyd.edu.au/cle//2006/2006_TaxBrochure.pdf

If you have any queries concerning single unit enrolment or are unable to download the booklet, please contact Ms Val Carey, Continuing Legal Education, Faculty of Law (Telephone 9351 0238, email: valc@law.usyd.edu.au). 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.

University of Melbourne Law School Postgraduate Studies in Law 2006, Single subjects. Students who want to advance their professional knowledge in a particular field, without wishing to enrol in a formal degree, may enrol in single subjects on a Continuing Education basis. All subjects in the Graduate Program may be undertaken on this basis, subject to place availability.

Single subjects may be taken with or without undertaking assessment. Students who do not plan to submit assessment should enrol on an audit basis.

Subjects may be taken towards meeting CPD/MCLE requirements in Australian states and in other common law jurisdictions with mandatory legal education requirements. Details should be checked with individual accreditation authorities. For example, solicitors in Victoria and New South Wales may claim one unit for each hour of attendance for activities relevant to their immediate or long term needs in relation to professional development and the practice of the law.

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Various tax subjects are listed at
<http://graduate.law.unimelb.edu.au/go/subjects/2006/index.cfm>

16th Inter-Pacific Bar Association Conference, 30 April-3May 2006, Hilton Hotel, Sydney.
Conference theme: Free trade agreements. <http://www.ipba2006.com> Committee programs include Tax Law; Environmental Law, Intellectual Property etc.

Nineteenth Annual Australasian Tax Teachers Association Conference 2007, January 2007, University of Queensland Law School. Contact Kerrie Sadiq, k.sadiq@law.uq.edu.au

Overseas

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

International Tax Review Asia Tax Executives Forum 2006, 25-26 April 2006, Shangri-La, Singapore <http://www.internationaltaxreview/events>

Canadian Tax Foundation Event schedule 2006 <http://www.ctf.ca/profDev/schedule1.asp>

The Seventh Annual Global Conference on Environmental Taxation: Instruments of Change for a Sustainable Economy, 22-24 October 2006, Ottawa, Canada <http://www.environmental-tax-conference.uottawa.ca> Call for papers. Proposals should be emailed to envconf@uottawa.ca no later than 1 February 2006. See Attachment

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 (ITA) 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

Tax Treaties

Tax Treaties Workshop May 15 & 16, 2006 - Advanced

International Tax English for Practitioners May 08 & 09, 2006

For 2006 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 62 nd International Atlantic; Philadelphia 5-8 October 2006

International Network for Tax Research, 1st INTR Conference, hosted by Michigan University, 3-5 November 2006, TAXATION AND DEVELOPMENT Call for papers

The International Network for Tax Research (“INTR”) is an informal research network that was launched in July 2005 by a group of academics and research institutions with the OECD Centre for Tax Policy and Administration. The INTR aims to promote a global view of tax issues and to encourage input from developing as well as developed countries in its research projects. INTR priorities are topics that can benefit from comparative analyses and may have an impact on the formulation of public policies in OECD member countries and non OECD Economies. INTR wishes to favour a multidisciplinary approach including tax lawyers (international and domestic), economists, accountants, tax administrators and those working in related areas.

The first area of work for the INTR will be on taxation and development. This topic was

identified by the group as the most suitable for a pilot project because of its multidisciplinary dimension and the wide interest it could present for OECD as well as non-OECD countries. It will be the main subject for the first INTR conference. We are grateful to Reuven Avi-Yonah from the University of Michigan who offered to sponsor this conference (tentative date 3-5 November 2006).

In preparation for this conference we are inviting papers under the following topics:

- Linkage between tax and development
 - Selected domestic tax policy design issues, for instance:
 - o Getting the right tax structure;
 - o Implementing VAT in a developing economy;
 - o The role of tax administrations in developing countries;
 - o Others as suggested
 - Removing tax obstacles to investment (both domestic and inward investment) and to revenue collection, for instance:
 - o How to promote certainty, importance of a fair and efficient system with jurisdictional recourses, etc;
 - o Combating bribery;
 - o Taxation of SMEs;
 - o Others as suggested.
 - Providing a fiscal environment that encourages inward investment, for instance:
 - o Attracting Foreign Direct Investment: the use of tax incentives - experiences to date;
 - o Do developing countries need transfer pricing legislation?
 - o Others as suggested.
 - A new fiscal compact for development? for instance:
 - o Taxation of cross-border investments and sustainable development: multinational enterprises as stakeholders in local economies?
 - o Encouraging responsible tax behaviour;
 - o Others as suggested.

Anyone interested in participating should provide details of the nature of their interest, affiliations and any relevant research or publications to Caroline Silberztein (caroline.silberztein@oecd.org). Papers or abstracts/ outlines of papers should be submitted by 31 May 2006.

European Association of Tax Law Professors Meetings and conferences

<http://www.eatlp.org> 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 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 of events <http://www.lexisnexis.com.au/aus/conferences/calendar/default.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/> Hieros

Gamos Worldwide Law Events Calendar

http://www.hierosgamos.org/hg/db_meetings.asp?action=search

<http://www.hg.org/calendar.html>

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

(2006) 5 (11) *Australian GST Journal*

- **Hill, D Graham** "To interpret or translate? The judicial role for GST cases"

- Reid, Thomas "Interpreting the GST law: tax law based on coherent principles"

(2006) 6 (1) *Australian GST Journal*

- Brooks, Neil "The appropriate role of courts in interpreting GST legislation: reflections on the Canadian experience"

(2006) 6 (2) *Australian GST Journal*

- **Hill, Peter** "Tax invoices and adjustment notes – the fundamentals"

(2006) 17 (7) *Australian Superannuation Law Bulletin*

- Davis, Noel "APRA licensing of trustees"

- Vrisakis, Michael "Fund governance: Binding death benefit nominations – super natural or super unnatural?"

- Stanhope, Bill "A reasonable benefit limit?"

"ATO news: Draft Taxation Determination TD 2006/D4"

- Willcocks, Jenny "Contribution splitting for superannuation fund members"

- Riordan, Gary "Super cases: CITICORP LIFE INSURANCE LTD V SMITH [2005] FCAFC 102; BC200507697 Wylcox, Gyles and Downes JJ"

(2006) 17 (8) *Australian Superannuation Law Bulletin*

- Vrisakis, Michael "New investment guidelines – trustees walk the line ... or the plank?"

- Wall, Sam "Same asset rollovers – the dangers for SMSFs"

- Davis, Noel "Investment duties and liabilities under the Trustee Acts"

- Stanhope, Bill "IFSA update: Cutting red tape"

- "Federal legislation update"

- Riordan, Gary "Super cases: STERIA LTD v RONALD HUTCHINSON High Court (Chancery Division) 21 December 2005"

(2006) 8 *CCH Tax Week*

- Morton, Sally and Acharrie, Namrata "Temporary resident exemption"

(2006) 9 *CCH Tax Week*

- Consultant editor "Tax scheme promoters – the amending legislation"

(2006) 10 *CCH Tax Week*

- Thornton, Grant "Blackhole expenditure"

(2006) 11 *CCH Tax Week*

- Bender, Philip "Trust stripping is a dangerous game"

(2006) 12 *CCH Tax Week*

- Cunningham, Lance "Issues in cost bases and capital proceeds"

D'Ascenzo, Michael 'A new relationship with the tax profession,' Taxation Institute of Australia's *21st National Convention*, 6 April 2006.

<http://www.ato.gov.au/corporate/content.asp?doc=/content/71870.htm>

Michael D'Ascenzo, Michael *Living our values*, speech to the 7th International Tax Administration Conference, Sydney Australia, Thursday 20 April 2006

<http://www.ato.gov.au/print.asp?doc=/content/72394.htm>

Egan, Brian *GST insights: property development, sales and rentals*, Sydney: **www.ifx.info**, 5th ed, 2005

(2006) 8 (2) *Journal of Australian Taxation*

<http://www.austlii.edu.au/au/journals/JATax/2005/#v8n2>

- Kirby, Michael "The late Justice Graham Hill"

- **Boccabella, Dale** "Is the Australian Taxation Office failing to use all its weapons against aggressive tax planning?"

- **McKerchar, Margaret; Ingraham, Laura M and Karlinsky, Stewart** "Tax complexity and small business: a comparison of perceptions of tax agents in the United States and Australia"

- **Teo, Eu-Jin** "'Australia's largest tax case revisited: a nail in the coffin for the objective approach to determining the deductibility of expenses?"

- **Tregoning, Ian** "Partnership of salaries and TR 2005/7"

- **D'Ascenzo, Michael** "The intent of the consolidated regime"

(2006) 12 (1) *New Zealand Journal of Taxation Law and Policy*

"Editorial" - **Adrian Sawyer and Lin Mei Tan**

"Comment: New Zealand Income Tax Policy 1973-1982 and its Legacy" - **Keith Rankin**

"E-Commerce Issues in Relation to Income Tax" - Hua Xiang

"Definition of "Control" under the Consolidation and Controlled Foreign Company Regimes: A Comparison between Australia, New Zealand and the United States" - **Antony Ting**

"Thin Capitalisation Rules and the Introduction of International Financial Reporting Standards: A New Zealand Perspective" - **Les Nethercott and Andrew MC Smith**

Nielson, Leslie *Restructuring the personal income tax system: who is proposing what?* Parliamentary Library, Economics, Commerce and Industrial Relations Section, Research Note no. 28 2005–06, 24 March 2006 <http://www.aph.gov.au/library/pubs/RN/2005-06/06rn28.htm>

Saunders, Peter (ed) *Taxploitation: The case for income tax reform*, St Leonards, NSW, Centre for Independent Studies, 2006, \$29.95. In this new book, ten eminent authors explain why and how Australia's system of personal income tax needs reforming. The authors include:

- Peter Burn National Senior Adviser, Australian Industry Group

- Lauchlan Chipman Professor Emeritus, University of Wollongong & Central Queensland University

- Sinclair Davidson Associate Professor, RMIT University

- Terry Dwyer Consultant and Visiting Fellow, Australian National University
- John Humphreys Independent Policy Analyst
- Barry Maley Senior Fellow, Centre for Independent Studies
- Andrew Norton Research Fellow, Centre for Independent Studies
- Alex Robson Lecturer in Economics, Australian National University
- Peter Saunders Social Research Director, Centre for Independent Studies
- Geoffrey de Q. Walker Professor Emeritus, University of Queensland, Barrister-at-law

[2006] *Tax Policy Journal*

- **Wise, Virginia; Ritchie, Katherine; Italia, Maria;** Du, Shelley 'Financial services reform: costs and industry concerns'
- **Tran-Nam, Binh** 'Personal income tax in Australia: comprehensive reform still needed'
- Ryan, Terry 'Compendium of taxes in Australia's federal system of government'
- Swan, Wayne 'Cutting edge of competitiveness'
- Fabro, Allesandra 'Business gets personal: why Australian business supports personal tax reform'
- Byrne, Jeff & Lo Presti, Edan 'Taxation reform from a Victorian perspective'
- Brough, Mal 'The Australian Government's record on tax reform'

(2006) 9 (4) *The Tax Specialist*

- Frost, Tony "Editorial: Taxing public companies"
- Frost, Tony "Derivative financial instruments – what's in a name?"
- Bender, Philip "Back to the future: attribution of futures contract gains under Australia's CFC regime"
- Bolton, Rebecca "TR 2005/D16"
- Baxter, Tony & Heyer, Sukvinder "R&D tax concession and alliance agreements"
- Argent, Paul "Contracts for differences"
- Lingane, Agnes "Transfer pricing – practical issues in the Asia Pacific region: Part 1"

(2006) 40 (8) *Taxation in Australia*

- de Wijn, John "Issues & Agendas: Promoter penalties – getting the balance right"
- Taxwrite services "Tax tips: GST and land sales & approved forms"
- Schneller, Lynne "Library links: Tips for searching our website"
- Bickford, Peter "The effect of privative clauses in the taxation context"
- **Kendall, Keith** "TR 2005/23 – capital and revenue gains for listed investment companies"
- Athanasiou, Arthur "Mythbusting Division 7A"
- Friend, Richard & Kwok, Winnie "Using superannuation monies for geared property investments"
- Harwood Andrews Lawyers "A matter of trusts: Trustee powers"
- Ambry Legal "Tax case: Revisiting Section 264 Notices – HART V DEPUTY COMMISSIONER OF TAXATION [2005] FCA 1748"
- Goodman, David "Member profile: ... excellent practical learning...through structured programs..."

(2006) 40 (9) *Taxation in Australia*

- Mills, Andrew "President's Report: Business as usual"
- **Dirkis, Michael** "More than initials – FBT, FTB, TOFA, JCPAA, and other tax developments"
- Taxwrite services "Taxing issues"
- Taxwrite services "Tax tips: GST complexities"
- Schneller, Lynne "Searching the library online"
- Jaworski, Gerry "Successfully marrying tax with accounting"
- Yu, Raymond "No tax consequences now...but"
- Levy, Gil "The importance of the relationship between the tax collector and the tax agent"
- Williams, David "Promoter penalties Part I – the first prohibition"

- Baxter, Tony and Tierney, Marcus “Australia’s R&D tax concession in the context of globalisation”
- Harwood Andrews Lawyers “Trusts and the Family Law Act 1975”
- Ambry Legal “Tax case: Independent contractor or employee? Take your pick”
- Maddocks Lawyers “Questions & Answers: “ Your honour, in the alternative...”
- Thompson, Greg “Member profile: ‘In the tax institute is a great resource of tax information through its journals and seminars”
- Halperin, Graeme “VIC education committee: Committed committees”

Warburton, Richard & Hendy, Peter *Report of the international comparison of Australia’s taxes*, 2006 <http://comparativetaxation.treasury.gov.au> For the Treasurer’s view on this, see his Interview with Philip Clark 2GB Wednesday, 12 April 2006 4.10 pm <http://www.treasurer.gov.au/tsr/content/transcripts/2006/039.asp>

Webb, Richard *Excise taxation: developments since the mid-1990s*, Canberra, Information and Research Services, Parliamentary Library, 2006 <http://www.aph.gov.au/library/pubs/RB/2005-06/06rb15.pdf>

(2006) 10 *Weekly Tax Bulletin*

- Williams, David “Promoter penalties – when does liability attach to you?”
- Ellis, Paul “Expat legislation provides tax relief for non-residents”
- Fitton, Gary “The Caelli Constructions case and employee benefit arrangements”

(2006) 11 *Weekly Tax Bulletin*

- Athanasiou, Arthur “Division 7A and pre-December 1997 debit loans – keeping the ATO’s approach in perspective”
- Williams, David “Don’t ignore the tax scheme promoter penalty provisions – they may surprise you!”
- Forsdick, Mike and O’Brien, Paul “Profit-making intention important – the Ell charter boat case”

(2006) 12 *Weekly Tax Bulletin*

- Wong, Jenny “Australian interest withholding tax and offshore interbranch fund transfers – draft ruling welcome, but uncertainty”
- Jones, Stuart “Superannuation spouse contributions splitting – planning opportunities”

(2006) 13 *Weekly Tax Bulletin*

- Wilson, Kirk “Cyclone Larry – CGT main residence exemption and destroyed homes”

Overseas

(2006) No 2 *Asia-Pacific Tax Bulletin*

- International – ‘Electronic Commerce and Transfer Pricing’ - Robert Anthony
- ‘Accountability and Fairness in Tax Administrations - A Case Study of the Thailand Revenue Department’ - Anuphan Kitnitchiva
- Australia ‘Casenote - Deductibility of Interest on Stapled Security’ Edward W-S Lo
- ‘Venture capital investment and holding companies’ - Anton Joseph
- India – ‘Transfer Pricing - A Practitioner’s View’ Shyamal Mukherjee
- ‘Expatriate Relocation -- An Analysis of Tax and Regulatory Implications’ - Narayan Mehta, Maulik Doshi and Vandana Thakur
- Kazakhstan – ‘Rental Tax on Exported Oil and Gas’ - Bakhytzhanyan Kadyrov
- Sri Lanka – ‘The Taxation of Non-Citizens’ - DDM Waidyasekera

Reports on the following: Asia-Pacific, Australia, China, Fiji/Singapore, India, Israel, Japan, Japan/Malaysia, Kazakhstan, Kyrgyzstan, Nepal, New Zealand, Philippines, South Korea, Sri Lanka, Taiwan, Thailand and Vietnam.

(2006) No 4 *Bulletin for International Taxation*

- 'Time for US Tax Reform? The Tax Reform Panel's Recommendations' - George R. Zodrow and Charles E. McLure, Jr.

- "'Caveat Emptor" - Share Acquisitions in Australian Consolidated Groups' - **Stephen**

Barkoczy

SPECIAL FEATURE: HISTORY OF TAXATION

'Direct Taxation in England - The Experimental Subsidies of the Fifteenth Century' - Pirooska E Soos

(2006) No 4 *European Taxation*

- 'Treaty Shopping and Other Tax Arbitrage Opportunities in the European Union: A Reassessment - Part 2 - Christiana HJI Panayi

- 'Belgium Moves to Dual Allowance for Corporate Equity' - Marcel Gerard

- 'General and Specific Anti-Avoidance Provisions in Polish Tax Law' - Gregory Kujawski

EC UPDATE WHAT'S GOING ON IN ...

- Belarus – 'Incentives for High-Tech Enterprises Introduced' - Viktor Strachuk

- Czech Republic – 'Treatment of Transparent Entities for Tax Treaty Purposes' - Tomas Balco

- 'Recent Amendments to Hungarian Tax Law' - Roland Felkai

- Italy – 'Amendments to the Tax Regime for Foreign Deemed Dividends: Remarks and Open Issues' - Tancredi Marino

- Luxembourg – 'Getting the (Foreign Tax) Credit One Deserves?' - Christophe Joosen and Anja Taferner

(2006) No 2 *International Transfer Pricing Journal*

- International – 'Transfer Pricing Risk Management' - Danny Oosterhoff

- 'Attribution of Profits to Permanent Establishments of Banks' - Silvia Mascarello

- Netherlands – 'Attribution of Profit to a Permanent Establishment of a Bank' - Anuschka J Bakker

- Denmark – 'Tax Law on Intra-Group and Shareholder Security from a Transfer Pricing Perspective' - Jakob Bundgaard

- India – 'Advance Ruling on Taxability of Fees Paid to Canadian Consultants for Work Done in Canada' - Sanjay Sanghvi

- Italy – 'Provincial Tax Court Decision on Documentation Supporting Cost Sharing Agreements' - Nicola Saccardo

- Netherlands – 'Global Trading' - Anuschka J Bakker

- United States – 'Proposed Regulatory Guidance Issued for Domestic Production Activities Deduction' - Gregory G Palmer, Michael A DiFronzo and David S. Lee

(2006) No 2 *International VAT Monitor*

- EDITORIAL – 'An Intriguing Method of Implementation' - Walter van der Corput

- 'UK's U-Turn' - Ryan Ostilly

- 'Evolution of the EU Place-of-Supply Rules' - Joep Swinkels.

- 'VAT Treatment of Composite Supplies' - Howard Liebman and Olivier Rousselle

- 'EU VAT Implementing Regulation' - Walter van der Corput

- 'Taxes and Tax Rates' - Fabiola Annacondia and Walter van der Corput

- VAT AROUND THE WORLD

What's Happening in Brief - Reports on the following:

Algeria, Argentina, Australia, Belgium, Botswana, Brazil, Canada, Chile, China (People's Rep.), Croatia, Cyprus, Czech Rep., Denmark, Dominican Rep., EU, France, Guyana, Hong Kong, Ireland, Italy, Japan, Latvia, Malaysia, Malta, Mauritania, New Zealand, OECD, Peru,

Philippines, Russia, Serbia and Montenegro, Singapore, South Africa, Spain, Switzerland, Trinidad and Tobago, Tunisia, Turkey, UK, Uruguay, Venezuela, St Vincent and the Grenadines, Zambia and Zimbabwe.

- Case Notes

This section contains case notes from: Austria, Canada, Germany, India, Russia, Ukraine and UK.

Recent ECJ Cases in Brief

European Union

Actions: Cases C-462/05 and C-13/06

Judgments: in Cases C-255/02, C-419/02, C-223/03, C-305/03, C-533/03 and C-415/04

Opinions: Cases C-494/04, C-106/05 and C-166/05

Preliminary rulings: Cases C-401/05, C-442/05, C-445/05, C-453/05 and C-455/05

Russo, Raffaele (ed) *The Attribution of profits to permanent establishments: The taxation of intra-company dealings*, Amsterdam, International Bureau of Fiscal Documentation, 2005

Terra, Ben JM and Wattel, Peter J *European tax law*, Netherlands, Kluwer Law International, 4th ed, 2005

10 Quotable quotes

‘The Treasurer today released draft legislation containing proposals to repeal more than 4,100 pages from Australia’s tax legislation. The release of the exposure draft follows work done by the Board of Taxation in its report *Identification and possible repeal of the inoperative provisions of the 1936 and 1997 Income Tax Assessment Acts* that the Treasurer announced on 24 November 2005.

In announcing the release of the draft legislation, the Treasurer said the exposure draft is a major step to reducing the complexity of tax laws. The exposure draft proposes to reduce the income tax law by more than 31 percent, that is, by almost one-third. The *Income Tax Assessment Act 1936* will be reduced to half its current size.

In addition to the 2,100 pages of income tax law originally identified as inoperative by the Board, the Government has identified 500 more pages of inoperative provisions in the income tax law and 1,500 pages of inoperative tax Acts (eg, Sales Tax Acts).

The exposure draft proposes to repeal inoperative provisions and inoperative Acts.

Inoperative provisions and Acts are those that no longer apply to taxpayers, either because they have no effect after a date in the past or because all the transactions or events they did affect have now concluded. Release as an exposure draft will provide a final public verification process to ensure that the provisions identified are truly inoperative’.

Source: ‘Bill to cut tax legislation by more than 4,100 pages’, Treasurer, Press release, 4 April 2006 <http://www.treasurer.gov.au/tsr/content/pressreleases/2006/018.asp>

ATTA News May 2006

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

Editor: Colin Fong, School of Law, University of Notre Dame Australia, Sydney
cfong@nd.edu.au

ATTA website <http://www.atax.unsw.edu.au/atta>

Contents

1 Presidential column	1
2 Arrivals, departures and honours	1
3 ATTA 2007 conference call for papers	2
4 Australian and New Zealand tax and related PhD and SJD theses completed and in progress	3
5 Applications invited for Graham Hill IFA Research Prize. Fully paid participation in IFA Congress and Poster Program Kyoto, Japan 2007	3
6 Invitation for research grants	4
7 Tax, Accounting, Economics and Law Related Meetings	5
8 Recent publications	9
9 Quotable quotes	11

1 Presidential column

I trust you are all well and enjoying (well at least surviving) the hectic pace of university teaching as the semester draws to a close, students are busy with assignments and exam preparation.

I do have some very good news. On behalf of the ATTA executive, I am very happy to announce that Bernadette Smith, Sonia Shimeld and the University of Tasmania Business Faculty have offered to organise the 2008 ATTA conference. I know that many of us (including me) are really looking forward to our first ATTA conference in Tasmania.

Of course, my sights are well and truly focused on the Brisbane conference on 22-24 January 2007 that is being generously organised by Kerrie Sadiq and the TC Beirne School of Law at the University of Queensland. I am really keen to you all in Brisbane and enjoy the immensely interesting tax paper presentations. Please get your abstracts in by 30 September 2006 (see below and ATTA website). It looks like being another truly outstanding experience of the "ATTA kind".

Paul Kenny

2 Arrivals, departures and honours

Steve Frost is an ex Deloitte Tax manager, having spent 12 years with Deloitte after starting with them in Hamilton, New Zealand at 17. Whilst working for Deloitte he was seconded to Deloitte in Parramatta (1999-2000) and subsequently Sydney (2000-2001). He studied through the UNSW and obtained an M Com (tax) while living in Australia. After his return to New Zealand he resumed working at Deloitte in Hamilton but an opportunity arose for a lifestyle change and he now teaches at Waikato Institute of Technology in Hamilton, New Zealand where he originally obtained his Bachelors degree from. He also does consulting work and owns a small farm on the coast at Raglan.

Kim Brooks of University British Columbia Law School is currently visiting as a San Jose State University International Visiting Tax Policy Institute Scholar and doing research on international tax treaties. Binh Tram-Nam of Atax, UNSW is scheduled to visit this Fall 2006 and work on political costs involved in tax legislation and taxpayer perceptions of tax law complexity.

Bob Deutsch has resigned from Atax and will return to private practice as Senior Tax Counsel with the law firm Henry Davis York by about the end of 2006. Bob had a 14 year association with Atax and he may return as part of the Atax adjunct faculty.

Johan Nel currently lectures in taxation and company law at Charles Sturt University. He lectured in business, commercial, industrial and contract law in a variety of tertiary institutions in South Africa and Australia. Johan has also practiced law, first as a law clerk, industrial relations consultant and later as barrister. Prior to joining CSU, he lectured at Central Queensland University in Brisbane. His research interests are in the area of taxation, company and contract law .

The University of New South Wales Academic Board Report Meeting held 4 April 2006 “It was recommended that Council also approve: the proposed name change of the School of Mathematics to School of Mathematics and Statistics; the establishment of the Australian School of Taxation (Atax); and the Master of Financial Mathematics”. This will mean Atax will be a School within the Faculty of Law. On the 18 May 2006, it was announced Associate Professor Neil Warren has been appointed Head of the Australian School of Taxation (Atax) from 1 July 2006.

3 ATTA 2007 conference call for papers

The TC Beirne School of Law at the University of Queensland is pleased to be hosting the Nineteenth Annual Conference of the Australasian Tax Teachers Association from the 22nd–24th January 2007.

All details for the event are available on our ATTA Conference website:
<http://www.law.uq.edu.au/attaconference>

For any further information please contact the Law School Research Office staff Trisha Barbour (t.barbour@law.uq.edu.au) or Jessica Mansour (j.mansour@law.uq.edu.au)

CALL FOR PAPERS

Abstracts are invited of papers for presentation at the forthcoming conference. The theme of the conference is “The Pursuit of Simplicity – Simply Impossible?”

In addition to papers on the theme, all papers related to taxation will be considered. We particularly welcome papers by new academics on any topic. The conference will include sessions on tax teaching, tax policy issues, tax technical issues, and empirical tax investigations.

Scholars who are interested in providing a paper should prepare an abstract of 300 words or less and submit this by email to Dr Kerrie Sadiq (k.sadiq@law.uq.edu.au) by 30th of September 2006. Acceptance of papers will be notified to authors by the end of October.

Full written conference papers must be submitted to Trisha Barbour (t.barbour@law.uq.edu.au) or Jessica Mansour (j.mansour@law.uq.edu.au) by 1st December 2006.

4 Australian and New Zealand tax and related PhD and SJD theses completed and in progress

In the *ATTA News* for December 2002, March 2004 and April 2005 (for April 2005 see http://www.atax.unsw.edu.au/atta/newsletters/2005/2005-04_ATTA_News.pdf), I published a list, which contained *Australian and New Zealand tax and related PhDs and SJDs completed and in progress*. During the past year, a number of postgraduate theses were completed and I found out about others, which were not on the original lists. 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 June 2006. See the earlier issues for information required ie Author, Title of thesis, Institution, Supervisor/s, expected date of completion (optional). For completed ones, if published, please supply the title, place of publication, publisher, date of publication. If available electronically, please supply the URL. Whilst revising this list, I discovered a number of Masters theses related to taxation. Should these be included or be put into a separate list? Readers are invited to express their view on this.

Colin Fong

5 Applications invited for Graham Hill IFA Research Prize. Fully paid participation in IFA Congress and Poster Program Kyoto, Japan 2007

Justice Graham Hill who was the patron of ATTA and the president of the 2003 International Fiscal Association (IFA) Congress in Sydney and a leading figure in tax in Australia over the last 30 years died in August 2005. The Australian IFA branch in association with ATTA has established a prize in his memory known as the Graham Hill IFA Research Prize.

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. The details of the prize and the application process are set out below.

Members of ATTA supervising doctoral students who qualify are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

The Prize

The Australian IFA branch will pay for one Australian doctoral student to attend an IFA Congress once every two years as part of the Poster program (which involves preparing posters explaining the subject of the thesis and discussing the thesis with interested participants in the Congress).

The payment includes an advance purchase economy airfare and per diem to cover budget hotel for six nights and other incidental expenses. The prize will be paid as a cash sum in advance, not against receipts. The winner participating in the poster program will not need to

pay the registration fee for the Congress but will be given complimentary registration by IFA (which is the standard arrangement for the poster program).

The prize will first be offered in relation to the annual IFA Congress in Japan in 2007.

Application process

All doctoral students enrolled at Australian universities working in subjects which have an international or comparative tax dimension are eligible. Applicants will have made progress on their thesis at least to the point that they have a detailed thesis proposal and have written at least one full chapter.

Applications should be sent to Professor Chris Evans, email cc.evans@unsw.edu.au. The initial application need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2006.

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 1,000 registrants).

ATTA has appointed as the initial panel of judges Professor Rick Krever of Monash University, Professor Chris Evans of the University of New South Wales, and Professor Dale Pinto of Curtin University of Technology.

The winner of the prize will be announced at the Annual ATTA conference early in 2007. This will give time for the winner to prepare for the poster program at the IFA Congress in Kyoto which will be held 30 September to 5 October 2007. The winner is expected to provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

6 Invitation for research grants

The Taxpayers Research Foundation Limited (the "Foundation") is an approved research institution under Section 73A of the Income Tax Assessment Act 1936. The Foundation's objective is to undertake approved research projects in areas of taxation which would be of benefit to Australia.

The aim of the Foundation is to fund research analyses and the writing of discussion papers, drafts and other statements to be used as a basis for determining future taxation policy. The Foundation is now in a position to formally invite proposals for the 2006/7 year for funding of research work from researchers and academics.

Written expressions of interest in the first instance may be directed to the Secretary, The Taxpayers Research Foundation Limited, PO Box R1544, Royal Exchange NSW 1225.

Expressions of interest should be short and distinct outlining:

- Area of research with a brief description
- Proposed outcomes
- Why the research is important
- Qualifications of the proposed researcher/s
- Proposals for commercialisation

Project applications should be received by 30th June 2006.

7 Tax, Accounting, Economics and Law Related Meetings

Local

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**. We would like to advise you concerning Taxation Law units of study available during 2006. (Cost \$1,950 per unit). Units available are:

- * Advanced Customs Law
- * Advanced Goods & Services Tax
- * Australian International Taxation
- * Comparative Corporate Taxation
- * Comparative Income Taxation
- * Comparative International Taxation
- * Comparative Valued Added Tax
- * Corporate Taxation
- * Customs Law
- * Goods & Services Tax Principles
- * Impact of Tax on Business Structures & Operations
- * International and Comparative Law of Trusts
- * Public Policy
- * Stamp Duties
- * Tax Administration
- * Tax of Business & Investment Income A
- * Tax of Business & Investment Income B
- * Taxation of Corporate Groups
- * Taxation of Financial Transactions
- * Taxation of Partnerships and Trusts
- * Taxation of Superannuation
- * Tax Treaties
- * Transfer Pricing in Taxation
- * UK International Taxation
- * US International Taxation

To obtain a full copy of the booklet relating to Single Unit Enrolments in Taxation in 2006, please download the following document from the Faculty's website:
http://www.law.usyd.edu.au/cle//2006/2006_TaxBrochure.pdf

If you have any queries concerning single unit enrolment or are unable to download the booklet, please contact Ms Val Carey, Continuing Legal Education, Faculty of Law (Telephone 9351 0238, email: valc@law.usyd.edu.au). 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.

University of Melbourne Law School Postgraduate Studies in Law 2006, Single subjects. Students who want to advance their professional knowledge in a particular field, without wishing to enrol in a formal degree, may enrol in single subjects on a Continuing Education basis. All subjects in the Graduate Program may be undertaken on this basis, subject to place availability.

Single subjects may be taken with or without undertaking assessment. Students who do not plan to submit assessment should enrol on an audit basis.

Subjects may be taken towards meeting CPD/MCLE requirements in Australian states and in other common law jurisdictions with mandatory legal education requirements. Details should be checked with individual accreditation authorities. For example, solicitors in Victoria and New South Wales may claim one unit for each hour of attendance for activities relevant to their immediate or long term needs in relation to professional development and the practice of the law.

Students can credit up to two subjects taken under Continuing Education towards a masters degree or graduate diploma.

Entrance Criteria

The Selection Committee will evaluate the applicant's ability to enrol in a single subject using the following criteria:

A degree in Law leading to admission to practice (LLB, JD or equivalent); or
A degree in a relevant discipline and at least one year of documented relevant professional experience.

Students without legal qualifications should bear in mind that the courses are offered in the discipline of law at an advanced graduate level. While every effort will be made to meet the special needs of candidates trained in other fields, concessions will not be made in the general levels of instruction or assessment. Most subjects, therefore, assume the knowledge usually acquired in an undergraduate degree in law or equivalent.

Fees

Australian Residents
Subject fees: \$3,125 each
Audit only: \$2,500 each

International Students
Subject fees: \$3,250 each
Audit only: \$2,500 each

It is not possible to apply for FEE-HELP for single subject enrolment.

Applications

Applications may be made at any time before the commencement of the subject.

Students should complete an Application for Admission Form and submit it with the relevant documentation to the Graduate Administration Office, Faculty of Law.

Various tax subjects are listed at

<http://graduate.law.unimelb.edu.au/go/subjects/2006/index.cfm>

Nineteenth Annual Australasian Tax Teachers Association Conference 2007, January 2007, University of Queensland Law School. Contact Kerrie Sadiq, k.sadiq@law.uq.edu.au

Overseas

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

Canadian Tax Foundation Event schedule 2006 <http://www.ctf.ca/profDev/schedule1.asp>

Trusts & Tax in Asia - Current Issues, Theory, Practice and Debate, STEP Asia Conference, Hong Kong 11-12 October 2006.

The **Seventh Annual Global Conference on Environmental Taxation**: Instruments of Change for a Sustainable Economy, 22-24 October 2006, Ottawa, Canada
<http://www.environmental-tax-conference.uottawa.ca> Call for papers. Proposals should be emailed to envconf@uottawa.ca no later than 1 February 2006.

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 (ITA) 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

For 2006 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 62 nd International Atlantic; Philadelphia 5-8 October 2006

International Network for Tax Research, 1st INTR Conference, hosted by Michigan University, 3-5 November 2006, TAXATION AND DEVELOPMENT Call for papers

The International Network for Tax Research (“INTR”) is an informal research network that was launched in July 2005 by a group of academics and research institutions with the OECD Centre for Tax Policy and Administration. The INTR aims to promote a global view of tax issues and to encourage input from developing as well as developed countries in its research projects. INTR priorities are topics that can benefit from comparative analyses and may have an impact on the formulation of public policies in OECD member countries and non OECD Economies. INTR wishes to favour a multidisciplinary approach including tax lawyers (international and domestic), economists, accountants, tax administrators and those working in related areas.

The first area of work for the INTR will be on taxation and development. This topic was identified by the group as the most suitable for a pilot project because of its multidisciplinary dimension and the wide interest it could present for OECD as well as non-OECD countries. It will be the main subject for the first INTR conference. We are grateful to Reuven Avi-Yonah from the University of Michigan who offered to sponsor this conference (tentative date 3-5 November 2006).

In preparation for this conference we are inviting papers under the following topics:

- Linkage between tax and development
- Selected domestic tax policy design issues, for instance:
 - o Getting the right tax structure;
 - o Implementing VAT in a developing economy;
 - o The role of tax administrations in developing countries;
 - o Others as suggested
- Removing tax obstacles to investment (both domestic and inward investment) and to revenue collection, for instance:
 - o How to promote certainty, importance of a fair and efficient system with jurisdictional recourses, etc;
 - o Combating bribery;
 - o Taxation of SMEs;
 - o Others as suggested.
- Providing a fiscal environment that encourages inward investment, for instance:
 - o Attracting Foreign Direct Investment: the use of tax incentives - experiences to date;
 - o Do developing countries need transfer pricing legislation?
 - o Others as suggested.
- A new fiscal compact for development? for instance:
 - o Taxation of cross-border investments and sustainable development: multinational enterprises as stakeholders in local economies?
 - o Encouraging responsible tax behaviour;
 - o Others as suggested.

Anyone interested in participating should provide details of the nature of their interest, affiliations and any relevant research or publications to Caroline Silberztein (caroline.silberztein@oecd.org). Papers or abstracts/ outlines of papers should be submitted by 31 May 2006.

European Association of Tax Law Professors Meetings and conferences

<http://www.eatlp.org> 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 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 of events <http://www.lexisnexis.com.au/aus/conferences/calendar/default.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/> Hieros Gamos Worldwide Law Events Calendar

http://www.hierosgamos.org/hg/db_meetings.asp?action=search
<http://www.hg.org/calendar.html>

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

Apps, Patricia *Family taxation: an unfair and inefficient system*, Centre for Economic Policy Research, Australian National University, Discussion Paper No 524, May 2006
<http://econrsss.anu.edu.au/pdf/DP524.pdf>

Chapman, Bruce & Leigh, Andrew *Do very high tax rates induce bunching? Implications for the design of income-contingent loan schemes*, Centre for Economic Policy Research, Australian National University, 2006 Discussion Paper 521, April 2006
<http://econrsss.anu.edu.au/pdf/DP521.pdf>

Tooma, Rachel 'Deterring promoters of tax exploitation schemes: lessons from continuous disclosure' (2006) 34 *Australian Business Law Review* 58-74

Overseas

[2005] No 6 *British Tax Review*

- Stopforth, David 'The birth of capital gains tax – the official view'
- Staveley, Ben 'The quest for the allowable loss: reflections on Lord Hoffmann's approach to *Ramsay*
- Schon, Wolfgang 'Capital gains taxation in Germany'
- MacDonald, Graeme & Martin, David 'Taxing corporate capital gains: proposals for reform'
-

(2006) No 5 European Taxation

- European Union- 'The Possible Introduction of Common Consolidated Base Taxation via Enhanced Cooperation: Some Open Issues' - Luca Cerioni
- 'Problems and Options in Calculating the Tax Base of Companies in the European Union under Home State Taxation' - Elena González Sánchez and Juan Franch Fluxà
- 'Energy Taxation -- An Analysis of the EU Energy Taxation Directive with Special Reference to Hungary and the Benelux Member States' - Katalin Csikós
- 'The OECD Commentary as a Source of International Law and the Role of the Judiciary' - Hans Pijl
- 'Polish Direct Tax Provisions Potentially Incompatible with EC Fundamental Freedoms' - Dr Adam Zalasinski
- 'Amendments to the Bulgarian Corporate Income Tax Act' - Lubka Tzenova
- Netherlands – 'Annex to Advocate General's Conclusion on Whether or Not Art. 17 of the OECD Model Applies to the Basic Salaries of Sportsmen' - Rijkele Betten

Forbes, Jennifer 'Using economic development programs as tools for urban revitalization: a comparison of empowerment zones and new markets tax credits' [2006] *University of Illinois Law Review* 177-203

Hoose, Mark S 'The conservative case for progressive taxation' (2005) 40 *New England Law Review* 69-111

Howard, C 'Trust funds in common law and civil law systems: a comparative analysis' (2006) 13 *University of Miami International and Comparative Law Review* 343-65

(2005) 16 (9) *Journal of International Taxation*

- Calianno, Joseph M; Cordonnier, Andy and Difronzo, Michael A 'New Section 367 proposed regulations for Section 304(a)(1) Transactions: the fiction continues without the cross-border traps'
- Elliott, William P 'A guide to captive insurance companies (Part 3)'
- Jeffers, Agatha E; Kleinfeld, Denis and Yang, James GS 'Tax planning with offshore trusts after Jobs Creation Act of 2004'
- Dolan, D Kevin; Jackman, P 'What's wrong with the new anti-inversion rules?'
- **Maples, Andrew J & Sawyer, Adrian J** 'Film investment in New Zealand: an update
- Dietrich, Monika & Chasse, Isabelle 'Swiss 50/50 and 80/20 ruling practice abolished'

(2005) 16 (10) *Journal of International Taxation*

- Appel, A & Karlin, M 'At long last ... final regulations on foreign partner withholding (Part 1)'
- Eckhardt, T & Woywode, Uwe 'German update'
- Morse, Jeffrey & Michaels, Marnin 'The changing role of the international tax and estate planning practitioner: Pasquantino, Circular 230 – what's next?'
- Morales, Omar 'MFN treatment under Chilean tax treaties'
- Walker, Patrick & Carey, Alison 'Saving VAT on share issue costs – Europe to the rescue'
- Dietrich, Monika & Kumschick, Mario 'Securities gains may be tax exempt under Swiss safe harbor'

Quigley, Laura A 'Reparation rights tax relief restores human rights as a civil right in tax tort reform' (2005) 40 *Valparaiso University Law Review* 41-70

9 Quotable quotes

“The task of designing a tax system has aptly been compared to trying to shape a balloon. If you squeeze the balloon in one place, it will bulge out somewhere else. The best you can do is try to smooth out the worst of the bulges.”

Source: Quiggin, John ‘No room to manoeuvre’ *Australian Financial Review* 27 April 2006, p 62

“Details about tax scales and the first home buyers system were not matters of national security, says a High Court judge hearing a case over freedom of information laws. Justice Michael Kirby said simple details about how many people move up tax scales, or the number of high income earners using the home buyers grant, didn't seem to be an issue worthy of hushing up.

"We're not talking about national secrets (like) the Woomera rocket range," he said. He made the comments during arguments in a case over Australia's freedom of information (FoI) laws. The case centres on efforts by Michael McKinnon, freedom of information editor for The Australian newspaper, who has been stymied in efforts to get access to Treasury documents. In 2002, Mr McKinnon sought access to documents relating to personal taxation bracket creep and the government's first home buyers scheme.”

Source: “Tax scales not a national security: High Court told,” AAP 18 May 2006 via CCH *Daily Email Alerts* 18 May 2006

“But Mr Costello today defended his power to restrict access to so-called working documents. Asked why it would be in his interest to ban access to the documents, Mr Costello told ABC radio: "It's not banning. The FOI Act says working documents are exempt." It was important that all working documents be accurate when released, he said. "The (FOI) Act exempts working documents because quite often a working document, at least in the first draft, is wrong," Mr Costello said. "And therefore by putting out wrong documents you're actually much more likely to mislead." Mr Costello refused to comment when asked if he thought he would be vindicated in court. "We'll see what the judges say," he said. "I never instruct judges on what to do." Asked if he had anything to hide about his economic credentials, Mr Costello replied: "Nothing in the slightest".

Source: “Costello denies banning documents,” AAP 19 May 2006 via CCH *Daily Email Alerts* 19 May 2006

ATTA News June 2006

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

Editor: Colin Fong, School of Law, University of Notre Dame Australia, Sydney
cfong@nd.edu.au

ATTA website <http://www.atax.unsw.edu.au/atta>

Contents

1 ATTA 2007 conference call for papers	1
2 Australian and New Zealand tax and related PhD and SJD theses completed and in progress	1
3 Applications invited for Graham Hill IFA Research Prize. Fully paid participation in IFA Congress and Poster Program Kyoto, Japan 2007	10
4 Invitation for research grants	12
5 Tax, Accounting, Economics and Law Related Meetings	12
6 Recent publications	17
7 Quotable quotes	21

1 ATTA 2007 conference call for papers

The TC Beirne School of Law at the University of Queensland is pleased to be hosting the Nineteenth Annual Conference of the Australasian Tax Teachers Association from the 22nd–24th January 2007.

All details for the event are available on our ATTA Conference website:

<http://www.law.uq.edu.au/attaconference>

For any further information please contact the Law School Research Office staff Trisha Barbour (t.barbour@law.uq.edu.au) or Jessica Mansour (j.mansour@law.uq.edu.au)

CALL FOR PAPERS

Abstracts are invited of papers for presentation at the forthcoming conference. The theme of the conference is “The Pursuit of Simplicity – Simply Impossible?”

In addition to papers on the theme, all papers related to taxation will be considered. We particularly welcome papers by new academics on any topic. The conference will include sessions on tax teaching, tax policy issues, tax technical issues, and empirical tax investigations.

Scholars who are interested in providing a paper should prepare an abstract of 300 words or less and submit this by email to Dr Kerrie Sadiq (k.sadiq@law.uq.edu.au) by 30th of September 2006. Acceptance of papers will be notified to authors by the end of October. Full written conference papers must be submitted to Trisha Barbour (t.barbour@law.uq.edu.au) or Jessica Mansour (j.mansour@law.uq.edu.au) by 1st December 2006.

2 Australian and New Zealand tax and related PhD and SJD theses completed and in progress

In the *ATTA News* for December 2002, March 2004 and April 2005 (for April 2005 see http://www.atax.unsw.edu.au/atta/newsletters/2005/2005-04_ATTA_News.pdf), I published a list, which contained *Australian and New Zealand tax and related PhDs and SJDs*

completed and in progress. During the past year, a number of postgraduate theses were completed and I found out about others, which were not on the original lists. Please notify me of any, which have commenced or have been completed and or have been accepted for publication. See the earlier issues for information required ie Author, Title of thesis, Institution, Supervisor/s, expected date of completion (optional). For completed ones, if published, please supply the title, place of publication, publisher, date of publication. If available electronically, please supply the URL.

Whilst revising this list, I discovered a number of Masters theses related to taxation. Should these be included or be put into a separate list? Readers are invited to express their view on this.

The following list attempts to list many of the Australian and New Zealand tax and related PhD and SJD theses completed in the past thirty years and to record those in progress, together with the institution and supervisor/s. I hope to update this on an annual basis. If the thesis has been published or made available electronically, this is so indicated. I acknowledge people who have 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 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

Bitomsky, Greg Investigations and the powers of access of the Commissioner of Taxation, Bond University School of Law, Prof Jim Corkery, c1992*

Blount, Simon The politics of the GST: the political influences upon tax reform in Australia, University of New South Wales, School of Politics and International Relations, 1999

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

Burton, Adrian, P Temples, texts, and taxes: the Bhagavad-gītā and the politico-religious identity of the Caitanya sect: an archival and textual investigation into the text and times of the Sārārtha-varṣiṇī commentary on the Bhagavad-gītā by Viśvanātha Cakravarti, Australian National University, 2000

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

Cass, Bettina Women, children and the state: A study of child endowment and family allowances in Australia 1916-1981, University of New South Wales, 1984

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

Coskuner, Cagay Fiscal policies and the real exchange rates, University of Delaware, Stacie Beck, 2002

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, The thirty year problem: the politics of Australian tax reform, Sydney, Australian Tax Research Foundation, 2004

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

Edwards, Meredith Ann The income unit in the Australian tax and social security systems, Australian National University, 1983, Melbourne, Institute of Family Studies, 1984

Emerson, Craig Minerals policy: taxation and domestic processing, Australian National University, 1983

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

Gillies, Argyle Douglas Stewart Economic sensitivity of the Australian mining industry to some taxation and financial controls imposed by government, University of New South Wales, 1978

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*

Hanai, Kiyohito Intergovernmental grants and distributional issues: the case of Japan, Australian National University, 1993

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.

Harper, Ian Ross An economic analysis of the taxation and regulation of life insurance in Australia, Australian National University, 1982

- 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, Amsterdam, 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, 1994
- Hynes, BR Mineral taxation: A comparative analysis, The University of Nottingham, 1990
- Ingles David James Options for reforming the interaction of tax and social security in Australia, Australian National University, 2002
- 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
- Jiang, Yuanyuan Taxes, debt, and firm value: New evidence, Yale University, Shyam Sunder, 2004
- Jones, Chris Corporate financial policy and taxation, Australian National University, 1988
- Kawaguchi, Akira Effects of taxes and transfer payments on married women's labour supply and welfare, Australian National University, 1991
- Kawaguchi, Akira Effects of taxes and transfer payments on married women's labour supply and welfare, Australian National University, 1991
- Khan, Muhammad Aslam The feasibility of introducing a value-added tax in Pakistan, Australian National University, 1995
- Kobetsky, Michael Taxation of branches of international banks: towards a multilateral tax treaty approach, Deakin University School of Law, Prof Rick Krever, 2004
- 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
- Leigh, Andrew Keith Essays in poverty and inequality (Australia), Harvard University, Christopher Jencks, 2004
- 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 dvision 10BA tax incentives, University of New South Wales, 1997
- Markham, Michelle The transfer pricing of intangibles: US, OECD and Australian perspectives - a comparative analysis, Bond University, Faculty of Law, Prof Duncan

Bentley, 2004, The Transfer pricing of intangibles, The Hague, Kluwer Law International, 2005

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

McFarlane, John The efficacy of Australian government policy to increase both business expenditure on R&D and the export of elaborately transformed manufactures, Faculty of Economics and Business, University of Sydney, 2004

McKerchar, Margaret 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
<http://www.library.unsw.edu.au/~thesis/adt-NUN/public/adt-NUN20040330.085148>

Monem, Reza Mohammed Earnings management in response to political costs: an investigation of Australian gold mining firms, University of Queensland Dept of Commerce, 2000.

Monsingh, Vasanthi Direct taxation and its effect on saving and capital formation in Asian economies, Curtin University of Technology School of Economics and Finance, 1999

Murray, Jane Taxes, transfers and the labour supply of sole parents, University of Sydney, 1996

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 Solving the mystery of tax avoidance: A comparative study of general anti-avoidance rules, University of New South Wales Faculty of Law, Prof Bob Deutsch and Sir Anthony Mason, 1999, General anti-avoidance rules: a comparative international analysis, 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

Polome, Samson Mamau Export instability, investment risks and mineral taxation in Papua New Guinea, Australian National University, 1987

- Pope, Jeffrey The compliance costs of major commonwealth taxes in Australia, Curtin University of Technology, 1993
- Reece, BF Case studies of the role of minor taxes in a tax system: issues for imputed rent, inflation, gambling, stamp duty, property and land taxation, Griffith University, 2002
- Richardson, Grant The influence of culture on the design of national taxation systems: a theoretical and empirical analysis, Department of Accounting & Finance, Monash University, Professor Graham Peirson, 2002
- Roberts, DM Inflation, taxation and Australian housing decisions: housing investment, University of Sydney, 1989
- Rowntree, Bruce The effectiveness of Liechtenstein entities to prevent the application of Australian income tax attribution regimes, Deakin University Law School, Prof Rick Krever, 2003*
- 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
- Schostok, Thomas Legal policies affecting the initial tax consolidation decision, Bond University, Prof Duncan Bentley, 2004
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- Smith, Julie Patricia The changing redistributive role of taxation in Australia since federation, Australian National University, 2002
- Sullivan, Robert Trade, protection and taxation: the formation of Australian tariff policy, 1901-14, Australian National University, 1997
- Tadmor, Niv The interaction between tax treaties and e-commerce re-examined, Deakin University School of Law, Prof Rick Krever, 2003*

Tran, Alfred Van-Ho Relationship of tax and financial accounting rules: an empirical study of the alignment issue, Australian National University, 1997

Vernardos, Angelo The global regulation of offshore financial centres with reference to Singapore, Bond University, Prof Duncan Bentley, 2005

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

Weekes, Leslie Jean Tax avoidance: An analysis of current judicial approaches (Canada, Australia), University of Toronto, Arnold Weinrib, 1996

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

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

Wilkinson, Brett Raymond Testing the 'new' and traditional views on dividend taxation in an integrated tax setting, Texas Tech University, Robert C Ricketts, 2002

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 date (optional and voluntary)

Abehodie, Wollela VAT in Ethiopia, Atax, University of New South Wales, A/P Binh Tran-Nam

Amos, Jude The role and design of corporate tax law and policy in developing countries: a case study of Ghana, University of Sydney Faculty of Law, Prof Richard Vann

Cheng, Alvin Man Hung Taxation of capital gains in New Zealand, University of Waikato, Waikato Management School, Dept of Accounting, Prof Howard Davey and Prof Keith Hooper, Auckland University of Technology

Devos, Ken An international study of the deterrent effect of penalties and sanctions for taxation offences and the implications for taxpayer compliance and development of tax policy, Monash University, Prof Paul Von Nessen and A/Prof Julie Cassidy (Deakin University)

Dirkis, Michael Terms of engagement - A qualitative examination of the basic building blocks of Australia's international tax regime (residency and source) against the tax policy objectives of equity, efficiency, simplicity and the prevention of tax avoidance and an exploration of the avenues for reform, Australian National University, 2006

Fernandez, Prafula International taxation of multinational activities, Curtin University of Technology School of Economics and Finance, A/Prof Jeff Pope

Fernandez, Rodger The implications of the flow of information in revenue law on the protection of privilege against self incrimination – with comparisons drawn from foreign jurisdictions. The dilemma of striking an equilibrium between the public interest and individual rights, University of Sydney Faculty of Law, Prof Rob Woellner (JCU) 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).

Fullarton, Alex Tax avoidance, tax expenditures and their impact upon personal income tax reform, Atax, University of New South Wales, Prof Chris Evans

Gerber, Solomon Taxation of trusts, Atax, University of New South Wales, Prof Bob Deutsch

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

Gumley, Wayne A suggested framework for the evaluation of tax expenditures and subsidies affecting the use of natural resources in Australia, Monash University Business Law and Taxation, Prof Rick Krever

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 Professional privilege for non - legal tax advisors, Monash University Business Law and Taxation, Prof Rick Krever

James, Kathryn Tax policy and distributive justice - a GST case study, Monash University Faculty of Law, Prof Rick Krever

Kaushik, Mohan Swaroop The future of international taxation transfer pricing principles in digital age, Monash University Business Law and Taxation, Prof Rick Krever

Khoury, Daniel The effect of the introduction of fringe benefits tax on the remuneration policies of Australian businesses, Monash University Business Law and Taxation, Prof Rick Krever

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

Lignier, Philip Managerial benefits of GST, Atax, University of New South Wales, Prof Chris Evans

Loo, Ern Chen The influence of the introduction of self assessment on compliance behaviour of personal income taxpayers in Malaysia, University of Sydney Faculty of Rural Management, Dr Marg McKerchar and Ann Hansford, UK.

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

Marriott, Lisa The Politics of retirement savings taxation: a trans-Tasman comparison (1975 - 2005), Victoria University of Wellington, Prof Kevin Holmes and Assoc Prof David White, 2008

Mulyani, Yeni APA: Its benefits and benefits in solving transfer pricing issues to avoid double taxation in Indonesia, University of New South Wales Dept of Business Law & Taxation, A/Prof John Taylor

Nolan, Patrick, Targeting families' assistance: Evaluating family and employment tax credits in New Zealand's tax-benefit system, School of Government, Victoria University of Wellington, A/Prof Robert Stephens, 2006

Olsen, Mark Prescribed powers of revenue administration in developing countries, Deakin University School of Law, Prof Rick Krever.

Rametse, Nthathi Start-up tax compliance costs of the GST for small businesses in Australia, Curtin University of Technology, A/Prof Jeff Pope

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

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.

Sangkuhl, 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, Prof Paul B Stephan, 2006*

Smart, Martha The effect of the compliance and penalties regime on voluntary tax compliance: a New Zealand study, University of Canterbury, Adrian Sawyer

Schostok, Thomas Analysis of the consolidation regime, Bond University School of Law, Prof Duncan Bentley*

Sharkey, Nolan International tax laws, double taxation treaties and the Australia-China interrelationship, University of New South Wales Faculty of Law, Prof Yuri Grbich (Atax, University of New South Wales), A/Prof Hans Hendrichske (Arts, University of New South Wales), Prof Jinyan Li (Osgoode Hall Law School, York University, Canada), 2006

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, 2006

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

Tooma, Rachel General anti-avoidance and indirect taxation, Atax, University of New South Wales, Prof Bob Deutsch

Tregoning, Ian A comparison of the legal and accounting concepts of goodwill, Monash University Business Law and Taxation, Prof Rick Krever

Venning, Meg GST, the cash economy and business to household consumer transactions in Australia, Atax, University of New South Wales, A/Prof Neil Warren

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

Wong, Antonietta A comparative study of the taxation of business profits including "online profits" in Australia and the Hong Kong Special Administrative Region of the People's Republic of China, Monash University Business Law and Taxation, Prof Rick Krever

Yuan, Bo An analysis of the economic interaction of transfer pricing regime for intangible assets in China and Australia, Monash University Business Law and Taxation, Prof Rick Krever

Other resources:

Australian Digital Theses Program <http://adt.caul.edu.au>

Canadian theses and information about the Theses Canada program may be found at <http://www.collectionscanada.ca/thesescanada/index-e.html>

Index to Theses (UK) <http://www.theses.com>

ProQuest Digital Dissertations <http://www.lib.umi.com/dissertations/gateway> for subscribers only

UNESCO Clearing House on Electronic Theses and Dissertations

<http://www.eduserver.de/unesco>

Universal Index of Doctoral Dissertations in Progress <http://www.phddata.org>

Various university online library catalogues, eg Australian National University, Deakin University, University of New South Wales, University of Sydney etc.

Colin Fong

3 Applications invited for Graham Hill IFA Research Prize. Fully paid participation in IFA Congress and Poster Program Kyoto, Japan 2007

Justice Graham Hill who was the patron of ATTA and the president of the 2003 International Fiscal Association (IFA) Congress in Sydney and a leading figure in tax in Australia over the last 30 years died in August 2005. The Australian IFA branch in association with ATTA has established a prize in his memory known as the Graham Hill IFA Research Prize.

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. The details of the prize and the application process are set out below.

Members of ATTA supervising doctoral students who qualify are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

The Prize

The Australian IFA branch will pay for one Australian doctoral student to attend an IFA Congress once every two years as part of the Poster program (which involves preparing posters explaining the subject of the thesis and discussing the thesis with interested participants in the Congress).

The payment includes an advance purchase economy airfare and per diem to cover budget hotel for six nights and other incidental expenses. The prize will be paid as a cash sum in advance, not against receipts. The winner participating in the poster program will not need to pay the registration fee for the Congress but will be given complimentary registration by IFA (which is the standard arrangement for the poster program).

The prize will first be offered in relation to the annual IFA Congress in Japan in 2007.

Application process

All doctoral students enrolled at Australian universities working in subjects which have an international or comparative tax dimension are eligible. Applicants will have made progress on their thesis at least to the point that they have a detailed thesis proposal and have written at least one full chapter.

Applications should be sent to Professor Chris Evans, email cc.evans@unsw.edu.au The initial application need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2006.

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 1,000 registrants).

ATTA has appointed as the initial panel of judges Professor Rick Krever of Monash University, Professor Chris Evans of the University of New South Wales, and Professor Dale Pinto of Curtin University of Technology.

The winner of the prize will be announced at the Annual ATTA conference early in 2007. This will give time for the winner to prepare for the poster program at the IFA Congress in

Kyoto which will be held 30 September to 5 October 2007. The winner is expected to provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

4 Invitation for research grants

The Taxpayers Research Foundation Limited (the “Foundation”) is an approved research institution under Section 73A of the Income Tax Assessment Act 1936. The Foundation’s objective is to undertake approved research projects in areas of taxation which would be of benefit to Australia.

The aim of the Foundation is to fund research analyses and the writing of discussion papers, drafts and other statements to be used as a basis for determining future taxation policy. The Foundation is now in a position to formally invite proposals for the 2006/7 year for funding of research work from researchers and academics.

Written expressions of interest in the first instance may be directed to the Secretary, The Taxpayers Research Foundation Limited, PO Box R1544, Royal Exchange NSW 1225.

Expressions of interest should be short and distinct outlining:

- Area of research with a brief description
- Proposed outcomes
- Why the research is important
- Qualifications of the proposed researcher/s
- Proposals for commercialisation

Project applications should be received by 30th June 2006.

5 Tax, Accounting, Economics and Law Related Meetings

Local

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. **Taxation Law units of study available during 2006. (Cost \$1,950 per unit).** Units available are:

- * Advanced Customs Law
- * Advanced Goods & Services Tax
- * Australian International Taxation
- * Comparative Corporate Taxation
- * Comparative Income Taxation
- * Comparative International Taxation
- * Comparative Valued Added Tax
- * Corporate Taxation
- * Customs Law

- * Goods & Services Tax Principles
- * Impact of Tax on Business Structures & Operations
- * International and Comparative Law of Trusts
- * Public Policy
- * Stamp Duties
- * Tax Administration
- * Tax of Business & Investment Income A
- * Tax of Business & Investment Income B
- * Taxation of Corporate Groups
- * Taxation of Financial Transactions
- * Taxation of Partnerships and Trusts
- * Taxation of Superannuation
- * Tax Treaties
- * Transfer Pricing in Taxation
- * UK International Taxation
- * US International Taxation

To obtain a full copy of the booklet relating to Single Unit Enrolments in Taxation in 2006, please download the following document from the Faculty's website:

http://www.law.usyd.edu.au/cle//2006/2006_TaxBrochure.pdf

If you have any queries concerning single unit enrolment or are unable to download the booklet, please contact Ms Val Carey, Continuing Legal Education, Faculty of Law (Telephone 9351 0238, email: valc@law.usyd.edu.au). 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.

University of Melbourne Law School Postgraduate Studies in Law 2006, Single subjects. Students who want to advance their professional knowledge in a particular field, without wishing to enrol in a formal degree, may enrol in single subjects on a Continuing Education basis. All subjects in the Graduate Program may be undertaken on this basis, subject to place availability.

Single subjects may be taken with or without undertaking assessment. Students who do not plan to submit assessment should enrol on an audit basis.

Subjects may be taken towards meeting CPD/MCLE requirements in Australian states and in other common law jurisdictions with mandatory legal education requirements. Details should be checked with individual accreditation authorities. For example, solicitors in Victoria and New South Wales may claim one unit for each hour of attendance for activities relevant to their immediate or long term needs in relation to professional development and the practice of the law.

Students can credit up to two subjects taken under Continuing Education towards a masters degree or graduate diploma.

Entrance Criteria

The Selection Committee will evaluate the applicant's ability to enrol in a single subject using the following criteria:

A degree in Law leading to admission to practice (LLB, JD or equivalent); or
 A degree in a relevant discipline and at least one year of documented relevant professional experience.

Students without legal qualifications should bear in mind that the courses are offered in the discipline of law at an advanced graduate level. While every effort will be made to meet the special needs of candidates trained in other fields, concessions will not be made in the general

levels of instruction or assessment. Most subjects, therefore, assume the knowledge usually acquired in an undergraduate degree in law or equivalent.

Fees

Australian Residents
Subject fees: \$3,125 each
Audit only: \$2,500 each

International Students
Subject fees: \$3,250 each
Audit only: \$2,500 each

It is not possible to apply for FEE-HELP for single subject enrolment.

Applications

Applications may be made at any time before the commencement of the subject.

Students should complete an Application for Admission Form and submit it with the relevant documentation to the Graduate Administration Office, Faculty of Law.

Various tax subjects are listed at
<http://graduate.law.unimelb.edu.au/go/subjects/2006/index.cfm>

Nineteenth Annual Australasian Tax Teachers Association Conference 2007, January 2007, University of Queensland Law School. Contact Kerrie Sadiq, k.sadiq@law.uq.edu.au

Overseas

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

Canadian Tax Foundation Event schedule 2006 <http://www.ctf.ca/profDev/schedule1.asp>

Jurisprudential Perspectives of Tax Law, King's College London, 13-14th September 2006
King's College London presents a two day workshop entitled "Jurisprudential Perspectives of Tax Law." This will be held at the Maughan Library at King's College London, on Chancery Lane on Wednesday 13th September and Thursday 14th September 2006. The workshop is generously sponsored by the CIOT.

Professor John Prebble, Victoria University of Wellington, will be presenting 8 seminars over two days, which will include an element of presentation of the material followed by a discussion with those attending the workshop. A number of the seminars will be co-presented and some of those who have preliminarily agreed to co-present include Professor James Penner, King's College London; Professor Lord Raymond Plant, King's College London; Dr Ian Roxan, London School of Economics.

Readings will be distributed to those attending in advance of the conference so as to facilitate the discussion and numbers will be limited to approximately 15 people so as to retain the benefit of a workshop format. For a draft list of topics to be covered, please see the end of this notice. There is no charge for this workshop and it will include a dinner on the evening of the 13th September 2006.

If you would like to attend the workshop, please send an email to monica.chowdry@kcl.ac.uk with the following information:

Name:
Institution/Company:
Position:
Attending on both days: Y/N
Attending on 13th September: Y/N
Attending on 14th September: Y/N
Attending the dinner on the evening of 13th September: Y/N

Please note that due to the limit on numbers, after 15 places have been filled, we will be running a waiting list. We will let you know whether or not you have a confirmed place on receipt of your email.

A draft summary of the topics to be covered is as follows:

1. Ectopia of income tax law
2. Form and substance
3. Evasion, and the evasion/avoidance interface
4. Autopoiesis and income tax law
5. Fictions of income tax law
6. Autopoiesis and anti-avoidance rules
7. The general anti-avoidance rule ("GAAR"), the rule of law, and other jurisprudential perspectives
8. Morality and avoidance

Monica Chowdry, Lecturer, School of Law, King's College London, Strand, London WC2R 2LS Direct Line: 020 7848 1110; monica.chowdry@kcl.ac.uk

Trusts & Tax in Asia - Current Issues, Theory, Practice and Debate, STEP Asia Conference, Hong Kong 11-12 October 2006. Contact Rachel Greenwood: rachel@barkerbrooks.co.uk

The Seventh Annual Global Conference on Environmental Taxation: Instruments of Change for a Sustainable Economy, 22-24 October 2006, Ottawa, Canada
<http://www.environmental-tax-conference.uottawa.ca> Call for papers. Proposals should be emailed to envconf@uottawa.ca no later than 1 February 2006.

Institute for Fiscal Studies Conferences and seminars
<http://www.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 (ITA) 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

For 2006 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 62 nd International Atlantic; Philadelphia 5-8 October 2006

International Network for Tax Research, 1st INTR Conference, hosted by Michigan University, 3-5 November 2006, TAXATION AND DEVELOPMENT Call for papers

The International Network for Tax Research (“INTR”) is an informal research network that was launched in July 2005 by a group of academics and research institutions with the OECD Centre for Tax Policy and Administration. The INTR aims to promote a global view of tax issues and to encourage input from developing as well as developed countries in its research projects. INTR priorities are topics that can benefit from comparative analyses and may have an impact on the formulation of public policies in OECD member countries and non OECD Economies. INTR wishes to favour a multidisciplinary approach including tax lawyers (international and domestic), economists, accountants, tax administrators and those working in related areas.

The first area of work for the INTR will be on taxation and development. This topic was identified by the group as the most suitable for a pilot project because of its multidisciplinary dimension and the wide interest it could present for OECD as well as non-OECD countries. It will be the main subject for the first INTR conference. We are grateful to Reuven Avi-Yonah from the University of Michigan who offered to sponsor this conference (tentative date 3-5 November 2006).

In preparation for this conference we are inviting papers under the following topics:

- Linkage between tax and development
 - Selected domestic tax policy design issues, for instance:
 - o Getting the right tax structure;
 - o Implementing VAT in a developing economy;
 - o The role of tax administrations in developing countries;
 - o Others as suggested
 - Removing tax obstacles to investment (both domestic and inward investment) and to revenue collection, for instance:
 - o How to promote certainty, importance of a fair and efficient system with jurisdictional recourses, etc;
 - o Combating bribery;
 - o Taxation of SMEs;
 - o Others as suggested.
 - Providing a fiscal environment that encourages inward investment, for instance:
 - o Attracting Foreign Direct Investment: the use of tax incentives - experiences to date;
 - o Do developing countries need transfer pricing legislation?
 - o Others as suggested.
 - A new fiscal compact for development? for instance:

- o Taxation of cross-border investments and sustainable development: multinational enterprises as stakeholders in local economies?
- o Encouraging responsible tax behaviour;
- o Others as suggested.

Anyone interested in participating should provide details of the nature of their interest, affiliations and any relevant research or publications to Caroline Silberztein (caroline.silberztein@oecd.org). Papers or abstracts/ outlines of papers should be submitted by 31 May 2006.

European Association of Tax Law Professors Meetings and conferences

<http://www.eatlp.org> 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 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 of events <http://www.lexisnexis.com.au/aus/conferences/calendar/default.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/> Hieros Gamos Worldwide Law Events Calendar

http://www.hierosgamos.org/hg/db_meetings.asp?action=search
<http://www.hg.org/calendar.html>

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.

6 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

Atax Tax administration: The 7th international tax administration conference 2006 Proceedings, Sydney: Atax, 2006

(2006) 6 (3) *Australian GST Journal*

- Davison, John “Financial supplies and creditable purpose – GSTR 2006/3”
- Min, Chia-Tern Huey “GST interpretation: Good for GST or best for business”

(2006) 17 (9) *Australian Superannuation Law Bulletin*

- Davis, Noel “Conflicts of interest in superannuation funds”
- Mackenzie, Gordon “Mardi Gras superannuation”
- Cordina, Martin and Stanhope, Bill “Money laundering and super”
- Super news: ASFA’s general position on AML/CTF”
- Vrisakis, Michael “The best test of (or the ‘bestest’) interest of members”

- Federal legislation update: Tax Laws Amendment (2006 Measures No 2) Bill 2006
- Riordan, Gary “Super cases: HILTON v BARKER BOOTH & EASTWOOD House of Lords [2006] IDS Pensions Law Reports 1”

(2006) 17 (10) *Australian Superannuation Law Bulletin*

- Mackenzie, Gordon “Vale the tech services director? Not just yet”
- Stanhope, Bill “Simple superannuation – simple!”
- ATO news
- Vrisakis, Michael “IvenSIS, a postscript to Invensys
- Riordan, Gary “Super cases: LASRSEN v LYNCH [2006] FCA 385; BC200601903”

(2006) 17 *CCH Tax Week*

- Sullivan, Judy and Foster, Coby “Carrying on business as an artist”

(2006) 18 *CCH Tax Week*

- Tax highlights

(2006) 19 *CCH Tax Week*

- Scott, Hayden “Depreciation rates to increase”

(2006) 20 *CCH Tax Week*

- Comini, Andrea and Butler, Daniel “Resident super funds and the double tax risk”

(2006) 21 *CCH Tax Week*

- McFall, Soulla “Service trust arrangements – related party dealings under ATO attack again”

(2006) 22 *CCH Tax Week*

- de Haan, Philip “The proposed new superannuation system”

New South Wales Treasury *GST: the way ahead. A New South Wales Government proposal*, July 2005 http://www.treasury.nsw.gov.au/int_gov/gst-way-ahead.pdf

(2006) 40 (10) *Taxation in Australia*

- Mills, Andrew “President’s Report: Real tax law reform”
- Rowland, Noel “CEO’s Report: National convention 2006”
- Taxwrite services “Taxing issues”
- Taxwrite services “Tax tips: Private rulings – the new regime”
- Schneller, Lynne “Visiting our library”
- Williams, David “Promoter penalties Part 2 – the exceptions and sanctions”
- Mills, Andrew and Dirkis, Michael “Relationship matters – leading the Australian Tax Office”
- Treatt, Scott “Employee share schemes – a global perspective”
- Khodr, Zeina and Raikabula, Cindy “New website for the professional tax community”
- Knackstredt, Joshua “The non-resident’s residual liability to withholding tax”
- Boyes, Alister “Changes to the simplified tax system”
- Harwood Andrews Lawyers “Unitholder agreements”
- Ambry Legal “Tax case: Trust loss scheme a ‘scam’ – RAFTLAND PTY LTD V FC OF T [2006] FCA 109”
- Maddocks Lawyers “Questions and Answers: Estoppel: a taxing doctrine”
- “Member profile: Anna Tang”

Vos, David and Mihail, Tasos ‘The importance of certainty and fairness in a self-assessing environment’, Address to the 7th International Tax Administration Conference, 20 April 2006 <http://www.igt.gov.au/content/media/sp20060420.asp>

Warren, Neil *Benchmarking Australia's intergovernmental fiscal arrangements*, Final Report, Sydney, NSW Treasury, 2006 <http://www.treasury.nsw.gov.au/pubs/fin-bench-rep.pdf>

(2006) 17 *Weekly Tax Bulletin*

- Eager, John "Employee or independent contractor? Industrial relations rules, or independent contractor protection rules?"

(2006) 18 *Weekly Tax Bulletin*

- Murray, Peter and Jogarajan, Sunita "Service entity arrangements: new ruling and guide should prompt reviews"

- Eager, John "NSW land tax: treatment of unit trusts as 'special trusts'"

(2006) 19 *Weekly Tax Bulletin*

- 2006 Budget Report

(2006) 20 *Weekly Tax Bulletin*

- Bender, Philip "NANE: The feeling's mutual"

(2006) 21 *Weekly Tax Bulletin*

- Colley, Graeme "Budget super changes: will existing pensions and annuities survive, and what about SMSFs?"

- Heffron, Martin "Budget plan to simplify superannuation – impact on retirement strategies"

(2006) 22 *Weekly Tax Bulletin*

- Ling, Julie "New Victorian land tax trust surcharge: deadline for exemption nears"

Overseas

Asia-Pacific Tax Bulletin Number 3 – 2006

The articles in this issue are based on selected papers presented at the Baker & McKenzie 21st Annual Asia-Pacific Tax Conference, held in Hong Kong on 17 and 18 November 2005.

- 'Tax Incentives and International Trade' - Eugene Lim and Anne-Laure Nguyen Trung Hoang

- 'BOT Projects – Tax Issues - Australia, Hong Kong, Philippines, Singapore, Taiwan, Thailand and Vietnam'

- 'Contract Manufacturing and Tolling Agreements - Australia, Hong Kong, India, Japan, Malaysia, Philippines, Singapore and Vietnam'

- 'Tax Treatment of Capital Expenditure - Australia, Hong Kong, India, Indonesia, Japan, Malaysia, Philippines, Singapore, South Korea, Taiwan and Thailand'

- Reports on the following: Australia, China, Egypt, Hong Kong, India, Israel, Japan, Kazakhstan, Malaysia, New Zealand, Papua New Guinea, Philippines, Singapore, Syria, Taiwan and Vietnam

Bulletin for International Taxation Number 6 - 2006

- 'Tax Treaty News' - Klaus Vogel

- 'The Origins of Concepts and Expressions Used in the OECD Model and their Adoption by States' - John F. Avery Jones, Luc De Broe, Maarten J. Ellis, Kees van Raad, Jean Pierre Le Gall, Sanford H. Goldberg, Jürgen Killius, Guglielmo Maisto, Toshio Miyatake, Henri Torriente, **Richard J. Vann**, David A. Ward and Bertil Wiman

pp. 220-254

- 'New Legislative Measures in Israel to Counter "Aggressive Tax Planning"' - Arye Lapidoth

European Taxation Number 6 - 2006

- 'The Future of Most-Favoured-Nation Treatment in EC Tax Law – Did the ECJ Pull the Emergency Brake Without Real Need? – Part 1' - Axel Cordewener and Ekkehart Reimer
- 'The 2005 Amendments to the EC Merger Directive' - Raffaele Russo and René Offermanns
- 'The Uncertain Future of CFC Regimes in the Member States of the European Union – Part 1' - Renata Fontana
- 'The ECJ Bouanich Case: The Capital Gains and Dividend Classification of Share Buy-Backs in Swedish Tax Law' - Cécile Brokelind
- 'International Mergers and US Tax Law' - MMag Dr Clemens Philipp Schindler
- 'Human Rights and Fundamental Freedoms for Legal Entities' - Hans Pijl
- Czech Republic – 'Definition of Permanent Establishment Extended To Cover Explicitly an Agency Permanent Establishment' - Tomas Balco
- 'Changes to the Slovak Income Tax Act and Value Added Tax Act' - Mark Gibbins and Zuzana Blažejová

(2006) 17 (4) *International Taxation*

- Feinschreiber, Robert & Kent, Margaret 'Section 199: domestic production deduction: how agribusiness can reap the benefits'
- Vallat, Frederic & Pivovard, Pierre R 'French Finance Bills include extensive thin cap reforms'
- Raghavan, Prv 'India: major changes to business laws'
- **Pinto, Dale** "'Conservative" and "radical" alternatives for taxing e-commerce'
- Ballard, G Christine & Bradley, Wray E 'Beyond tax treaties: status of forces and USAid agreements'

International Transfer Pricing Journal Number 3 -2006

- 'Outline for a Possible Home State Taxation Pilot Project for SMEs' - Rolf Diemer and Matthias Mors
- 'Commission Proposal for Home State Taxation' - Otmar Thömmes, Stephan Rasch and Tanja Koch
- India – 'An Integrated Approach to Formulating a Transfer Pricing Strategy Concerning Marketing and Distribution Affiliates' - Narayan Mehta
- RECENT DEVELOPMENTS
- France – 'Form to Request a Private Ruling on the Presence of a Permanent Establishment - Pierre-Jean Douvier
- Greece – 'Pre-Approval Procedure for Royalties and Management Fees' - George S. Mavraganis
- Peru – 'New Transfer Pricing Regulations' - Enrique Díaz Tong
- United States – 'An Assessment of APA Fee Increases' - Joy Dasgupta, Jason Porta and Deloris R. Wright

DOCUMENTATION

- Denmark – 'New Transfer Pricing Documentation Regulation' - Arne Møllin Ottosen and Michael Nørremark
- Denmark – 'Statutory Order on the Documentation of Pricing of Controlled Transactions'

International VAT Monitor Number 3 - 2006 contains the following:

- 'Caught or Involved in a VAT Carousel' - Han Kogels
- 'Halifax Day: Abuse of Law in European VAT' - Joep Swinkels
- 'Option for Taxation of Financial Services in France' - Thierry Pons
- 'A Rational Basis for Setting GST and VAT Grouping Thresholds' - Paul Stacey

- 'The Vexed Question of Deductibility – Fini H and the Position in Australia and New Zealand' - Anton Joseph
 - 'Cimber Air and the Dutch VAT Treatment of Aircraft' - Joep Swinkels
 - VAT AROUND THE WORLD - What's Happening in Brief
- Reports from: Algeria, Argentina, Australia, Austria, Azerbaijan, Belgium, Brazil, Bulgaria, Canada, China (People's Rep.), European Union, France, Germany, Greece, Hungary, India, Indonesia, Italy, Jersey, Kazakhstan, Latvia, Lithuania, Luxembourg, Moldova, Morocco, Namibia, Netherlands, Poland, Romania, Russia, Slovenia, South Africa, Spain, Swaziland, Sweden, Tunisia, Turkey and United Kingdom.
- Case notes
- Case notes from: Austria, Canada, New Zealand, Russia, South Africa, and United Kingdom.
- Recent ECJ Cases in Brief
- Judgments in Cases C-184/04, C-210/04, C-245/04 and C-114/05.
 - Opinions in Case C-475/03, Joined Cases C 439/04 and C-440/04 and Case C-98/05.
 - Actions in Cases C-128/05 and C-132/06.
 - Preliminary rulings in Cases C-228/05, C-240/05, C-434/05 and C-435/05.

Sas, Mariela A & Diplotti, Adrian G 'Tax sparing for developing countries: the Argentinean case' (2005) 40 *Tax Notes International* 697-701

7 Quotable quotes

Interview with John Laws 2UE Wednesday, 10 May 2006, 9.10 am

LAWS: Well you did something that I talked to you about doing and that was to lift the age where you were permissible to put money in your superannuation schemes from seventy to seventy-five.

TREASURER: Yes. That was something you put to me. I said to you that I would go away and look at it. I went away I looked at it and I came to the conclusion that you were right. And so part of our reforms is to lift the ability to make those contributions to seventy-five and thank you for raising it with me.

LAWS: Will this be now known as the Laws Amendment?

TREASURER: The Laws Amendment to the Law!

Source: <http://www.treasurer.gov.au/tsr/content/transcripts/2006/065.asp>

Interview with Peter Dick & Ross Davie 4BC Wednesday, 10 May 2006 7.20 am

SUBJECTS: Budget 2006-07

JOURNALIST: Federal Treasurer Peter Costello joins us on the line. Good Morning Mr Treasurer.

TREASURER: Good morning Peter, good morning Ross.

JOURNALIST: Very difficult gig last night, you were up against wall to wall coverage of the Beaconsfield disaster and then euphoria and Dancing with the Stars, but I think you managed to pull it off.

TREASURER: Well Beaconsfield I can accept, that was a great story; Dancing with the Stars, I would be a little bit peeved if they beat me.

JOURNALIST: Oh, I think they might have out rated you! (inaudible) you were on the ABC, though, so you were up against it.

TREASURER: I was up against it; maybe if I wore a dancing costume when I delivered the Budget I could improve the rating.

JOURNALIST: I think so.

JOURNALIST: Well, maybe so...

TREASURER: (inaudible) me too.

Source: <http://www.treasurer.gov.au/tsr/content/transcripts/2006/062.asp>

Interview with Jon Faine 774 ABC, 3LO Wednesday, 10 May 2006 8.30 am

FAINE: Malcolm Turnbull was dismissed by you when he said you could offer tax cuts and now you have delivered them. Nick Minchin said you could reform super and you dismissed it and said we couldn't afford to, you have done both the things that you said you couldn't do.

TREASURER: You have actually got to look at what we have done, Jon. There are a lot of people for example that were saying you should change the contributions tax on super, we are not changing the contributions tax on super. We are doing something far bigger than that – we are abolishing end benefits – radical simplification. You are now no longer going to have to work out things like (inaudible) reasonable benefits, limits and aged based limits and pre-'83 sums and post-'83 sums...

FAINE: I don't think people ever did work them out, I think they just gave up.

TREASURER: I think that is right. I think you are absolutely right. Well now I am saying to people you can give up because you don't have to work any of that out because it is all tax free.

FAINE: The only thing we lose here are the publishers of all of those books and manuals that pretended to explain how it worked.

TREASURER: I am sorry for them Jon, but I can't help everybody. What have got to remember at the moment is if you are in a taxed fund and nearly everybody is, that is your contributions are taxed on the way in and the fund pays tax – no tax on your end benefits – no tax, if it is a lump sum, no tax if it is a pension. Very, very simple. What you have got you keep from the age of 60.

<http://www.treasurer.gov.au/tsr/content/transcripts/2006/066.asp>

SYDNEY, June 5 AAP - The judge presiding over Seven Network's \$1 billion Federal Court case today revealed he ended up in hospital on New Year's Day after being knocked unconscious.

Justice Ronald Sackville, who has sat through 103 days of evidence in the legal stoush involving some of Australia's biggest media and telecoms companies, told the court he was involved in an accident at his Central Coast home.

"On 1 January 2006 when the temperature was 45 degrees, I climbed up on a ladder in order to clear the gutter of our holiday home from leaves," Justice Sackville said in the NSW Federal Court today.

"The bushfires were raging four or five kilometres away, so I did what every sensible home owner does, get up in the heat; and I fell and knocked myself unconscious and spent an evening in Gosford Hospital.

"I was unconscious for about 20 minutes, and when I came to my sense, the very first thought that crossed my mind was: 'Can I remember anything about the C7 case?'"

"Unfortunately, the answer was yes.

"It only goes to show the fragility of human existence under which we all operate."

Source: Haynes, Rhys 'Judge in Seven court battle knocked unconscious,' Tuesday, 06 June, 2006 AAP via *CCH Daily Email Alert*

"Although the inquiry is just gathering steam, there are countless ways in which same-sex couples lose out under the law. Just some of the areas in which this occurs include the taxation system, social security benefits, and worker's compensation. A particularly common example arises when a member of a same-sex relationship dies without a will. In some states, the deceased's partner will not be able to inherit the estate because they are not a spouse and nor are they able to claim as a de facto".

Source: Lynch, Andrew 'How can same-sex unions possibly be a threat to marriage?' http://www.apo.org.au/webboard/results.chtml?filename_num=80928

"... who neglected to pay his taxes from 1993 to 2000, claiming that he found his tax papers so confusing he took tranquilisers every time he looked at them."

Source: Akerman, Piers 'Piers perspective. Threat raises the bar on the hubris scale' *Daily Telegraph* 8 June 2006 p 29

ATTA News July 2006

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

Editor: Colin Fong, School of Law, University of Notre Dame Australia, Sydney
cfong@nd.edu.au

ATTA website <http://www.atax.unsw.edu.au/atta>

Contents

1 ATTA 2007 conference call for papers	1
2 ATTA 2006 conference keynote speakers' addresses	1
3 Arrivals, departures and honours	2
4 Australian and New Zealand tax and related PhD and SJD theses completed and in progress	2
5 Applications invited for Graham Hill IFA Research Prize. Fully paid participation in IFA Congress and Poster Program Kyoto, Japan 2007	2
6 Profile: Robin Woellner	3
7 Tax Specialist	5
8 Vacancies	5
9 Tax, Accounting, Economics and Law Related Meetings	6
10 Recent publications	12
11 Quotable quotes	14

1 ATTA 2007 conference call for papers

The TC Beirne School of Law at the University of Queensland is pleased to be hosting the Nineteenth Annual Conference of the Australasian Tax Teachers Association from the 22nd–24th January 2007.

All details for the event are available on our ATTA Conference website:

<http://www.law.uq.edu.au/attaconference>

For any further information please contact the Law School Research Office staff Trisha Barbour (t.barbour@law.uq.edu.au) or Jessica Mansour (j.mansour@law.uq.edu.au)

CALL FOR PAPERS

Abstracts are invited of papers for presentation at the forthcoming conference. The theme of the conference is "The Pursuit of Simplicity – Simply Impossible?"

In addition to papers on the theme, all papers related to taxation will be considered. We particularly welcome papers by new academics on any topic. The conference will include sessions on tax teaching, tax policy issues, tax technical issues, and empirical tax investigations.

Scholars who are interested in providing a paper should prepare an abstract of 300 words or less and submit this by email to Dr Kerrie Sadiq (k.sadiq@law.uq.edu.au) by 30th of September 2006. Acceptance of papers will be notified to authors by the end of October. Full written conference papers must be submitted to Trisha Barbour (t.barbour@law.uq.edu.au) or Jessica Mansour (j.mansour@law.uq.edu.au) by 1st December 2006.

2 ATTA 2006 conference keynote speakers' addresses

Dear Colin

This is to advise you that the keynote speakers' addresses have been added to the PANDORA Archive.

Please refer to:

<http://nla.gov.au/nla.arc-23524>

Thank you for your support of the PANDORA Archive.

Regards

Amy Bartlett

3 Arrivals, departures and honours

“There was a strong Australian contingent at the 5th Annual PhD Student Research Meeting hosted by the International Bureau of Fiscal Documentation (IBFD), Amsterdam in July. Four Australians (Ken Devos, Craig Latham, Brett Freudenberg and Antonietta Wong) met with 16 other PhD students from around the world to present and analyse their PhD topics. This gave the participants the opportunity to present their PhD research (with an international tax focus) in the morning and then in the afternoon discuss and debate issues arising from the topics discussed in the morning. All the participants found this to be an extremely rewarding experience to be able to obtain valuable feedback in relation to their research, as well as hear what other international tax research is occurring (of course time was found in the evening to discuss topics over a beer while watching World Cup matches). The quality of Australian research was recognised with Craig being awarded for overall best paper and contribution, and Ken receiving a special mention for his presentation. The research topics presented included Russian international mergers and acquisitions, ability to pay principles in respect of the European Union, Transfer pricing and Chinese investment and taxation of oil and gas over international borders. The next IBFD PhD meeting will be in 2008 - and is well worth attending for PhD students doing international tax research.”

Brett Freudenberg

Kim Bloomquist of the US Internal Revenue Service, was awarded the highly prestigious Cedric Sandford Medal at this year's 7th International Tax Administration Conference 20-21 April.

4 Australian and New Zealand tax and related PhD and SJD theses completed and in progress

After releasing the current list in the last *ATTA News*, a number of people contacted me regarding corrections. This was much appreciated. I will endeavour to make these amendments and release the list for members to view at the next ATTA Conference, then publish it again as part of *ATTA News* in mid 2007.

5 Applications invited for Graham Hill IFA Research Prize. Fully paid participation in IFA Congress and Poster Program Kyoto, Japan 2007

Justice Graham Hill who was the patron of ATTA and the president of the 2003 International Fiscal Association (IFA) Congress in Sydney and a leading figure in tax in Australia over the last 30 years died in August 2005. The Australian IFA branch in association with ATTA has established a prize in his memory known as the Graham Hill IFA Research Prize.

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. The details of the prize and the application process are set out below.

Members of ATTA supervising doctoral students who qualify are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

The Prize

The Australian IFA branch will pay for one Australian doctoral student to attend an IFA Congress once every two years as part of the Poster program (which involves preparing posters explaining the subject of the thesis and discussing the thesis with interested participants in the Congress).

The payment includes an advance purchase economy airfare and per diem to cover budget hotel for six nights and other incidental expenses. The prize will be paid as a cash sum in

advance, not against receipts. The winner participating in the poster program will not need to pay the registration fee for the Congress but will be given complimentary registration by IFA (which is the standard arrangement for the poster program).

The prize will first be offered in relation to the annual IFA Congress in Japan in 2007.

Application process

All doctoral students enrolled at Australian universities working in subjects which have an international or comparative tax dimension are eligible. Applicants will have made progress on their thesis at least to the point that they have a detailed thesis proposal and have written at least one full chapter.

Applications should be sent to Professor Chris Evans, email cc.evans@unsw.edu.au The initial application need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2006.

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 1,000 registrants).

ATTA has appointed as the initial panel of judges Professor Rick Krever of Monash University, Professor Chris Evans of the University of New South Wales, and Professor Dale Pinto of Curtin University of Technology.

The winner of the prize will be announced at the Annual ATTA conference early in 2007.

This will give time for the winner to prepare for the poster program at the IFA Congress in Kyoto which will be held 30 September to 5 October 2007. The winner is expected to provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

6 Profile: Robin Woellner

The following profile is on Robin Woellner, Pro-Vice-Chancellor, Faculty of Law, Business and the Creative Arts, James Cook University.

What attracted you to this field?

At a general level, the intellectual challenge of the work, the opportunity to research and extend the boundaries of knowledge, and the satisfaction that teaching brings. Specifically, taxation law is one of the most interesting, dynamic and intellectually challenging areas imaginable. Taxation impacts on and affects almost every personal and business activity we undertake, and is often used by governments as a blunt instrument to manipulate our actions and decisions. For example, an increase in tax can be used to discourage e.g. cigarette smoking by increasing their price, thus – presumably – improving public health. Changes in tax rules for superannuation funds can encourage people to retire earlier or later in life and so on.

The tax legislation, rulings and related materials run to well over 10,000 pages of very complex and sometimes inconsistent provisions and decisions; the formal and informal law changes constantly; and some of the interpretations given by judges and administrators are truly bizarre!

What advances would you like to see in your field?

Again at a general level, I would like to see Australian governments – give greater tangible recognition to the importance of education to the future welfare of Australia and its region, and provide reasonable funding to Australian universities. We could learn a useful lesson from the strong support given by other countries in our region – particularly China – which are pouring money into their universities as an investment for the future.

In relation to tax administration, which is my primary area of interest – I would like to see our tax system significantly simplified, and made much more “user-friendly”. For example, we could remove the need for most taxpayers to lodge a tax return each year by using a system of standard deductions or whatever we could certainly simplify the legislation considerably, and the federal government is now trying to do this through its new “principle-based drafting” approach to tax legislation– though I have some reservations about this.

Where did you work before you came to JCU?

I graduated from University of Sydney Law School in the middle ages, when it had a lift driver named Ron and wooden lecture theatres, then spent several years in legal practice before being invited to be one of the founding staff at the School of Law at Macquarie University. I subsequently spent over a decade at what is now the Lindfield campus of UTS, becoming Deputy Head of the Faculty of Law and Legal Practice there, then Founding Dean of the Faculty of Law at UWS Macarthur in 1993, and Founding Dean of the college of Law and Business when UWS “unified” in 2000/01.

I was — I am told — the first “outsider” seconded to the Australian Taxation Office in 1983, and subsequently spent time in the tax division of a Sydney accounting firm. So I’ve seen tax from the theoretical and practical perspectives.

What do you like to see students take away from their studies?

Curiosity, a passion for critical enquiry and knowledge, respect for diverse views and a questioning approach, combined with a real commitment to life-long learning. They will hopefully also take with them the skills to operate effectively in their personal and work environments, continue to learn and adapt to constantly changing “rules”, and the integrity to meet the highest ethical standards under real world pressures.

Who has been the most significant influence on your career, and why?

I have learnt much from a great many people. However, the two greatest influences on my life to date have been two controversial academics from opposite, political and philosophical ends of the spectrum.

Gill Boehringer at Macquarie University constantly challenged us to consider and evaluate all perspectives and arguments, however strange and unpalatable they might seem at first, with an open mind and not to accept existing or popular views without thoroughly testing them. He also demonstrated many times that truth is a matter of perspective and context.

Professor David Flint at UTS – coming from a diametrically opposed philosophical perspective - taught me a great deal about loyalty, grace under pressure, tolerance, and university politics.

What is the best advice you have been given?

Professor Bob Vermeesch at UTS used to say that “if you can’t explain something in simple terms, you don’t really understand it”. My late mother was also a great source of pithy sayings; the one I always try to remember is that “if you don’t tell lies, you don’t need a good memory”. I have tried to live by both of these sayings.

What are your favourite books/authors or other interests?

I am a keen cricketer and golfer, though I haven’t played either since moving to Townsville! I have eclectic reading tastes, and having worked my way through more classical tomes, am

currently revisiting a Frank Herbert and John Grantham phase. Not surprisingly, one of my favourite books is “Between Wickets” by Ray Robinson. I also take lots of photos.

If you weren't doing what you're doing, what would you be doing?

Playing a lot more golf and cricket, for one thing. If I had not been attracted by the social importance and intellectual interest of law, and taxation law in particular, I would probably have become a psychologist – I came very close to accepting a job as a psychologist in the RAAF when I was finishing my Arts degree, because they actually paid you while you were studying, and I had no money.

I was originally going to do medicine, but a trip to the Sydney University dissecting rooms quickly cured me of that!

Source: <http://www.jcu.edu.au/app/prof/prof.cfm?profid=63>

7 Tax Specialist

Teaching corporate tax? There is one corporate tax journal that has everything you need!

The *Tax Specialist* is your leading guide to relevant and current corporate tax material.

- * Tax matters examined in detail.
- * Commentary and discussion direct from the professionals.
- * Wide readership across corporate tax advisors, accountants, lawyers and academics.

The August edition of the *Tax Specialist* features articles from leading practitioners and academics including Richard Shaddick, Ken Spence, Professor Cameron Rider, Neil Ward, Jennifer Batrouney SC and Tony Pagone QC. The *Tax Specialist* is sent directly to you bi-monthly.

Discounted for all ATTA Members. Click here for more information.
http://www.taxinstitute.com.au/files/forms/RED_ATTAmembers.pdf

8 Vacancies

KPMG Professor of Taxation

Professor of Taxation

AUSTRALIAN SCHOOL OF TAXATION (ATAx)

FACULTY OF LAW

The Australian School of Taxation (Atax) is a leading national provider of education, training and research for the tax profession in Australia. It is a School within the Faculty of Law and currently has over 1,200 students enrolled in its undergraduate and postgraduate taxation degree programs. Atax programs and courses are taught in both flexible delivery and traditional classroom modes.

Atax currently has a vacancy for up to two positions of Professors of Taxation. One of the positions may be designated the inaugural KPMG Professor of Taxation.

There are opportunities for the professors to be involved in teaching at undergraduate and postgraduate levels in all areas of taxation but special needs exist in relation to tax administration and administrative law, corporate taxation and international taxation (particularly in the context of Asian Pacific rim tax jurisdictions). The professors will be expected to supervise PhD and Research Masters students.

Applications are encouraged from senior legal and accounting professionals, and from those with strong tax technical, policy or academic backgrounds. The successful applicants will also be expected to make strong leadership contributions to Atax research activities and participate in a thriving research culture.

The salary range for the Professors is A\$120,854.00 per year, and the starting salary can be negotiated depending on qualifications and experience. There is also a limited opportunity to negotiate a salary supplementation to the base salary with the approval of the Vice Chancellor. The KPMG Professor of Taxation would be expected to provide consultancy services to KPMG under separate remuneration arrangements and within UNSW guidelines for paid outside work.

Successful applicants would be required to commence in February 2007 but an earlier or later start date could be negotiated. These are continuing positions.

Interested applicants must obtain the information package and address the essential and desirable criteria for the relevant position. Further information about Atax and an application package can be obtained from Anita Clarke on telephone 02 9385 9343 or email a.clarke@unsw.edu.au

For informal discussions about the positions please contact either Professor Chris Evans (cc.evans@unsw.edu.au: note that Chris will be overseas in July through to October 2006, but will regularly be accessing emails) or the Senior Associate Dean of the Faculty of Law, Professor David Dixon, on telephone (02) 9385 2485 or email: d.dixon@unsw.edu.au. Applications close on 28 August 2006.

9 Tax, Accounting, Economics and Law Related Meetings

Local

International Bureau of Fiscal Documentation, Amsterdam Law School, Victoria University of Wellington Institute for Policy Studies, Wellington New Zealand Association for Comparative Law

Fraus Legis, a Colloquium and Master Class

Comparing the General Anti-Avoidance Rule of Income Tax Law with the Civil Law Doctrine of Rechtsmissbrauch (Abus de Droit)

Monday 31 July 2006 5.30 pm to 7.30 pm Salmond Room, #219, Old Government Building, Lambton Quay, Wellington (Victoria University Law Faculty second floor, North-East corner) Drinks 5.00 – 5.25 pm

Convener and Chair: John Prebble Professor of Law, Victoria University of Wellington
Clerk and Timekeeper: Lisa Tat Research Assistant, Law Faculty, Victoria University of Wellington

Rapporteur: Zoë Prebble The Law Commission, Wellington

Attendance

There is no fee, but numbers will be limited in order to encourage discussion and because of room size. Please register with Anna.Hamilton@vuw.ac.nz to receive an invitation.

Format

Contributors, listed below, will speak to their topics with short addresses. In the interests of completing a rather long programme, general discussion will follow the addresses rather than punctuate them.

1. Welcome

Paula Baron

Professor and Acting Dean of Law, Acting Pro-Vice-Chancellor, Victoria University of Wellington.

2. Opening

Dr Andrew Ladley ONZM

Director, Institute of Policy Studies, Victoria University of Wellington.

3. Overview

John Prebble

Professor of Law and Henry Lang Fellow, Institute of Policy Studies, Victoria University of Wellington, Member, Advisory Board, International Bureau of Fiscal Documentation, Amsterdam, Senior Fellow, Taxation Law and Policy Research Institute, Monash University, Melbourne.

4. Section 242 of the Bürgerliches Gesetzbuch (the German Civil Code), the general anti-abuse rule
Svenja Brandt
Assessor Juris, formerly of Hammonds, Berlin.
5. Section 42(1) of the Abgabenordnung (the German Federal Code of Tax Procedure), (abuse of law in tax cases)
Dennis Becher
Formerly of Soeffing & Partner, Dusseldorf, and
Viktoria Preusker
Formerly of Ernst & Young, Luxembourg
6. Anti-avoidance measures in an emerging economy: the case of Croatia
Rebecca Prebble
Russell McVeagh, Wellington, formerly of the Institut za Javne Financije, Zagreb
7. Section BG 1 of the New Zealand Income Tax Act 2004, the general anti-avoidance rule
Matthew Fountain
PricewaterhouseCoopers, Wellington
8. Part VIA of the Australian Income Tax Assessment Act 1936, a general anti-avoidance rule with concrete elements
David Dunbar
Senior Lecturer in Commercial Law, Victoria University of Wellington
9. The European Court of Justice limits the scope of anti-avoidance rules to “wholly artificial structures”
Franca Frenzel
Assessor Juris, formerly of Linklaters, Berlin
10. The sham doctrine in the United States of America
Philip Postlewaite
Professor of Law and Director, Graduate Tax Program, Northwestern University School of Law, Chicago
11. Abus de droit in France
Yves-Louis Sage
Professeur de droit, Université de la Polynésie Française, Papeété
12. The United Kingdom, a jurisdiction with no general statutory rule
David Pickup
Director General, Her Majesty’s Revenue and Customs, London, responsible for the HMRC project on the general anti-avoidance rule.
13. Discussion
14. Envoi
Alberto Costi
Senior Lecturer in Law, Victoria University of Wellington, Vice-President, New Zealand Association for Comparative Law

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**. Taxation Law units of study available during 2006. (Cost \$1,950 per unit). Units available are:

- * Advanced Customs Law
- * Advanced Goods & Services Tax
- * Australian International Taxation
- * Comparative Corporate Taxation

- * Comparative Income Taxation
- * Comparative International Taxation
- * Comparative Valued Added Tax
- * Corporate Taxation
- * Customs Law
- * Goods & Services Tax Principles
- * Impact of Tax on Business Structures & Operations
- * International and Comparative Law of Trusts
- * Public Policy
- * Stamp Duties
- * Tax Administration
- * Tax of Business & Investment Income A
- * Tax of Business & Investment Income B
- * Taxation of Corporate Groups
- * Taxation of Financial Transactions
- * Taxation of Partnerships and Trusts
- * Taxation of Superannuation
- * Tax Treaties
- * Transfer Pricing in Taxation
- * UK International Taxation
- * US International Taxation

To obtain a full copy of the booklet relating to Single Unit Enrolments in Taxation in 2006, please download the following document from the Faculty's website:

http://www.law.usyd.edu.au/cle//2006/2006_TaxBrochure.pdf

If you have any queries concerning single unit enrolment or are unable to download the booklet, please contact Ms Val Carey, Continuing Legal Education, Faculty of Law (Telephone 9351 0238, email: valc@law.usyd.edu.au). 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.

University of Melbourne Law School Postgraduate Studies in Law 2006, Single subjects. Students who want to advance their professional knowledge in a particular field, without wishing to enrol in a formal degree, may enrol in single subjects on a Continuing Education basis. All subjects in the Graduate Program may be undertaken on this basis, subject to place availability.

Single subjects may be taken with or without undertaking assessment. Students who do not plan to submit assessment should enrol on an audit basis.

Subjects may be taken towards meeting CPD/MCLE requirements in Australian states and in other common law jurisdictions with mandatory legal education requirements. Details should be checked with individual accreditation authorities. For example, solicitors in Victoria and New South Wales may claim one unit for each hour of attendance for activities relevant to their immediate or long term needs in relation to professional development and the practice of the law.

Students can credit up to two subjects taken under Continuing Education towards a masters degree or graduate diploma.

Entrance Criteria

The Selection Committee will evaluate the applicant's ability to enrol in a single subject using the following criteria:

A degree in Law leading to admission to practice (LLB, JD or equivalent); or

A degree in a relevant discipline and at least one year of documented relevant professional experience.

Students without legal qualifications should bear in mind that the courses are offered in the discipline of law at an advanced graduate level. While every effort will be made to meet the special needs of candidates trained in other fields, concessions will not be made in the general levels of instruction or assessment. Most subjects, therefore, assume the knowledge usually acquired in an undergraduate degree in law or equivalent.

Fees

Australian Residents
Subject fees: \$3,125 each
Audit only: \$2,500 each

International Students
Subject fees: \$3,250 each
Audit only: \$2,500 each

It is not possible to apply for FEE-HELP for single subject enrolment.

Applications

Applications may be made at any time before the commencement of the subject.

Students should complete an Application for Admission Form and submit it with the relevant documentation to the Graduate Administration Office, Faculty of Law.

Various tax subjects are listed at
<http://graduate.law.unimelb.edu.au/go/subjects/2006/index.cfm>

Nineteenth Annual Australasian Tax Teachers Association Conference 2007, January 2007, University of Queensland Law School. Contact Kerrie Sadiq, k.sadiq@law.uq.edu.au

Overseas

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

Canadian Tax Foundation Event schedule 2006 <http://www.ctf.ca/profDev/schedule1.asp>

Jurisprudential Perspectives of Tax Law, King's College London, 13-14th September 2006
King's College London presents a two day workshop entitled "Jurisprudential Perspectives of Tax Law." This will be held at the Maughan Library at King's College London, on Chancery Lane on Wednesday 13th September and Thursday 14th September 2006. The workshop is generously sponsored by the CIOT.

Professor John Prebble, Victoria University of Wellington, will be presenting 8 seminars over two days, which will include an element of presentation of the material followed by a discussion with those attending the workshop. A number of the seminars will be co-presented and some of those who have preliminarily agreed to co-present include Professor James Penner, King's College London; Professor Lord Raymond Plant, King's College London; Dr Ian Roxan, London School of Economics.

Readings will be distributed to those attending in advance of the conference so as to facilitate the discussion and numbers will be limited to approximately 15 people so as to retain the benefit of a workshop format. For a draft list of topics to be covered, please see the end of this notice. There is no charge for this workshop and it will include a dinner on the evening of the 13th September 2006.

If you would like to attend the workshop, please send an email to monica.chowdry@kcl.ac.uk with the following information:

Name:

Institution/Company:

Position:

Attending on both days: Y/N

Attending on 13th September: Y/N

Attending on 14th September: Y/N

Attending the dinner on the evening of 13th September: Y/N

Please note that due to the limit on numbers, after 15 places have been filled, we will be running a waiting list. We will let you know whether or not you have a confirmed place on receipt of your email.

A draft summary of the topics to be covered is as follows:

1. Ectopia of income tax law
2. Form and substance
3. Evasion, and the evasion/avoidance interface
4. Autopoiesis and income tax law
5. Fictions of income tax law
6. Autopoiesis and anti-avoidance rules
7. The general anti-avoidance rule (“GAAR”), the rule of law, and other jurisprudential perspectives
8. Morality and avoidance

Monica Chowdry, Lecturer, School of Law, King’s College London, Strand, London WC2R 2LS Direct Line: 020 7848 1110; monica.chowdry@kcl.ac.uk

Trusts & Tax in Asia - Current Issues, Theory, Practice and Debate, STEP Asia Conference, Hong Kong 11-12 October 2006. Contact Rachel Greenwood: rachel@barkerbrooks.co.uk

The Seventh Annual Global Conference on Environmental Taxation: Instruments of Change for a Sustainable Economy, 22-24 October 2006, Ottawa, Canada <http://www.environmental-tax-conference.uottawa.ca> Call for papers. Proposals should be emailed to envconf@uottawa.ca no later than 1 February 2006.

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 (ITA) 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

For 2006 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 62 nd International Atlantic;
Philadelphia 5-8 October 2006

International Network for Tax Research, 1st INTR Conference, hosted by Michigan University, 3-5 November 2006, TAXATION AND DEVELOPMENT Call for papers

The International Network for Tax Research (“INTR”) is an informal research network that was launched in July 2005 by a group of academics and research institutions with the OECD Centre for Tax Policy and Administration. The INTR aims to promote a global view of tax issues and to encourage input from developing as well as developed countries in its research projects. INTR priorities are topics that can benefit from comparative analyses and may have an impact on the formulation of public policies in OECD member countries and non OECD Economies. INTR wishes to favour a multidisciplinary approach including tax lawyers (international and domestic), economists, accountants, tax administrators and those working in related areas.

The first area of work for the INTR will be on taxation and development. This topic was identified by the group as the most suitable for a pilot project because of its multidisciplinary dimension and the wide interest it could present for OECD as well as non-OECD countries. It will be the main subject for the first INTR conference. We are grateful to Reuven Avi-Yonah from the University of Michigan who offered to sponsor this conference (tentative date 3-5 November 2006).

In preparation for this conference we are inviting papers under the following topics:

- Linkage between tax and development

- Selected domestic tax policy design issues, for instance:

- o Getting the right tax structure;
- o Implementing VAT in a developing economy;
- o The role of tax administrations in developing countries;
- o Others as suggested

- Removing tax obstacles to investment (both domestic and inward investment) and to revenue collection, for instance:

- o How to promote certainty, importance of a fair and efficient system with jurisdictional recourses, etc;
- o Combating bribery;
- o Taxation of SMEs;
- o Others as suggested.

- Providing a fiscal environment that encourages inward investment, for instance:

- o Attracting Foreign Direct Investment: the use of tax incentives - experiences to date;
- o Do developing countries need transfer pricing legislation?
- o Others as suggested.

- A new fiscal compact for development? for instance:

- o Taxation of cross-border investments and sustainable development: multinational enterprises as stakeholders in local economies?
- o Encouraging responsible tax behaviour;
- o Others as suggested.

Anyone interested in participating should provide details of the nature of their interest, affiliations and any relevant research or publications to Caroline Silberztein (caroline.silberztein@oecd.org). Papers or abstracts/ outlines of papers should be submitted by 31 May 2006.

European Association of Tax Law Professors Meetings and conferences

<http://www.eatlp.org> 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 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 of events <http://www.lexisnexis.com.au/aus/conferences/calendar/default.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/> Hieros Gamos Worldwide Law Events Calendar

http://www.hierosgamos.org/hg/db_meetings.asp?action=search

<http://www.hg.org/calendar.html>

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

(2006) 6(4) *Australian GST Journal*

- van der Westhuysen, Tony “The proposed definition of ‘residential premises’ – does it go far enough?”

(2006) 23 *CCH Tax Week*

- Shirlow, David “The 2006/07 Federal budget superannuation proposals”

(2006) 24 *CCH Tax Week*

- Buchanan, Richard and Kokkinos, Alexis “The share capital tainting provisions”

(2006) 25 *CCH Tax Week*

- Cunningham, Lance and Keegan, Lucas “CGT: rental properties and main residence”

LexisNexis Au Corporate Tax Library publications: *Corporate Tax - Finance, Transactions, Distributions*; *Corporate Tax - Human Capital* and *Corporate Tax – International* - Bevan, C; Billyard, N; Boyle, C; Chua, T; **Dirkis, M**; Egan, B; Kellock, I; Koit, A; May, T; Tan, T; Ward, N; Young, A

(2006) 12 (2) *New Zealand Journal of Taxation Law & Policy*

- **Sawyer, Adrian and Tan, Lin Mei**, “Editorial”
- **Sawyer, Adrian**, “Comment: Section 17A Orders under the Spotlight: Are they an Effective Weapon for Encouraging Compliance?”
- **Loo, Ern Chen**, “Tax Knowledge, Tax Structure and Compliance: A Report on a Quasi-Experiment”
- **Yong, Sue**, “Critical Evaluation of the Economic Deterrence Model on Tax Compliance”
- **Gousmett, Michael**, “Fee-Charging Charity Hospitals: An Abuse of Fiscal Privilege or Merely Pragmatism?”

(2006) 9 (5) *The Tax Specialist*

- McCormack, Jock “Editorial: Tax risk management and the private binding ruling system”
- **Cooper, Graeme** “The emerging High Court jurisprudence on Part IVA”
- **Fisher, Rodney** “Charting the promoter penalty mire”
- Lingane, Agnes “Transfer pricing – practical issues in the Asia Pacific Region: Part 2”
- Galvin, Tim and Lockie, Damien “Ownership – update of foundational principles for revenue laws”
- **Kendall, Keith** “The structural approach to tax avoidance in Australia”

(2006) 40 (11) *Taxation in Australia*

- Taxwrite services “Taxing issues”
- Mills, Andrew “President’s report: Superannuation reform – a step in the right direction”
- Rowland, Noel “CEO’s report: Structured education program”
- Taxwrite services “Tax tips: Discretionary trusts – case decisions”
- Schneller, Lynne “Library links: Searching for information”
- Williams, David “Promoter penalties Part 3 – the second prohibition”
- Comini, Andrea and Butler, Daniel “International issues and superannuation”
- Butler, Daniel; Comini, Andrea and Leung, Bill “2006/07 budget super news”
- **Cooper, Gordon** “Service entities”
- Kronic, David “Schedule 2F – a problem of the past and way forward”
- Farr, Greg “Benefits gained from listening and responding to tax agents”
- Harwood Andrews Lawyers “Resuscitating service trusts”
- Ambry Legal “Tax case: Management fee held deductible: BCD Technologies Pty Ltd v Commissioner of Taxation”
- Maddocks Lawyers “Questions & Answers”
- Leighton, Craig “Member profile”

(2006) *TIA South Australian Convention Papers*

- Kuhne, David “GST and adjustments: a GST horror”
- Gzell, Ian “The legacy of Justice Graham Hill”
- Coates, Shannon “The right side of the law – Financial Services Reform Act and investment advice”
- Tanti, Paul “Tax issues relating to debts”
- Bryant, Scott “Managing ATO contact and tax disputes”
- Macdonald, Arlene “Case studies: a practical guide to using trust losses”
- Hutson, Alistair “Advising a client who is acquiring a company from a tax-consolidated group”
- Simmons, Anthony “Paying death benefits from superannuation funds”
- Fairlie, Michael and Adams, Karen “Risk managing your documentation”
- Romaldi, Marc “Where’s the value shift? – hits and misses”
- Wild, Steven “Super contributions splitting”
- Wolfers, Lachlan “Recent developments in GST and property”
- **Cooper, Gordon S** “Practical CGT problems in developing residential property”
- Tripodi, Matthew “The erosion of asset protection”
- Sinclair, Andrew “Discretionary trusts: where are we now with splitting and cloning?”

Overseas

Auerbach, Alan J and Hassett, Kevin A *Toward fundamental tax reform*, Washington DC, AEI Press, 2005

“OECD working paper - *Tax treatment of business investments in intellectual assets: An international comparison*. On 22 May 2006, the Organisation for Economic Co-operation and Development (OECD) released a working paper entitled ‘Tax treatment of business investments in intellectual assets: An international comparison’. The paper discusses how, in a knowledge-based economy, business performance and overall levels of economic growth are increasingly dependent on the development and exploitation of intellectual assets. A number of OECD countries offer tax incentives to encourage and reward business expenditures on intellectual assets. This working paper examines the tax treatment of corporate expenditures on selected intellectual assets and develops an indicator of the relative generosity of tax systems in OECD countries to such investments. Five types of intellectual assets are considered: Research and development (R&D); Patents; Workforce training; Software; and Organisational change. The paper demonstrates that although tax incentives have, to date, mainly favoured R&D expenditures, they are gradually embracing other types of intellectual assets, especially in those countries that provide a more generous tax treatment of R&D expenditure. The OECD paper is available on the OECD Web site (<http://www.oecd.org>)”
Source: KPMG *Daily Tax News* 5 July 2006

11 Quotable quotes

TAX LEGISLATION TO BE CUT BY MORE THAN 4,100 PAGES

The Treasurer today introduced the Tax Laws Amendment (Repeal of Inoperative Provisions) Bill 2006, which will repeal more than 4,100 pages from Australia’s tax legislation. This Bill is based on a draft the Treasurer released for public comment on 4 April 2006.

Inoperative provisions are those that no longer apply to taxpayers, either because they have no effect after a date in the past or because all the transactions or events they did affect have now concluded.

The Treasurer noted that the Bill also makes other improvements to the tax laws such as replacing multiple definitions of some terms with a single definition for each term. Those amendments pursue the sort of standardisation recently recommended by the Banks taskforce report *Rethinking Regulation: Report of the Taskforce on Reducing Regulatory Burdens on Business*.

The flow on effects of the repeal of inoperative provisions will provide further benefits for taxpayers and tax practitioners. The Commissioner of Taxation has advised that approximately 200 public rulings, which contain references to provisions which are being repealed, will be either revised or withdrawn. The Commissioner is also working with tax professionals to improve the readability from the ATO’s legal database of other public rulings affected by the Bill.

The Treasurer said: “This Bill is an important part of the Government’s efforts to reduce the complexity of Australia’s tax laws. The Government will continue to look for opportunities to improve the tax laws in the future. For example, the Government will continue to rewrite parts of the Income Tax Assessment Act 1936 into the 1997 Act whenever those parts are under review.”

The Treasurer further said: “I expect the Bill to be passed later this year. This will allow for next year’s commercial reprints of the income tax law to reflect the repeal of the inoperative material.”

CANBERRA

Thursday, 22 June 2006

Source: <http://www.treasurer.gov.au/tsr/content/pressreleases/2006/064.asp>

Editor's note: Now we will only have to carry 2-3 volumes of income tax legislation, instead of 4.

The complexity of the amending income tax legislation introduced into Parliament seems to ^{Sir,} have obscured the import of the vast discretionary powers which it is proposed to confer upon the Commissioner. There are something like 100 discretions conferred upon the Commissioner with very little statutory guidance as to how they are to be exercised. It seems that this represents a radical departure from the previous taxation legislation and that it raises both serious problems and serious dangers.

In many respects the Commissioner will be virtually authorised to write his own Act and it may well be undesirable that such a power should be reposed in a Civil servant, however capable and reputable he may be. The following questions may be asked;

- 1) Is not this legislation contrary to the rule of law in that it constitutes an abdication of legislative power by Parliament in favour of Civil servants?
- 2) Is not the vesting of such vast discretionary power relating to taxation in a Civil servant contrary to our British traditions and a step towards totalitarianism?
- 3) Are not these discretions so great that they will be exercised by a number of minor officials with inevitable inconsistencies and inequities between different taxpayers?
- 4) Is not this state of affairs morally dangerous in that it will expose taxation officials to pressures and temptations to which they have never previously been exposed?
- 5) Does not this bill give bureaucratic government its biggest impetus for many years, and is it not contrary to the very principles which a Liberal Government would be expected to espouse?
- 6) In order to achieve some measure of certainty, it seems that it will be a practical necessity for the Commissioner to publish a manual of rulings or guiding principles in relation to the discretions vested in him and in this event, why could not these rules or guiding principles be incorporated in the Act itself?

“Law was also comparatively simple then. We had none of the huge body of law that exists today ... environmental law, family law, competition law, immigration law. I had a reputation for having a fair knowledge about tax ... and I did. I understood it and knew where in the Tax Act to find what I wanted. I could almost recite it in those days. Now, I would not be able to find my way through it ... and would even have trouble understanding what the words mean. I read sections of the Act today and scratch my head wondering what the hell they are trying to say.”

Source: Abrahams, Harold *Fearless Fred: the biography of Fred Millar*, (Sydney), James Millar, 2004, p 128

Source: Letter to the financial editor, *Sydney Morning Herald* November 1964 and reproduced in Abrahams, Harold *Fearless Fred: the biography of Fred Millar*, (Sydney), James Millar, 2004, p 43

7) How can reasonable certainty possibly be achieved when the Commissioner is, in some instances, given unlimited time within which to exercise his discretion and when, even after it is exercised, he may alter it within a period of three years?

8) Does not this bill set a dangerous pattern or precedent which may subsequently be followed in other Acts and for other purposes?

Yours faithfully FW Millar,

Vice-President,

The Taxation Institute of Australia.

ATTA News August 2006

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

Editor: Colin Fong, School of Law, University of Notre Dame Australia, Sydney
cfong@nd.edu.au

ATTA website <http://www.atax.unsw.edu.au/atta>

Contents

1 ATTA 2007 conference call for papers	1
2 Journal of the Australasian Tax Teachers Association	1
3 Arrivals, departures and honours	2
4 ATTA members' publications cited in court or tribunals	2
5 Applications invited for Graham Hill IFA Research Prize. Fully paid participation in IFA Congress and Poster Program Kyoto, Japan 2007	4
6 Call for ATAX Research Fellowship Applicants 2007	5
7 Formation of the Council for the Australian Federation announced	5
8 Vacancies	6
9 Tax, Accounting, Economics and Law Related Meetings	9
10 Recent publications	15
11 Quotable quotes	20

1 ATTA 2007 conference call for papers

The TC Beirne School of Law at the University of Queensland is pleased to be hosting the Nineteenth Annual Conference of the Australasian Tax Teachers Association from the 22nd – 24th January 2007.

All details for the event are available on our ATTA Conference website:

<http://www.law.uq.edu.au/attaconference>

For any further information please contact the Law School Research Office staff Trisha Barbour (t.barbour@law.uq.edu.au) or Jessica Mansour (j.mansour@law.uq.edu.au)

CALL FOR PAPERS

Abstracts are invited of papers for presentation at the forthcoming conference. The theme of the conference is “The Pursuit of Simplicity – Simply Impossible?”

In addition to papers on the theme, all papers related to taxation will be considered. We particularly welcome papers by new academics on any topic. The conference will include sessions on tax teaching, tax policy issues, tax technical issues, and empirical tax investigations.

Scholars who are interested in providing a paper should prepare an abstract of 300 words or less and submit this by email to Dr Kerrie Sadiq (k.sadiq@law.uq.edu.au) by 30th of September 2006. Acceptance of papers will be notified to authors by the end of October. Full written conference papers must be submitted to Trisha Barbour (t.barbour@law.uq.edu.au) or Jessica Mansour (j.mansour@law.uq.edu.au) by 1st December 2006.

2 Journal of the Australasian Tax Teachers Association

I would very much appreciate your taking a moment to verify the accuracy of the Journal of the Australasian Tax Teachers Association directory entry in the law journal list maintained at Washington & Lee Law School

(<http://lawlib.wlu.edu/LJ/>). Please go to the webpage <http://lawlib.wlu.edu/LJ/editjournal.aspx?editid=tibbavdegi> and make any changes to the entry that are needed.

Thanks
John Doyle
Washington & Lee University Law School
Lexington, Virginia

Editor's note: Dale Pinto sent in the above and suggests: "Seems the reach of our journal is extending far and wide". If my memory serves me correctly, John Doyle was an employee of Lawbook Co in Sydney, when it was known simply as Law Book Company and before it became LBC Information Services.

3 Arrivals, departures and honours

Berenice Talintyre has resigned from her position as Manager, Policy & Legislation at the NSW Office of State Revenue (part of NSW Treasury) to accompany her daughter and granddaughter to New York and live there for up to 2.5 years.

4 ATTA members' publications cited in court or tribunals

Anyone who knows me, knows I am fond of creating lists, imperfect as they are. Whilst daydreaming one day, I began to think of creating a list of where ATTA members' publications had been cited in courts or tribunals. Below is a small list which may grow, if ATTA members are interested in forwarding details of where their publications have been cited in court or tribunal judgments.

Barkoczy, Stephen "FC of T v Ryan: the Full Federal Court's View on "Nil Assessments", (1998) 20 *CCH Tax Week* ¶278, cited in: *Commissioner of Taxation v Ryan* [2000] HCA 4

Barkoczy, Stephen "The nature of an income tax assessment", (1999) 2 *Journal of Australian Taxation* 36, cited in: *Commissioner of Taxation v Ryan* [2000] HCA 4

Cooper, Graeme; Krever, Rick & Vann, Richard *Income taxation: Commentary and materials*, Sydney, Law Book Co, 1999, cited in: *Ciprian and Ors and Commissioner of Taxation* [2002] AATA 746

Cooper, Graeme; Krever, Rick & Vann, Richard *Income taxation: Commentary and materials*, Sydney, Law Book Co, 2nd ed, 1993, cited in *Commissioner of Taxation v Rowe* (1997) 143 ALR 406

Cooper, Graeme; Krever, Rick and Vann, Richard *Income taxation: Commentary and materials*, 4th ed, Sydney, LBC Information Services, 1999, cited in: *The Taxpayer and Commissioner of Taxation* [2005] AATA 538

Deutsch, Robert and Ors, Australian tax handbook 2002, ATP, Sydney, 2002, cited in: *Jane v Mike Catterall Electrical Contractors P/L (General)* [2006] NSWCTTT 39

Deutsch, Robert and Ors, Australian tax handbook 2004, Thomson/ATP, Sydney, 2004, cited in: *Ashworth v Commissioner of Taxation* [2005] AATA 54; *Baldwin v Commissioner of Taxation* [2005] AATA 44

Deutsch, Robert and Ors, *Australian tax handbook 2005*, Thomson/ATP, Sydney, 2005, cited in: *Commissioner of Taxation v Stone* [2005] HCA 21

Deutsch, Robert and Ors, *Australian tax handbook 2006*, Thomson, Sydney, 2006, cited in: *McCutcheon v Commissioner of Taxation* [2006] AATA 535

Greenbaum, Abe "Anti-avoidance principles - New directions for tax and business resulting from the High Court decision in *Spotless*" (1997) 25 *Australian Business Law Review* 142, cited in *Hart v Commissioner of Taxation* [2001] FCA 1547

Krever, Rick "The capital gains tax consequences of litigation" (1997) 71 ALJ 699, cited in: *Amadio Pty Ltd v Henderson* [1998] 823 FCA

Krever, Rick "Simplicity and complexity in Australian income tax," in Peterson, H & Gallagher, P (eds) *Tax and transfer reform in Australia and Germany*, Berliner Debatte Wissenschaftsverlag 2000, cited in: *Federal Commissioner of Taxation v Brewing Investments Ltd* [2000] FCA 920

Krever, Rick "Taming complexity in Australian income tax", (2003) 25 *Sydney Law Review* 467, cited in: *Commissioner of Taxation v Stone* [2005] HCA 21

Morabito, Vince and Barkoczy, Stephen "Restricting the judicial review of income tax assessments: The scope and purpose of Schedule 1(e) of the *Administrative Decisions (Judicial Review) Act 1977 (Cth)*" (1999) 21 *Sydney Law Review* 36, cited in: *Meredith v Commissioner of Taxation* [2001] FCA 1135; *Meredith v Commissioner of Taxation* [2002] FCAFC 271

Tran-Nam, Binh "Tax reform and tax simplification: Some conceptual issues and a preliminary assessment", (1999) 21 *Sydney Law Review* 500, cited in: *Commissioner of Taxation v Scully* [2000] HCA 6

Woellner, Robin Vella, TJ and Chippindale, R *Australian taxation law*, North Ryde, NSW, CCH Australia Ltd, 1987, cited in: *Davis v Commissioner of Taxation*, Federal Court of Australia Nos. NG2497, NG2499-2505 of 1987 FED No. 121, Hill J, 10 April 1989; *Richardson v Commissioner of Taxation* [1997] 1273 FCA

Woellner, Robin; Vellar, TJ and Chippindale, R *Australian taxation law*, North Ryde, NSW, CCH, 3rd ed, 1990, cited in: *The Taxpayer v Commissioner of Taxation* No. NT 95/270 AAT No. 11375

Woellner, Robin; Vellar, TJ and Burns, Lee *Australian taxation law*, North Ryde, NSW, CCH, 4th ed, 1993, cited in: *Timms v Department of Employment, Vocational Education, Training and Industrial Relations* [1993] QICmr 7; (1993) 1 QAR 270

Woellner, Robin; Vella, TJ; Burns, Lee & Barkoczy, Stephen, *Australian taxation law*, 6th ed, North Ryde, NSW, CCH, 1996, cited in: *The Taxpayer v Deputy Commissioner of Taxation* No. NT96/184-187 AAT No. 11874

Woellner, Robin; Vella, TJ; Burns, Lee; Barkoczy, Stephen and Krever, Rick *Australian taxation law*, 9th ed, North Ryde, NSW, CCH 1999, cited in: *Commissioner of Taxation v Consolidated Press Holdings Ltd* [1999] FCA 1199

Colin Fong

5 Applications invited for Graham Hill IFA Research Prize. Fully paid participation in IFA Congress and Poster Program Kyoto, Japan 2007

Justice Graham Hill who was the patron of ATTA and the president of the 2003 International Fiscal Association (IFA) Congress in Sydney and a leading figure in tax in Australia over the last 30 years died in August 2005. The Australian IFA branch in association with ATTA has established a prize in his memory known as the Graham Hill IFA Research Prize.

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. The details of the prize and the application process are set out below.

Members of ATTA supervising doctoral students who qualify are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

The Prize

The Australian IFA branch will pay for one Australian doctoral student to attend an IFA Congress once every two years as part of the Poster program (which involves preparing posters explaining the subject of the thesis and discussing the thesis with interested participants in the Congress).

The payment includes an advance purchase economy airfare and per diem to cover budget hotel for six nights and other incidental expenses. The prize will be paid as a cash sum in advance, not against receipts. The winner participating in the poster program will not need to pay the registration fee for the Congress but will be given complimentary registration by IFA (which is the standard arrangement for the poster program).

The prize will first be offered in relation to the annual IFA Congress in Japan in 2007.

Application process

All doctoral students enrolled at Australian universities working in subjects which have an international or comparative tax dimension are eligible. Applicants will have made progress on their thesis at least to the point that they have a detailed thesis proposal and have written at least one full chapter.

Applications should be sent to Professor Chris Evans, email cc.evans@unsw.edu.au The initial application need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2006.

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 1,000 registrants).

ATTA has appointed as the initial panel of judges Professor Rick Krever of Monash University, Professor Chris Evans of the University of New South Wales, and Professor Dale Pinto of Curtin University of Technology.

The winner of the prize will be announced at the Annual ATTA conference early in 2007.

This will give time for the winner to prepare for the poster program at the IFA Congress in Kyoto which will be held 30 September to 5 October 2007. The winner is expected to provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

6 Call for ATAX Research Fellowship Applicants 2007

In 2007 Atax will offer two Research Fellowships to visiting academics or practitioners keen to further their research in the field of taxation and related disciplines. Each Fellowship is valued at up to A\$7,500.

Research Fellows normally spend four weeks working at Atax on a mutually agreed area of research. During their stay, Fellows are involved in the following activities:

- producing at least one research paper on a topic of taxation interest to be published in a refereed journal with due acknowledgement of the Fellowship;
- conducting an Atax staff seminar for interested tax academics;
- collaborating with Atax staff in writing a paper on any aspect of taxation or its related disciplines and suitable for eventual publication in a refereed journal; and
- participating in Atax collegial activities during the period of the Fellowship.

Atax will provide office space and computer equipment at its campus in Sydney, Australia. Fellows will be responsible for organising their own travel and accommodation arrangements. The preferred timing for successful applicants to undertake the Fellowship is August 2007, but other times of the year may also be possible.

Selection

Selection is based on the applicant's field of interest, research proposal and on their ability to contribute to the Atax research profile.

Application

Applications are invited from academics and others working in taxation and related disciplines from around the world. To apply, applicants must send a letter of application, indicating the area they wish to research under the Fellowship, a current curriculum vitae and their preferred timing to undertake the Fellowship.

Applications should be sent to:

Associate Professor Margaret McKerchar, Research Fellowship Convenor
Atax, Faculty of Law
UNSW SYDNEY NSW 2052
AUSTRALIA
Email: m.mckerchar@unsw.edu.au

Applications to undertake the Research Fellowship in 2007 must be received by 30 November 2006. Successful applicants will be notified by 31 December 2006 and undertake the Fellowship in 2007.

Further information

For further information about the Research Fellowship, please contact Associate Professor Margaret McKerchar by phone on +61(2)9385 9562 or by email m.mckerchar@unsw.edu.au.

7 Formation of the Council for the Australian Federation announced

"On Friday 21 July 2006, the Premier of South Australia, Mr Mike Rann, issued a media release announcing the formation of the Council for the Australian Federation (the Council). The Council members, Australia's State and Territory leaders, will meet two to three times a year. The functions of the Council, as outlined in the media release include:

Finding the best common position among States and Territories of COAG-based agreements with the Commonwealth;
Where appropriate, reach joint agreements on cross-jurisdictional issues where a Commonwealth imprimatur is unnecessary, or has not been forthcoming;
Developing better procedures for the States and Territories to share and exchange information and identify best practice policy and programs; and
Anticipating future developments within the Federal system, including decisions by the Commonwealth Government that might have a significant impact on the States and Territories.
The Council have proposed to consider the issue of harmonising administrative arrangements for State taxes and regulations at its first meeting".

Source: *KPMG Daily Tax News* 24 July 2006

8 Vacancies

KPMG Professor of Taxation
Professor of Taxation
AUSTRALIAN SCHOOL OF TAXATION (ATAx)
FACULTY OF LAW

The Australian School of Taxation (Atax) is a leading national provider of education, training and research for the tax profession in Australia. It is a School within the Faculty of Law and currently has over 1,200 students enrolled in its undergraduate and postgraduate taxation degree programs. Atax programs and courses are taught in both flexible delivery and traditional classroom modes.

Atax currently has a vacancy for up to two positions of Professors of Taxation. One of the positions may be designated the inaugural KPMG Professor of Taxation.

There are opportunities for the professors to be involved in teaching at undergraduate and postgraduate levels in all areas of taxation but special needs exist in relation to tax administration and administrative law, corporate taxation and international taxation (particularly in the context of Asian Pacific rim tax jurisdictions). The professors will be expected to supervise PhD and Research Masters students.

Applications are encouraged from senior legal and accounting professionals, and from those with strong tax technical, policy or academic backgrounds. The successful applicants will also be expected to make strong leadership contributions to Atax research activities and participate in a thriving research culture.

The salary range for the Professors is A\$120,854.00 per year, and the starting salary can be negotiated depending on qualifications and experience. There is also a limited opportunity to negotiate a salary supplementation to the base salary with the approval of the Vice Chancellor. The KPMG Professor of Taxation would be expected to provide consultancy services to KPMG under separate remuneration arrangements and within UNSW guidelines for paid outside work.

Successful applicants would be required to commence in February 2007 but an earlier or later start date could be negotiated. These are continuing positions.

Interested applicants must obtain the information package and address the essential and desirable criteria for the relevant position. Further information about Atax and an application package can be obtained from Anita Clarke on telephone 02 9385 9343 or email

a.clarke@unsw.edu.au

For informal discussions about the positions please contact either Professor Chris Evans (cc.evans@unsw.edu.au: note that Chris will be overseas in July through to October 2006, but will regularly be accessing emails) or the Senior Associate Dean of the Faculty of Law, Professor David Dixon, on telephone (02) 9385 2485 or email: d.dixon@unsw.edu.au. Applications close on 28 August 2006.

Ref. 20605 ++ Associate Lecturer/Lecturer/Senior Lecturer in Business Law - Macquarie University

The Division of Law is renowned for its emphasis on interdisciplinary programs and the contextual study of law. The Division has strong research concentrations in legal history; environmental law, sustainability and justice; health and families; international regulation and commercial law; access to justice; international and comparative law and governance; and a new Macquarie University Research Centre, the Centre for Comparative Law, History and Governance. The Division seeks to continue the dynamic growth of recent years with new appointments in the Department of Law and Business Law. Applications from suitably qualified applicants in any area of teaching and research will be considered. Preference may be given to applicants whose teaching and research strengths lie in the areas designated by each department below and in the Division's areas of research concentration.

The Department of Business Law is seeking applications from outstanding legal scholars with interdisciplinary backgrounds, prior Australian university teaching experience, a record of publications and established profile in any area of commercial law. The areas of particular interest in the 2006 round include all areas of Business Law, but especially Taxation Law, Company Law, Human Resources Law, Marketing and Management Law and Asian 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; and to applicants who are eligible for admission to legal practice in New South Wales and have experience in legal practice. Several appointments may be available.

Enquiries: Ms Patricia Blazey, Acting Head, Department of Business Law on (02) 9850 7683 or e-mail patricia.blazey@law.mq.edu.au

GENERAL

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: 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 Criteria: 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.

Applicants must indicate the level at which they are applying.

Applicants **MUST** obtain an information package, available from Mr Lindsay Bates on (02) 9850 7682 or e-mail lindsay.bates@mq.edu.au

Salary package:

Level A (Associate Lecturer) - from \$53,583 pa including base salary \$45,278 pa to \$61,240 pa, annual leave loading and 17% employer's superannuation.

Level B (Lecturer) - from \$76,253 pa, including base salary \$64,435 pa to \$76,407 pa, annual leave loading and 17% employer's superannuation.

Level C (Senior Lecturer) - from \$93,256 pa, including base salary \$78,802 pa to \$90,776 pa, annual leave loading and 17% employer's superannuation.

The positions are available on a full-time (continuing) basis and will be subject to probationary conditions. Selection criteria must be addressed in the application.

These appointments are currently governed by the terms of the Macquarie University Enterprise Agreement 2003-2006. The successful applicant will subsequently be offered the choice of an Australian Workplace Agreement for this appointment.

Closing date: 8 September 2006.

Ref. 20606 ++ Associate Lecturer/Lecturer/Senior Lecturer - Macquarie University

The Division of Law is renowned for its emphasis on interdisciplinary programs and the contextual study of law. The Division has strong research concentrations in legal history; environmental law, sustainability and justice; health and families; international regulation and commercial law; access to justice; international and comparative law and governance; and a new Macquarie University Research Centre, the Centre for Comparative Law, History and Governance. The Division seeks to continue the dynamic growth of recent years with new appointments in the Department of Law and Business Law. Applications from suitably qualified applicants in any area of teaching and research will be considered. Preference may be given to applicants whose teaching and research strengths lie in the areas designated by each department below and in the Division's areas of research concentration.

The Department of Law is seeking applications from outstanding legal scholars in any area of law, but areas of particular interest in the 2006 round include: Criminal Law, Property Law, Equity Law, Administrative Law, Remedies, Corporations Law, Commercial Law and Intellectual Property Law. Several appointments may be available.

Enquiries: Associate Professor Peter Radan, Head, Department of Law on (02) 9850 7091 or e-mail peter.radan@law.mq.edu.au

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: 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 Criteria: 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.

Applicants must indicate the level at which they are applying.

Applicants MUST obtain an information package, available from Mr Lindsay Bates on (02) 9850 7682 or e-mail lindsay.bates@mq.edu.au

Salary package: Level A (Associate Lecturer) - from \$53,583 pa including base salary \$45,278 pa to \$61,240 pa, annual leave loading and 17% employer's superannuation. Level B (Lecturer) - from \$76,253 pa, including base salary \$64,435 pa to \$76,407 pa, annual leave loading and 17% employer's superannuation. Level C (Senior Lecturer) - from \$93,256 pa, including base salary \$78,802 pa to \$90,776 pa, annual leave loading and 17% employer's superannuation.

The positions are available on a full-time (continuing) basis and will be subject to probationary conditions. Selection criteria must be addressed in the application.

These appointments are currently governed by the terms of the Macquarie University Enterprise Agreement 2003-2006. The successful applicant will subsequently be offered the choice of an Australian Workplace Agreement for this appointment.

Closing date: 8 September 2006.

9 Tax, Accounting, Economics and Law Related Meetings

Local

Australian Tax Research Foundation **Business tax reform - Meet the critics**, Thursday 28th - Friday 29th September 2006, The Mint, 10 Macquarie Street, Sydney

At this two day conference practitioners and academics will present papers which will be published as a book by the Australian Tax Research Foundation. The papers will identify the strengths and weaknesses of business tax reform in Australia up until the present and starting with the 1999 "Review of Business Taxation" (RBT) otherwise known as the Ralph Report. While some efficiencies, improved policy settings and simplification have been achieved, there is a general perception that Australian business taxation has overall become more complex as a result of business tax reform. The conference will examine whether this view is correct; if it is correct, how this may have come about; missed opportunities for simplifying business taxation; and how significant flaws in existing business tax rules may be corrected.

Who should attend? Practitioners, academics and Treasury and Australian Taxation Office officers with an interest in business tax policy and technical issues.

Kirsty Payne – Administrator, Australian Tax Research Foundation

Tel: (02) 8223 0011; Fax: (02) 8223 0077 Email: kirstypayne@taxinstitute.com.au

Speakers include: Michael Dirkis; Lachlan Wolfers; Michael Brown; Graham Partington; Jane Madden; Miranda Stewart; Geoff Lehmann; Brett Bondfield; Geoff Dunn; Stefan Kolbe; Paul Abbey; Alf Capito; Graeme Cooper; Greg Smith and a panel selected from the speakers. REGISTRATION FEES \$395 (incl \$35.91 GST) \$195 FULL TIME LECTURER (incl \$17.73 GST) \$95 FULL-TIME STUDENT (incl \$8.64 GST)

Registration includes technical materials, lunch and refreshments, but not the Conference Dinner. All fees are inclusive of GST. This document will be a Tax Invoice for GST purposes when completed and payment has been made. Please retain a copy for your records.

Australian Tax Research Foundation, 19 + 20 October, 2006, Dockside Conference Centre, Darling Harbour, Sydney **Executing Australia's Income Tax - There Must be a Better Way**. The focus of the conference is how Australia goes about executing its income tax. Our speakers will examine the extent of the complexity in the way we choose to create the income tax, sources of that complexity, and what can be done about it. How much of the complexity of our income tax is explained by meeting other goals like enhancing equity, competitiveness, revenue adequacy or controlling avoidance?

Are there major administration and compliance gains to be made from changes to the execution of tax policy? Is the complexity in the way Australia does income tax primarily a function of base-constricting measures which could and should just be removed?

The conference offers a counter-point to current views – that tax reform is all about reducing tax rates, or tax reform simply means base-broadening. So we will test the proposition – is it

possible to create a robust effective income tax in a much simpler way? Maybe it doesn't have to be like this.

Speakers include: Justice Richard Edmonds, Federal Court of Australia; Peter Quiggin, First Parliamentary Counsel, Office of Parliamentary Counsel; Brian Arnold, Goodmans LLP, Toronto; David White, Victoria University of Wellington; Graeme Cooper, University of Sydney; Michael Dirkis, Taxation Institute of Australia; Garry Payne, ATAX, UNSW; Cameron Rider, Melbourne University; Miranda Stewart, Melbourne University; John Taylor, UNSW; Michael Brown, Tax Outsourcing
Cost: Full-time academics - \$195; Contact: Kirsty Payne on (02) 8223 0011 or email kirstypayne@taxinstitute.com.au

Twenty years of GST: the best path forward, A conference on the 20th anniversary of the New Zealand GST, Thursday 16 November – Saturday 18 November 2006, Wellington, New Zealand. As global initiatives to reduce trade tariffs force countries around the world to consider new forms of revenue raising, value added tax (VAT) has emerged as one of the most important tax and revenue issues facing the world today.

Twenty years after introducing the purest value-added tax in the world, New Zealand continues to reduce exemptions to its ground-breaking Goods and Services Tax (GST), and survives to tell the economic tale. Join Sir Roger Douglas, the New Zealand Minister of Finance who introduced GST, and nearly thirty other international experts, as they review New Zealand's experience. Their focus will be on policy, political, legal, and administrative perspectives to GST/VAT issues, especially in the Asia-Pacific region.

Programme organizer, Associate Professor David White of Victoria University of Wellington's Centre for Accounting, Governance and Taxation Research (CAGTR), says "The challenges GST/VAT pose have been underestimated by everybody – governments, tax advisers, businesses and researchers." "Good policy design, business practice and tax administration can reduce complexity and compliance cost but it's nonsense to say that the GST/VAT is a simple tax. We urgently need to better understand this tax, which, on average, raises about 25% of tax revenue in around 140 countries."

Conference sessions will consider financial services, cross border services, real property issues, revenue and business risk, the interpretation of GST law, economic integration in the Asia-Pacific and GST/VAT, and the future of the GST/VAT.

Organized by the CAGTR at Victoria University of Wellington, in collaboration with the Taxation Law and Policy Research Institute at Melbourne's Monash University, 'Twenty Years of GST: the Best Path Forward' is part of a larger, five part GST Project. The GST Project includes the publication of a book on New Zealand's GST experience and current GST/VAT issues, using material from conference presentations.

The overall aim of the GST Project is:

- to research and publish analyses of the New Zealand GST model, law and practice, and current GST/VAT issues;
- to foster more GST/VAT research in the Economics, Accounting and Legal disciplines; and
- to encourage better teaching of GST policy, law and practice in New Zealand, and in the wider Asia-Pacific region.

Senior tax administrators from 13 Asian countries, in Wellington to attend the annual Study Group on Asian Tax Administration and Research are expected to attend.

The New Zealand Minister of Revenue, the Hon Peter Dunne, will open the 'Twenty Years of GST: the Best Path Forward' conference at a reception on Thursday 16 November. The

conference runs all day Friday ending with a celebratory dinner at which the outstanding Taumata Whitireia Dance Company will perform traditional and contemporary Maori and Pacific dance pieces. The conference finishes on Saturday 18 November at 1.15pm. Speakers include Justice Peter Blanchard, Supreme Court of New Zealand, Michael D'Ascenzo, Australian Federal Commissioner of Taxation, Hon. Siosiua 'Utoikamanu, Tongan Minister of Finance, Satya Poddar, Partner, Ernst & Young, India and Professor Ben Terra, University of Amsterdam, The Netherlands.

To register, and for more information including a full list of the 26 speakers and 12 commentators, please visit <<http://www.vuw.ac.nz/sacl/about/gst2006/index.aspx>> or contact Robyn McNeil at:

Centre for Accounting, Governance and Taxation Research

School of Accounting and Commercial Law

Faculty of Commerce and Administration

Victoria University of Wellington

PO Box 600

Wellington, 6011

New Zealand

Email: robyn.mcneil@vuw.ac.nz; Ph. +64 4 463 5233 Ext 8202; Fax +64 4 463 5076

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**. Taxation Law units of study available during 2006. (Cost \$1,950 per unit). Units available are:

- * Advanced Customs Law
- * Advanced Goods & Services Tax
- * Australian International Taxation
- * Comparative Corporate Taxation
- * Comparative Income Taxation
- * Comparative International Taxation
- * Comparative Valued Added Tax
- * Corporate Taxation
- * Customs Law
- * Goods & Services Tax Principles
- * Impact of Tax on Business Structures & Operations
- * International and Comparative Law of Trusts
- * Public Policy
- * Stamp Duties
- * Tax Administration
- * Tax of Business & Investment Income A
- * Tax of Business & Investment Income B
- * Taxation of Corporate Groups
- * Taxation of Financial Transactions
- * Taxation of Partnerships and Trusts
- * Taxation of Superannuation
- * Tax Treaties
- * Transfer Pricing in Taxation
- * UK International Taxation
- * US International Taxation

To obtain a full copy of the booklet relating to Single Unit Enrolments in Taxation in 2006, please download the following document from the Faculty's website:

http://www.law.usyd.edu.au/cle//2006/2006_TaxBrochure.pdf

If you have any queries concerning single unit enrolment or are unable to download the booklet, please contact Ms Val Carey, Continuing Legal Education, Faculty of Law (Telephone 9351 0238, email: valc@law.usyd.edu.au). 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.

University of Melbourne Law School Postgraduate Studies in Law 2006, Single subjects. Students who want to advance their professional knowledge in a particular field, without wishing to enrol in a formal degree, may enrol in single subjects on a Continuing Education basis. All subjects in the Graduate Program may be undertaken on this basis, subject to place availability.

Single subjects may be taken with or without undertaking assessment. Students who do not plan to submit assessment should enrol on an audit basis.

Subjects may be taken towards meeting CPD/MCLE requirements in Australian states and in other common law jurisdictions with mandatory legal education requirements. Details should be checked with individual accreditation authorities. For example, solicitors in Victoria and New South Wales may claim one unit for each hour of attendance for activities relevant to their immediate or long term needs in relation to professional development and the practice of the law.

Students can credit up to two subjects taken under Continuing Education towards a masters degree or graduate diploma.

Entrance Criteria

The Selection Committee will evaluate the applicant's ability to enrol in a single subject using the following criteria:

A degree in Law leading to admission to practice (LLB, JD or equivalent); or
A degree in a relevant discipline and at least one year of documented relevant professional experience.

Students without legal qualifications should bear in mind that the courses are offered in the discipline of law at an advanced graduate level. While every effort will be made to meet the special needs of candidates trained in other fields, concessions will not be made in the general levels of instruction or assessment. Most subjects, therefore, assume the knowledge usually acquired in an undergraduate degree in law or equivalent.

Fees

Australian Residents

Subject fees: \$3,125 each

Audit only: \$2,500 each

International Students

Subject fees: \$3,250 each

Audit only: \$2,500 each

It is not possible to apply for FEE-HELP for single subject enrolment.

Applications

Applications may be made at any time before the commencement of the subject.

Students should complete an Application for Admission Form and submit it with the relevant documentation to the Graduate Administration Office, Faculty of Law.

Various tax subjects are listed at

<http://graduate.law.unimelb.edu.au/go/subjects/2006/index.cfm>

Nineteenth Annual Australasian Tax Teachers Association Conference 2007, January 2007, University of Queensland Law School. Contact Kerrie Sadiq, k.sadiq@law.uq.edu.au

Overseas

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

Canadian Tax Foundation Event schedule 2006 <http://www.ctf.ca/profDev/schedule1.asp>

Jurisprudential Perspectives of Tax Law, King's College London, 13-14th September 2006
King's College London presents a two day workshop entitled "Jurisprudential Perspectives of Tax Law." This will be held at the Maughan Library at King's College London, on Chancery Lane on Wednesday 13th September and Thursday 14th September 2006. The workshop is generously sponsored by the CIOT.

Professor John Prebble, Victoria University of Wellington, will be presenting 8 seminars over two days, which will include an element of presentation of the material followed by a discussion with those attending the workshop. A number of the seminars will be co-presented and some of those who have preliminarily agreed to co-present include Professor James Penner, King's College London; Professor Lord Raymond Plant, King's College London; Dr Ian Roxan, London School of Economics.

Readings will be distributed to those attending in advance of the conference so as to facilitate the discussion and numbers will be limited to approximately 15 people so as to retain the benefit of a workshop format. For a draft list of topics to be covered, please see the end of this notice. There is no charge for this workshop and it will include a dinner on the evening of the 13th September 2006.

If you would like to attend the workshop, please send an email to monica.chowdry@kcl.ac.uk with the following information:

Name:

Institution/Company:

Position:

Attending on both days: Y/N

Attending on 13th September: Y/N

Attending on 14th September: Y/N

Attending the dinner on the evening of 13th September: Y/N

Please note that due to the limit on numbers, after 15 places have been filled, we will be running a waiting list. We will let you know whether or not you have a confirmed place on receipt of your email.

A draft summary of the topics to be covered is as follows:

1. Ectopia of income tax law
2. Form and substance
3. Evasion, and the evasion/avoidance interface
4. Autopoiesis and income tax law
5. Fictions of income tax law
6. Autopoiesis and anti-avoidance rules
7. The general anti-avoidance rule ("GAAR"), the rule of law, and other jurisprudential perspectives
8. Morality and avoidance

Monica Chowdry, Lecturer, School of Law, King's College London, Strand, London WC2R
2LS Direct Line: 020 7848 1110; monica.chowdry@kcl.ac.uk

Trusts & Tax in Asia - Current Issues, Theory, Practice and Debate, STEP Asia
Conference, Hong Kong 11-12 October 2006. Contact Rachel Greenwood:
rachel@barkerbrooks.co.uk

**The Seventh Annual Global Conference on Environmental Taxation: Instruments of
Change for a Sustainable Economy**, 22-24 October 2006, Ottawa, Canada
<http://www.environmental-tax-conference.uottawa.ca> Call for papers. Proposals should be
emailed to envconf@uottawa.ca no later than 1 February 2006.

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 (ITA)
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

For 2006 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 62 nd International Atlantic;
Philadelphia 5-8 October 2006

International Network for Tax Research, 1st INTR Conference, hosted by Michigan
University, 3-5 November 2006, TAXATION AND DEVELOPMENT

The first area of work for the INTR will be on taxation and development. This topic was
identified by the group as the most suitable for a pilot project because of its multidisciplinary
dimension and the wide interest it could present for OECD as well as non-OECD countries. It
will be the main subject for the first INTR conference. We are grateful to Reuven Avi-Yonah
from the University of Michigan who offered to sponsor this conference (tentative date 3-5
November 2006).

Anyone interested in participating should provide details of the nature of their interest,
affiliations and any relevant research or publications to Caroline Silberztein
(caroline.silberztein@oecd.org). Papers or abstracts/ outlines of papers should be submitted
by 31 May 2006.

European Association of Tax Law Professors Meetings and conferences
<http://www.eatlp.org> 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
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 of events <http://www.lexisnexis.com.au/aus/conferences/calendar/default.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/> Hieros Gamos Worldwide Law Events Calendar http://www.hierosgamos.org/hg/db_meetings.asp?action=search <http://www.hg.org/calendar.html>

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

Anderson, Fleur 'Tax Office takes aim at the wealthy' *Australian Financial Review* 18 August 2006 pp 1; 10

Australia Treasury *Review of taxation secrecy and disclosure provisions*, 2006 http://www.treasury.gov.au/documents/1121/PDF/Secrecy_and_Disclosure.pdf

(2006) 6 (5) *Australian GST Journal*

- Brysland, Gordon "Brown to Tenvoc and beyond – the next 30 odd GST cases! – Part 1"

(2006) 35 (2) *Australian Tax Review*

- Editorial: 'Tax cuts are not tax reform'

- **Krever, Richard** 'TOFA: The unfinished agenda'

- Slater, AH 'Undoing a trustee's mistake'

- Brabazon, Mark 'International taxation of cross-border equipment leasing'

(2006) 18 (1) *Australian Superannuation Law Bulletin*

- Chaaya, Michael "Rethinking the nature of a 'superannuation interest'"

- Stanhope, Bill "New super – age pension rules"

- "ATO news"

- Vrisakis, Michael "Dis-close: verb, the opposite of close; to open or inform"

"Super news"

- Biti, Louise "Last opportunity for TAPs"

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- Beal, Kieron '*Goed Wonen*: Retrospectivity in domestic VAT legislation: a jump to the left, then a step to the right?'
- Loutzenhiser, Glen '*Jones v Garnett*: Court of Appeal puts HMRC on ice'
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- 'Tax Treaty Issues Regarding Payments for Inaction: A Canadian Perspective on Restrictive Covenants' - Michael N. Kandeve
- 'Is VAT the Best Way to Impose a General Consumption Tax in Developing Countries?' - Richard M. Bird and Pierre-Pascal Gendron

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- 'Taxing Speculation in Financial Markets: A Comparison between the United Kingdom and Australian Common Law and Tax Rulings' - Tony Ciro
- 'Slovakia - Tax Treatment of Financial Derivatives' - Renata Krajcirova and Michaela Stachova
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- 'Brazil' - Gustavo Lian Haddad, Ricardo Ferreira Bolan and Antenori Trevisan Neto
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- 'Statement of Practice on Cross-Border Dispute Resolution – France Significantly Improves Tax Security for International Transactions' - Bruno Gibert
- 'Taxation of Corporations in Canada: A Comparison of Tax Burdens with the United States and Selected Member States of the European Union Using the European Tax Analyzer – Part 2' - Thorsten Stetter and Christoph Spengel
- 'Commission Communication and General Developments regarding Home State Taxation' - Luca Cerioni
- 'Tax Motives Are Legal Motives – The Borderline between the Use and Abuse of the Freedom of Establishment with Reference to the Cadbury Schweppes Case' - Nikolaj Vinther and Erik Werlauff
- Ireland - 'Finance Act 2006 and the Implications for Ireland from a Corporate Tax Perspective' - Liam Grimes and Tom Maguire
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 - Spain - 'Supply Chain Management' - Florentino Carreño and Gonzalo Oliete
 - United Kingdom - 'Supply Chain Models' - Andrew Casley, Sarah Pope and Peter Hohtoulas
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- Russia - 'Judicial Challenge of Cross-Border Royalty Fee Structure by Tax Authorities - Vladimir A. Gidirim
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- 'The New UK Approach to Carousel Fraud' - Colin Woodward
- 'Italy's IRAP – An Analysis from across the Atlantic' - Alan Schenk
- 'Special Investment Funds and VAT' - Joep Swinkels
- 'Rights of Taxable Persons Involved in VAT Carousel Fraud from an EU, Belgian and UK Point of View Today and Tomorrow' - Sibylle Vandenberghe and Howard J. Sharkett

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11 Quotable quotes

"A feature writer who finds a thoroughly loveable character, perhaps even a politician and feels they had better find some critical comment, somewhere to put into the story just to please the editor. Something that the editor can pull out and put on the blurb on the front page of his newspaper. Well life doesn't have to be like that. We can all be generous. Leave people where they are and praise them for what's good about them. We know that bad news sells better than good but we also know that good comes out of taking ourselves out of reflecting on relationship and character and being uplifted".

Source: Launch of "The unexpected elements of love" by Kate Legge, Melbourne Museum, Carlton, Sunday, 30 July 2006 <http://www.treasurer.gov.au/tsr/content/speeches/2006/015.asp>

ATTA News September 2006

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

Editor: Colin Fong, School of Law, University of Notre Dame Australia, Sydney
cfong@nd.edu.au

ATTA website <http://www.atax.unsw.edu.au/atta>

Contents

1 Presidential column	1
2 ATTA 2007 conference call for papers	2
3 Arrivals, departures and honours	2
4 The 2006 Graham Hill Annual Award	2
5 Applications invited for Graham Hill IFA Research Prize. Fully paid participation in IFA Congress and Poster Program Kyoto, Japan 2007	4
6 Call for ATAX Research Fellowship Applicants 2007	5
7 Codex Online	6
8 Taxation Issues in the Twenty-First Century, Adrian Sawyer (ed) 2006	6
9 Vacancies	7
10 Tax, Accounting, Economics and Law Related Meetings	8
11 Recent publications	14
12 Quotable quotes	18

1 Presidential column

Dear All,

I hope you are all well and making good progress in your tax teaching, research and publishing. It has been quite an eventful year on the tax front (yet again). So many changes to our tax laws but are we making any real progress? All of these tax reforms / deforms though give us something to talk about at the upcoming January 2007 ATTA conference at the TC Beirne School of Law at the University of Queensland.

Kerrie Sadiq and her team have done fantastic job with the conference website and draft time table of events. I also see that the conference has pencilled in sessions on tax teaching and that should be of great interest to us all. As always, I really look forward to our conference and the opportunity it provides us all to catch up and listen to the many fascinating tax papers. So get those abstracts in soon!

Tax is challenging (also frustrating), but I think we are very lucky to be involved in tax teaching and research. I just think about past ATTA, TIA and UK tax conferences that I have attended. How fantastic they have been. I also look at the feedback from the vast majority of tax students who simply just love studying tax. This is our work and it can also be so much fun.

Best wishes

Paul Kenny

2 ATTA 2007 conference call for papers

The TC Beirne School of Law at the University of Queensland is pleased to be hosting the Nineteenth Annual Conference of the Australasian Tax Teachers Association from the 22nd–24th January 2007.

All details for the event are available on our ATTA Conference website:

<http://www.law.uq.edu.au/attaconference>

For any further information please contact the Law School Research Office staff Trisha Barbour (t.barbour@law.uq.edu.au) or Teola Marsh (t.marsh@law.uq.edu.au) Jessica Mansour (j.mansour@law.uq.edu.au)

CALL FOR PAPERS

Abstracts are invited of papers for presentation at the forthcoming conference. The theme of the conference is “The Pursuit of Simplicity – Simply Impossible?”

In addition to papers on the theme, all papers related to taxation will be considered. We particularly welcome papers by new academics on any topic. The conference will include sessions on tax teaching, tax policy issues, tax technical issues, and empirical tax investigations.

Scholars who are interested in providing a paper should prepare an abstract of 300 words or less and submit this by email to Dr Kerrie Sadiq (k.sadiq@law.uq.edu.au) by 30th of September 2006. Acceptance of papers will be notified to authors by the end of October. Full written conference papers must be submitted to Trisha Barbour (t.barbour@law.uq.edu.au) or Teola Marsh (t.marsh@law.uq.edu.au) by 1st December 2006.

3 Arrivals, departures and honours

The new Auditor General for New South Wales (NSW) is Peter Achterstraat. Mr Achterstraat was the NSW Executive Director and Chief Commissioner of State Revenue and took up the post of NSW Auditor General during September 2006.

Maren Sims, Account Representative for NSW and ACT, has left Thomson after being with them for over 12 years. Maren has taken up a position with the Co-Op Bookshop.

Associate Professor Natalie Stoianoff is spending her study leave during second semester 2006 at the Faculty of Law, University of New South Wales. Currently she is carrying out her ARC research on intellectual property enforcement in China. Natalie gave a paper on 12 September 2006, titled: 'The Problem of Intellectual Property Enforcement in China: a cultural issue or just a stage in the making of a new Superpower?' to the UNSW Faculty of Law.

Michael Walpole has been made Associate Dean (Education) in the Faculty of Law, University of New South Wales.

4 The 2006 Graham Hill Annual Award

The Award

The Graham Hill Annual Award has been established for tax practitioners and others who make a significant contribution to improving revenue law in Australia.

Each year the Award will be conferred on a person who is considered to have made a significant contribution to improving the administration, policy, practice or understanding revenue law.

A Committee of Justice Richard Edmonds, Stephen McMillan and myself has been appointed to select, on the advice of an Advisory Panel, the person to receive the Award.

The 2006 Award will be announced on 30 November 2006.

An Award for tax practitioners

The Award has been established in recognition of Graham Hill's contribution and to recognise, while they are alive, the contribution of others.

The Award is not for students.

Tax practitioners are among the likely recipients and so are academics, people in Government, including the ATO and Treasury.

The Award is not in recognition of voluntary work or the holding of certain office. A tax practitioner in Cairns or Launceston may be the recipient. So may a QC in Melbourne, a Federal Court Judge or a member of the ATO.

The Award is to recognise the objective contribution of the recipient.

Contribution of Graham Hill

Nearly every tax practitioner has heard of Graham Hill and many personally knew him.

His greatest contribution to revenue law was in the area of practising, teaching and deciding revenue issues.

Professor Patrick Gallagher had this to say of Graham as an academic:

“In that time, he had created an unannounced reputation as one of Australia's leading tax academics – albeit his academic work was always ‘part-time’ – in name at least. The quality of his teaching was exceptional and his writings and legal research (which have been fully catalogued recently by Colin Fong), in the form of papers, judgments and public addresses – not to mention the Stamp Duty service he wrote with Bill Cannon and Michael Aitken – were at the cutting edge of practical tax analysis.”

The contribution made by Graham was recognised in 2002 by the Sydney University with the conferring of the degree of Doctor of Laws. The Chancellor of the University of Sydney, Justice Kim Santow, then said of Graham that he had “a research and publication record of which a full-time academic could be proud”.

Revenue law practitioner, Robert Richards has written of Graham:

“There are few tax practitioners who would not have personally known the late Justice Graham Hill...

The reason why Graham Hill was so well known to the tax profession was because of his unparalleled accessibility. He lectured in stamp duty and indirect taxes at Sydney University for over 40 years, there were few significant tax conferences which he did not attend and

contribute to, and few tax discussion groups and the like which could not rely upon him to grace their annual dinners.”

Justice Ian Gzell has summed up Graham’s contribution as a judge in these words:

“Justice Graham Hill’s exceptional level of scholarship is evident throughout his judgments. They are part of his legacy to his fellow judges, to members of the profession, and to academics involved in the taxation field. They will be referred to often in the years to come for I doubt that any one else will emerge with the gifts he possessed to take his place and divert our attention away from the enormous contribution he made to taxation law jurisprudence in this country.”

Distinguished Advisory Panel

To assist the Committee in selecting the recipient, a distinguished Advisory Panel has been established.

Nominations close 13 October 2006

Further details of the Award appear at www.grahamhillaward.com.au, including how to nominate.

If you know of a suitable recipient do not let this opportunity pass to nominate him or her.

Robin Speed
Speed and Stracey Lawyers
29 August 2006

5 Applications invited for Graham Hill IFA Research Prize. Fully paid participation in IFA Congress and Poster Program Kyoto, Japan 2007

Justice Graham Hill who was the patron of ATTA and the president of the 2003 International Fiscal Association (IFA) Congress in Sydney and a leading figure in tax in Australia over the last 30 years died in August 2005. The Australian IFA branch in association with ATTA has established a prize in his memory known as the Graham Hill IFA Research Prize.

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. The details of the prize and the application process are set out below.

Members of ATTA supervising doctoral students who qualify are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

The Prize

The Australian IFA branch will pay for one Australian doctoral student to attend an IFA Congress once every two years as part of the Poster program (which involves preparing posters explaining the subject of the thesis and discussing the thesis with interested participants in the Congress).

The payment includes an advance purchase economy airfare and per diem to cover budget hotel for six nights and other incidental expenses. The prize will be paid as a cash sum in advance, not against receipts. The winner participating in the poster program will not need to pay the registration fee for the Congress but will be given complimentary registration by IFA (which is the standard arrangement for the poster program).

The prize will first be offered in relation to the annual IFA Congress in Japan in 2007.

Application process

All doctoral students enrolled at Australian universities working in subjects which have an international or comparative tax dimension are eligible. Applicants will have made progress on their thesis at least to the point that they have a detailed thesis proposal and have written at least one full chapter.

Applications should be sent to Professor Chris Evans, email cc.evans@unsw.edu.au The initial application need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2006.

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 1,000 registrants).

ATTA has appointed as the initial panel of judges Professor Rick Krevier of Monash University, Professor Chris Evans of the University of New South Wales, and Professor Dale Pinto of Curtin University of Technology.

The winner of the prize will be announced at the Annual ATTA conference early in 2007.

This will give time for the winner to prepare for the poster program at the IFA Congress in Kyoto which will be held 30 September to 5 October 2007. The winner is expected to provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

6 Call for ATAX Research Fellowship Applicants 2007

In 2007 Atax will offer two Research Fellowships to visiting academics or practitioners keen to further their research in the field of taxation and related disciplines. Each Fellowship is valued at up to A\$7,500.

Research Fellows normally spend four weeks working at Atax on a mutually agreed area of research. During their stay, Fellows are involved in the following activities:

- producing at least one research paper on a topic of taxation interest to be published in a refereed journal with due acknowledgement of the Fellowship;
- conducting an Atax staff seminar for interested tax academics;
- collaborating with Atax staff in writing a paper on any aspect of taxation or its related disciplines and suitable for eventual publication in a refereed journal; and
- participating in Atax collegial activities during the period of the Fellowship.

Atax will provide office space and computer equipment at its campus in Sydney, Australia. Fellows will be responsible for organising their own travel and accommodation arrangements. The preferred timing for successful applicants to undertake the Fellowship is August 2007, but other times of the year may also be possible.

Selection

Selection is based on the applicant's field of interest, research proposal and on their ability to contribute to the Atax research profile.

Application

Applications are invited from academics and others working in taxation and related disciplines from around the world. To apply, applicants must send a letter of application, indicating the area they wish to research under the Fellowship, a current curriculum vitae and their preferred timing to undertake the Fellowship.

Applications should be sent to:

Associate Professor Margaret McKerchar, Research Fellowship Convenor

Atax, Faculty of Law

UNSW SYDNEY NSW 2052

AUSTRALIA

Email: m.mckerchar@unsw.edu.au

Applications to undertake the Research Fellowship in 2007 must be received by 30 November 2006. Successful applicants will be notified by 31 December 2006 and undertake the Fellowship in 2007.

Further information

For further information about the Research Fellowship, please contact Associate Professor Margaret McKerchar by phone on +61(2)9385 9562 or by email m.mckerchar@unsw.edu.au.

7 Codex Online

www.codex-online.com is a legal information site functioning as a community tool for publishing, consulting and commenting legal documents. It is a mix of European and US information. Registration is necessary to use it fully, but is free. The website offers:

The possibility for any user of the site to publish legal documents online

- A fully searchable database
- A legal news alert service
- A professional directory

Subjects covered include: Administrative Law; Arbitration Law; Civil Law; Constitutional Law; Criminal Law; Economic Law; European Law; Foundations Of The Law; Insurance Law; Intellectual Property; International Private Law; IT Law; Labour Law; Law Of Professions; Law Of Public Tender; Press And Media Law; Process Of Law; Public International Law; Social Law; Tax Law; Other

I found this out via a law librarian at the University of New South Wales.

8 Taxation Issues in the Twenty-First Century, Adrian Sawyer (ed) 2006

The Centre for Commercial and Corporate Law Inc, based at the Law School, University of Canterbury, is pleased to announce the release of its latest work *Taxation Issues in the Twenty-First Century* edited by Associate Professor Adrian Sawyer (University of Canterbury).

This publication comprises an exciting and innovative collection of essays on contemporary twenty-first century legal, accounting and policy issues in the area of taxation. The contributors are leading academics and taxation law practitioners primarily from New Zealand, with a foreword from Sir Ivor Richardson.

Taxation Issues in the Twenty-First Century will be an invaluable resource for legal practitioners involved in taxation law and practice, taxation law academics, taxation law students, and tax policy officials.

The essays include careful legal analysis and practical commentary on the following issues:

- Tax Compliance Issues: including behavioural compliance research, the role of tax practitioners in taxpayer compliance, and ways to reduce tax compliance costs;
- Income Tax Issues: including the capital/revenue distinction and the associated persons test for land transactions;
- Avoidance Issues: including discussion on the need to rewrite section BG 1 Income Tax Act 2004 and the implications of the Peterson case;
- Tax Policy Issues: including the appropriateness of the regimes for taxing offshore investments and tax issues associated with a single trans-Tasman economic market;
- Tax Administration Issues: including reviews of the adjudication and binding rulings functions of the Inland Revenue Department; and
- Indirect Taxation Issues: including reviews of the going concern issue with GST and the taxation of fringe benefits.

Copies are available at NZD55.00 or AUD55.00 (including postage to Australia). To order your copy please email andrew.maples@canterbury.ac.nz or visit the website www.laws.canterbury.ac.nz/cccl/ccclpubl

9 Vacancies

University of Technology, Sydney, LECTURER/SENIOR LECTURER Faculty of LAW Ref No. R20906

The Faculty of Law under a new leadership team invites applications for up to four positions at lecturer or senior lecturer level. Scholars from any legal discipline are invited to apply but the Faculty has particular needs in industrial law and commercial law including insolvency, **taxation**, company law and equity.

Salary range:

Lecturer \$66,254 - \$78,659

Senior Lecturer \$81,109 - \$93,368.

Appointment will be made at the level appropriate to the successful applicant's qualifications and experience. The University offers salary packaging plus attractive superannuation.

Application procedure: Obtain the selection criteria, which you need to address in your application, by clicking the above reference number. You will be expected to nominate the level that you are applying for, and address those selection criteria relevant to that level.

If you then require further information contact Professor Philip Griffith on 02 9514 3766. Applications should be received by 6 October 2006 details of three referees, quote the Ref No., and be addressed to: humanities.recruitment@uts.edu.au

ASSOCIATE PROFESSOR/ PROFESSOR Faculty of Law Ref No. R30906

The Faculty of Law under a new leadership team invites applications from established scholars to strengthen and further develop its research and teaching capability and to assist in fulfilling the Faculty's strategic aims.

Salary range:

Associate Professor (Level D) \$97,454 - \$107,258 per annum

Professor (Level E) \$125,239 per annum

Appointment will be made at the level appropriate to the successful applicant's qualifications and experience. The University offers salary packaging plus attractive superannuation.

Application procedure: Obtain the selection criteria, which you need to address in your application, by clicking on the reference number above. You will be expected to nominate the level that you are applying for, and address those selection criteria relevant to that level.

If you then require further information contact Professor Philip Griffith on 02 9514 3766. Applications should be received by 6 October 2006, include details of two three referees, quote the Ref No., and be addressed to: humanities.recruitment@uts.edu.au

Professor Jill McKeough
Dean
Faculty of Law
University of Technology, Sydney
PO Box 123 Broadway
NSW 2007

61 2 9514 3490 Tel

61 2 9514 3488 Fax

10 Tax, Accounting, Economics and Law Related Meetings

Local

Australian Tax Research Foundation **Business tax reform - Meet the critics**, Thursday 28th - Friday 29th September 2006, The Mint, 10 Macquarie Street, Sydney

At this two day conference practitioners and academics will present papers which will be published as a book by the Australian Tax Research Foundation. The papers will identify the strengths and weaknesses of business tax reform in Australia up until the present and starting with the 1999 "Review of Business Taxation" (RBT) otherwise known as the Ralph Report. While some efficiencies, improved policy settings and simplification have been achieved, there is a general perception that Australian business taxation has overall become more complex as a result of business tax reform. The conference will examine whether this view is correct; if it is correct, how this may have come about; missed opportunities for simplifying business taxation; and how significant flaws in existing business tax rules may be corrected.

Who should attend? Practitioners, academics and Treasury and Australian Taxation Office officers with an interest in business tax policy and technical issues.

Kirsty Payne – Administrator, Australian Tax Research Foundation

Tel: (02) 8223 0011; Fax: (02) 8223 0077 Email: kirstypayne@taxinstitute.com.au

Speakers include: Michael Dirkis; Lachlan Wolfers; Michael Brown; Graham Partington; Jane Madden; Miranda Stewart; Geoff Lehmann; Brett Bondfield; Geoff Dunn; Stefan Kolbe; Paul Abbey; Alf Capito; Graeme Cooper; Greg Smith and a panel selected from the speakers. REGISTRATION FEES \$395 (incl \$35.91 GST) \$195 FULL TIME LECTURER (incl \$17.73 GST) \$95 FULL-TIME STUDENT (incl \$8.64 GST)

Registration includes technical materials, lunch and refreshments, but not the Conference Dinner. All fees are inclusive of GST. This document will be a Tax Invoice for GST purposes when completed and payment has been made. Please retain a copy for your records.

The Australian Tax Research Foundation is pleased to announce that this conference will now be held free of charge to ATTA participants who register by COB this Friday 22nd September 2006.

Atax Seminars. Please note the new address for Atax, The Law Building, University of New South Wales Building F8, Union Road, UNSW Kensington Campus Sydney 2052 (Access via Gate 2 off High Street). Julie Cassidy on Friday 29 September and Natalie Stoianoff on Friday 13 October. Seminars begin at 1.30pm (room 201 for Julie, TBA for Natalie). Light lunch provided from 1pm in staff common room (level 2). Those interested in attending need to RSVP to Marg McKerchar on 02-9385 9562 by COB on the Wednesday beforehand for catering purposes please.

Julie's topic: "ATO Practice Statement Law Administration on the Application of General Anti-Avoidance Rules PS LA 2005/24: A Selective Assessment of Part IVA Jurisprudence?"

Natalie's topic: Differential Rating on Rural Land: an Impediment to Biodiversity Conservation.

Professor Rebecca Boden of the University of Wales Institute will be giving a seminar on 3 November (topic to be confirmed). Those interested contact Marg McKerchar for more info.

Australian Tax Research Foundation, 19 + 20 October, 2006, Dockside Conference Centre, Darling Harbour, Sydney **Executing Australia's Income Tax - There Must be a Better Way.** The focus of the conference is how Australia goes about executing its income tax. Our speakers will examine the extent of the complexity in the way we choose to create the income tax, sources of that complexity, and what can be done about it. How much of the complexity of our income tax is explained by meeting other goals like enhancing equity, competitiveness, revenue adequacy or controlling avoidance?

Are there major administration and compliance gains to be made from changes to the execution of tax policy? Is the complexity in the way Australia does income tax primarily a function of base-constricting measures which could and should just be removed?

The conference offers a counter-point to current views – that tax reform is all about reducing tax rates, or tax reform simply means base-broadening. So we will test the proposition – is it possible to create a robust effective income tax in a much simpler way? Maybe it doesn't have to be like this.

Speakers include: Justice Richard Edmonds, Federal Court of Australia; Peter Quiggin, First Parliamentary Counsel, Office of Parliamentary Counsel; Brian Arnold, Goodmans LLP, Toronto; David White, Victoria University of Wellington; Graeme Cooper, University of Sydney; Michael Dirkis, Taxation Institute of Australia; Garry Payne, ATAX, UNSW; Cameron Rider, Melbourne University; Miranda Stewart, Melbourne University; John Taylor, UNSW; Michael Brown, Tax Outsourcing

Cost: Full-time academics - \$195; Contact: Kirsty Payne on (02) 8223 0011 or email kirstypayne@taxinstitute.com.au

Twenty years of GST: the best path forward, A conference on the 20th anniversary of the New Zealand GST, Thursday 16 November – Saturday 18 November 2006, Wellington, New Zealand. Early Bird Registrations closes 7th October. As global initiatives to reduce trade tariffs force countries around the world to consider new forms of revenue raising, value added

tax (VAT) has emerged as one of the most important tax and revenue issues facing the world today.

Twenty years after introducing the purest value-added tax in the world, New Zealand continues to reduce exemptions to its ground-breaking Goods and Services Tax (GST), and survives to tell the economic tale. Join Sir Roger Douglas, the New Zealand Minister of Finance who introduced GST, and nearly thirty other international experts, as they review New Zealand's experience. Their focus will be on policy, political, legal, and administrative perspectives to GST/VAT issues, especially in the Asia-Pacific region.

Programme organizer, Associate Professor David White of Victoria University of Wellington's Centre for Accounting, Governance and Taxation Research (CAGTR), says "The challenges GST/VAT pose have been underestimated by everybody – governments, tax advisers, businesses and researchers." "Good policy design, business practice and tax administration can reduce complexity and compliance cost but it's nonsense to say that the GST/VAT is a simple tax. We urgently need to better understand this tax, which, on average, raises about 25% of tax revenue in around 140 countries."

Conference sessions will consider financial services, cross border services, real property issues, revenue and business risk, the interpretation of GST law, economic integration in the Asia-Pacific and GST/VAT, and the future of the GST/VAT.

Organized by the CAGTR at Victoria University of Wellington, in collaboration with the Taxation Law and Policy Research Institute at Melbourne's Monash University, 'Twenty Years of GST: the Best Path Forward' is part of a larger, five part GST Project. The GST Project includes the publication of a book on New Zealand's GST experience and current GST/VAT issues, using material from conference presentations.

The overall aim of the GST Project is:

- to research and publish analyses of the New Zealand GST model, law and practice, and current GST/VAT issues;
- to foster more GST/VAT research in the Economics, Accounting and Legal disciplines; and
- to encourage better teaching of GST policy, law and practice in New Zealand, and in the wider Asia-Pacific region.

Senior tax administrators from 13 Asian countries, in Wellington to attend the annual Study Group on Asian Tax Administration and Research are expected to attend.

The New Zealand Minister of Revenue, the Hon Peter Dunne, will open the 'Twenty Years of GST: the Best Path Forward' conference at a reception on Thursday 16 November. The conference runs all day Friday ending with a celebratory dinner at which the outstanding Taumata Whitireia Dance Company will perform traditional and contemporary Maori and Pacific dance pieces. The conference finishes on Saturday 18 November at 1.15pm. Speakers include Justice Peter Blanchard, Supreme Court of New Zealand, Michael D'Ascenzo, Australian Federal Commissioner of Taxation, Hon. Siosua 'Utoikamanu, Tongan Minister of Finance, Satya Poddar, Partner, Ernst & Young, India and Professor Ben Terra, University of Amsterdam, The Netherlands.

To register, and for more information including a full list of the 26 speakers and 12 commentators, please visit <<http://www.vuw.ac.nz/sacl/about/gst2006/index.aspx>> or contact Robyn McNeil at:

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Taxation Institute of Australia 2006 National GST Intensive, 2-3 November 2006, Langham Hotel, Melbourne, further enquiries Carol Hull, 02-82230034 or carolhull@taxinstitute.com.au; <http://www.taxinstitute.com.au> 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>

The **Fifth Australian Society of Heterodox Economists Conference**, University of New South Wales, 11 -12 December 2006. Please note that there is now a Symposium on "Refugees, a burden or a benefit? - the cost of Human Rights."

The following symposia and calls for papers are being organised for the SHE Conference, in addition to the general session:

Collective bargaining under attack
Burma's Economic Dystopia
Development in the Twenty First Century
Capabilities
On the Teaching of Political Economy
Women's Retirement Incomes: Research, Policy and the Politics of Change
The Current State of Progressive Economics Refugees, a burden or a benefit? - the cost of Human Rights

Australasian Chapter of IAFPE at the 5th SHE conference 11–12 December 2006 CALL FOR PAPERS : http://she.web.unsw.edu.au/Conference_2006/SHE_IAFFE_CfP_2006.htm
Details at: http://she.web.unsw.edu.au/Conference_2006/SYMPOSIA.htm

Taxation Law units of study available on a single unit "attendance only" basis through the **Faculty of Law, University of Sydney**. Taxation Law units of study available during 2006. (Cost \$1,950 per unit). Units available are:

- * Advanced Customs Law
- * Advanced Goods & Services Tax
- * Australian International Taxation
- * Comparative Corporate Taxation
- * Comparative Income Taxation
- * Comparative International Taxation
- * Comparative Valued Added Tax
- * Corporate Taxation
- * Customs Law
- * Goods & Services Tax Principles
- * Impact of Tax on Business Structures & Operations
- * International and Comparative Law of Trusts
- * Public Policy
- * Stamp Duties
- * Tax Administration
- * Tax of Business & Investment Income A
- * Tax of Business & Investment Income B
- * Taxation of Corporate Groups
- * Taxation of Financial Transactions
- * Taxation of Partnerships and Trusts

- * Taxation of Superannuation
- * Tax Treaties
- * Transfer Pricing in Taxation
- * UK International Taxation
- * US International Taxation

To obtain a full copy of the booklet relating to Single Unit Enrolments in Taxation in 2006, please download the following document from the Faculty's website:

http://www.law.usyd.edu.au/cle//2006/2006_TaxBrochure.pdf

If you have any queries concerning single unit enrolment or are unable to download the booklet, please contact Ms Val Carey, Continuing Legal Education, Faculty of Law (Telephone 9351 0238, email: valc@law.usyd.edu.au). 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.

University of Melbourne Law School Postgraduate Studies in Law 2006, Single subjects. Students who want to advance their professional knowledge in a particular field, without wishing to enrol in a formal degree, may enrol in single subjects on a Continuing Education basis. All subjects in the Graduate Program may be undertaken on this basis, subject to place availability.

Single subjects may be taken with or without undertaking assessment. Students who do not plan to submit assessment should enrol on an audit basis.

Subjects may be taken towards meeting CPD/MCLE requirements in Australian states and in other common law jurisdictions with mandatory legal education requirements. Details should be checked with individual accreditation authorities. For example, solicitors in Victoria and New South Wales may claim one unit for each hour of attendance for activities relevant to their immediate or long term needs in relation to professional development and the practice of the law.

Students can credit up to two subjects taken under Continuing Education towards a masters degree or graduate diploma.

Entrance Criteria

The Selection Committee will evaluate the applicant's ability to enrol in a single subject using the following criteria:

A degree in Law leading to admission to practice (LLB, JD or equivalent); or
 A degree in a relevant discipline and at least one year of documented relevant professional experience.

Students without legal qualifications should bear in mind that the courses are offered in the discipline of law at an advanced graduate level. While every effort will be made to meet the special needs of candidates trained in other fields, concessions will not be made in the general levels of instruction or assessment. Most subjects, therefore, assume the knowledge usually acquired in an undergraduate degree in law or equivalent.

Fees

Australian Residents

Subject fees: \$3,125 each
 Audit only: \$2,500 each

International Students

Subject fees: \$3,250 each
 Audit only: \$2,500 each

It is not possible to apply for FEE-HELP for single subject enrolment.

Applications

Applications may be made at any time before the commencement of the subject.

Students should complete an Application for Admission Form and submit it with the relevant documentation to the Graduate Administration Office, Faculty of Law.

Various tax subjects are listed at

<http://graduate.law.unimelb.edu.au/go/subjects/2006/index.cfm>

Nineteenth Annual Australasian Tax Teachers Association Conference 2007, January 2007, University of Queensland Law School. Contact Kerrie Sadiq, k.sadiq@law.uq.edu.au

Overseas

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

Canadian Tax Foundation Event schedule 2006 <http://www.ctf.ca/profDev/schedule1.asp>

Trusts & Tax in Asia - Current Issues, Theory, Practice and Debate, STEP Asia Conference, Hong Kong 11-12 October 2006. Contact Rachel Greenwood: rachel@barkerbrooks.co.uk

The Seventh Annual Global Conference on Environmental Taxation: Instruments of Change for a Sustainable Economy, 22-24 October 2006, Ottawa, Canada <http://www.environmental-tax-conference.uottawa.ca> Call for papers. Proposals should be emailed to envconf@uottawa.ca no later than 1 February 2006.

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 (ITA) 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

For 2006 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 62 nd International Atlantic; Philadelphia 5-8 October 2006

International Network for Tax Research, Call for Expressions of Interest in the INTR Tax and Development Conference. The International Network for Tax Research (INTR), a network of research institutions focused on research in taxation and associated with the OECD's Centre for Tax Policy and Administration, is sponsoring a Conference on Taxation

and Development. The conference will be held November 3-5, 2006 in Ann Arbor, Michigan and is being hosted by The University of Michigan Law School. Papers on a variety of topics will be presented and discussed. The topics will include issues of tax policy design for developing countries, the role of international organizations in the shaping of developing country tax systems, tax competition from the perspective of developing countries and an examination of investment incentives. As places at the Conference will be limited, INTR is seeking expressions of interest from persons who might wish to attend the conference. Places are limited and will be filled on a first come, first served basis. If you wish to attend, could you please contact Audrey.glynn@oecd.org There will be a USD \$100 registration fee. Australian speakers include Binh Tran-Nam (Australian School of Taxation, UNSW) and Miranda Stewart (Law School, University of Melbourne).

European Association of Tax Law Professors Meetings and conferences

<http://www.eatlp.org> 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 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 of events <http://www.lexisnexis.com.au/aus/conferences/calendar/default.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/> Hieros Gamos Worldwide Law Events Calendar

http://www.hierosgamos.org/hg/db_meetings.asp?action=search

<http://www.hg.org/calendar.html>

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.

11 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

Australia. Treasury *Australian tax treaties*, includes Treaty information, Australian domestic implementation, Withholding taxes (% rate limits), 6 September 2006
http://www.treasury.gov.au/documents/625/XLS/Australian_Tax_treaty_tableSept2006.xls

Australia. Treasury *Review of taxation secrecy and disclosure provisions*, discussion paper, August 2006, http://www.treasury.gov.au/documents/1121/PDF/Secrecy_and_Disclosure.pdf

(2006) 30 *CCH Tax Week*

- Dietz, Alison "Revised AML/CTF draft bill: how it affect the super industry"

(2006) 31 *CCH Tax Week*

- Scott, Hayden and Haines, Simon "TOFA hits the road: Div 230 and City Link (Pt 1)"

(2006) 32 *CCH Tax Week*

- Scott, Hayden "TOFA hits the road: Div 230 and City Link (Pt 2)"

(2006) 33 *CCH Tax Week*

- Abrahams, Derek "Salary sacrifice – effects of recent and proposed super changes for employees"

(2006) 4 (1) *eJournal of Tax Research*

- 'The International Income Taxation of Portfolio Debt in the Presence of Bi-Directional Capital Flows - Ewen McCann and Tim Edgar

- 'Coming out of the Dark? The Uncertainties that Remain in Respect of Part IVA: How does Recent Tax Office Guidance Help?' - Nicole Wilson-Rogers

- 'The Case for Measuring Tax Gap' - **Jacqui McManus** and **Neil Warren**

- 'IT Adoption Strategies and their Application to e-filing Self-Assessment Tax Returns: The Case of the UK' - Ann Hansford, Andrew Lymer and Catherine Pilkington

Gans, Joshua S & Leigh, Andrew *Did the death of Australian inheritance taxes affect deaths?* Canberra, Australian National University, Centre for Economic Policy Research, August 2006, Discussion Paper 530, <http://econrsss.anu.edu.au/pdf/DP530.pdf>

(2006) 12 (3) *New Zealand Journal of Taxation Law & Policy*

- Editorial: **Adrian Sawyer** and **Lin Mei Tan**

- Comment: Time for a Lifestyle Tax Break? - Jim Ryan

- Perceptions of Tax Evasion as a Crime: Evidence from New Zealand - **Ranjana Gupta**

- The United Nations: A Forum for Global Tax Issues? David Spencer

(2006) 10(1) *The Tax Specialist*

- Batrouney, Jennifer "Editorial: Rulings and the rule of law"

- Spence, Ken "Re-targeting capital gains tax for non-residents: Proposed Division 855 – 'winners and losers'"

- Ward, Neil and Kokkinos, Alexis "TOFA – a practical application of the proposed rules"

- **Rider, Cameron** "Taxation problems with intellectual property"

- Pagone, Tony "Part IVA – the voyage continues"

- Hadassin, Mark and Saville, Sarah "Foreign hybrids – beware of the thorns"

(2006) 41(2) *Taxation in Australia*

- Taxwrite services "Taxing issues"

- Mills, Andrew "President's report: Tax transparency – consulting with the ATO"

- Rowland, Noel "CEO's report: Convention and product news"

- Taxwrite services "CGT relief – trusts with the same beneficiaries and terms"

- Schneller, Lynne "Recent additions to the library"

- Rider, Andrew "National mortgage duty changes – two steps forward and one step back"

- Norman, Peter "Capital gains tax reforms for non-residents"

- Wolfers, Lachlan "GST and related income tax issues affecting property"

- Stacey, Paul "GST and deposits: the story behind the news"

- Westbury, Shelley and Koch, Trisha "My client the accidental expat – outbound individuals"

- Lambourne, Philip and Jeremiah, Rob "Discretionary trusts post the Westpoint litigation"

- Clarke, Matthew "Tax cases: GST on forfeited deposits"

- Maddocks Lawyers "Questions and answers: Temporary resident: a new class of Australian taxpayer"

Taylor, John *Beyond 4100 - a report on measures to combat rising compliance costs through reducing tax law complexity*, Sydney, Taxation Institute of Australia, 2006
http://www.taxinstitute.com.au/files/Taylor_Report_24_May_06_FINAL.pdf

Tran-Nam, Binh (Ed) *New paradigms in economics of welfare and trade under globalisation and regionalisation: conference on the occasion of Professor Murray Kemp's 80th birthday*, Sydney, Atax, 2006

(2006) 34 *Weekly Tax Bulletin*

- Bull, Stephen "Tax fraud – after Wickenby – Part 2"
- Jones, Stuart "Super simplification to hit large terminal payments"

(2006) 35 *Weekly Tax Bulletin*

- Stitt, Ross "What corporate taxpayers need to know about the ATO's approach to litigation"

(2006) 36 *Weekly Tax Bulletin*

- Hill, Peter "GST scheme promoters in a world of their own"

Overseas

Alam, Quamrul; Robinson, Mariam & Pacher, John 'Public-sector reform: employment security and quality of decision making in the Australian Taxation Office' (2006) 29 *International Journal of Public Administration* 743-758

Dean, Steven A 'Attractive complexity: Tax deregulation, the check-the-box election, and the future of tax simplification' (2005) 34 *Hofstra Law Review* 405-68

Derivatives & Financial Instruments Number 4 -2006

- Belgium - 'Deduction Allowed for Notional Interest: How the Centre of Europe Became an Interesting Tax Location' - Géry Bombeke and Eric von Frenckell
- 'Business Restructuring Planning the Chinese Way ("Round-Tripping"): Do the Chinese Know Something We Don't?' - A.W. Granwell and Qinghua Xu
- COMPARATIVE SURVEY - Tax Treatment and Consequences of Debt Restructuring and Workouts
- 'Spain' - Florentino Carreño, Rebeca Rodríguez and Cristina Mayo
- 'Switzerland' - Daniel U. Lehmann

RECENT DEVELOPMENTS

International

- 'OECD Global Forum and Exchange of Information in Tax Matters: Recent Developments in Australia and New Zealand' - Anton Joseph
- 'Italy - Supreme Court Decisions on Dividend Washing and Abuse of Rights in Tax Matters' - Francesco Camerlingo

Dodge, Joseph M & Soled, Jay A 'Debunking the basis myth under the income tax' (2006) 81 *Indiana Law Journal* 539-600

European Taxation Number 9 -2006

- SPECIAL ISSUE
- 'European Union - The European Court of Justice Judgment in Marks & Spencer – Comment and Analysis'
- 'Marks & Spencer: The Paradoxes' - Pim M. Smit
- 'The ECJ at the Crossroads: Balancing Tax Sovereignty Against the Imperatives of the Single Market' - Frans Vanistendael
- 'Direct Taxation: Is the ECJ Heading in a New Direction?' - Michael Lang

- 'Marks & Spencer: Are National Tax Systems Éclairé?' - Sjoerd Douma and Caroline Naumburg
- 'Previous EU Proposals for Cross-Border Loss Relief ' - LA Denys
- 'Recent EU Developments in Relation to the Marks & Spencer Case' - Gerard TK Meussen pp. 449-452
- EC UPDATE HUMAN RIGHTS ISSUES AND DEVELOPMENTS
- 'Netherlands Tax Law Meets Human Rights Law' - Hans Pijl
- WHAT'S GOING ON IN ...
- 'European Union - The Advocate General's Opinion in Denkavit II' - Jaap Bellingwout and Séverine Baranger
- 'Swiss Supreme Court Decision on Treaty Abuse' - Stefan Oesterhelt and Maurus Winzap
- 'New Turkish Corporate Income Tax Act Approved' - Billur Yalti

Frost, Warwick & Lawrence, Meredith 'Commentary: taxes and host-tourist tensions in Australian coastal resorts' (2006) 9 *Current Issues in Tourism* 152-56

Graetz, Michael J & Warren, Alvin C Jr 'Income tax discrimination and the political and economic integration of Europe' (2006) 115 *Yale Law Journal* 1186-1255

International Transfer Pricing Journal Number 5 - 2006

- 'EU Transfer Pricing Documentation Requirements: A Critical Analysis and Comparison Michiel Beudeker and Stijn Janssen
- 'Transfer Pricing Documentation Requirements: A Comparison of German and French Practice' - Pierre Escaut and Ina Sprenger
- Comparative survey
- 'Australia - Supply Chain Management' - Shannon Smit
- 'Austria - Supply Chain Management' - Christian Halwachs
- 'Canada - Supply Chain Management' - J Scott Wilkie
- 'Ireland - Supply Chain Management' - William T Cunningham
- RECENT DEVELOPMENTS
- 'Netherlands - Transfer Pricing Implication of the Proposed Patents Box Eduard Sporken and Edwin Gommers
- 'Sweden - Supreme Court Decision on Intra-Group Service Fees' - Anna Berglund

Kelly, Andrew H & **Stoianoff, Natalie P** 'Biodiversity conservation and local government taxes in Australia', in: Kreiser, L. et al (eds), *Critical issues in environmental taxation: Volume III*, Richmond Law & Tax Limited, 2006, Chapter 29

Klor, Esteban F 'A positive model of overlapping income taxation in a federation of states' (2006) 90 *Journal of Public Economics* 703-23

Kopczuk, Wojciech & Slemrod, Joel 'Putting firms into optimal tax theory' (2006) 96 *American Economic Review* 130-34

Kysar, Rebecca M 'The sun also rises: the political economy of sunset provisions in the Tax Code' (2006) 40 *Georgia Law Review* 335-406

Stoianoff, Natalie P; Kaidonis, M., House, L., 'Do tax concessions for mining site rehabilitation work? Evaluating 10 Years of reform', in: Kreiser, L. et al (eds), *Critical issues in environmental taxation: Volume III*, Richmond Law & Tax Limited, 2006, Chapter 27

Voyce, Malcolm ' Shopping malls in Australia: The end of public space and the rise of 'consumerist citizenship'?' (2006) 42 *Journal of Sociology* 269-286

12 Quotable quotes

"TRIOLI: The ATO, the Australian Tax Office, is now taking action against 27 workers for breaches of privacy looking into files when they simply shouldn't be doing that. What's wrong with the culture in that Department?"

TREASURER: Well it is absolutely unacceptable for anybody to breach privacy in relation to tax matters.

TRIOLI: Why do you think this has come about in the ATO which largely even though we might grumble about the ATO, seems to have quite a good reputation up until now.

TREASURER: Historically it has had a good reputation and if anybody has breached the privacy guidelines, that is absolutely unacceptable and those people should be severely dealt with. You know it is just not acceptable to access someone's private details whether you are working in the Tax Office or the Motor Registration branch or anywhere else as far as I am concerned.

TRIOLI: Is there a culture problem in the ATO as you see it?

TREASURER: I don't know if it is a culture problem.

TRIOLI: It can't just be a few bad apples when you are talking about 27.

TREASURER: Well, the good thing is that the management has identified this and the management will deal with them. And as I said it is absolutely unacceptable and I am very pleased that the management has identified this and they have taken proactive steps in relation to it".

Source: Interview with Virginia Trioli 702 ABC Tuesday, 29 August 2006 8.35 am
<http://www.treasurer.gov.au/tsr/content/transcripts/2006/128.asp>

Tax laws slimmed down

'Australia lost 4100 pages of tax law yesterday after federal parliament voted to repeal obsolete tax legislation as part of Treasurer Peter Costello's push to reduce red tape. Many of the inoperative tax laws derived from 60 obsolete tax acts dating back as far as the 1930s when Australia's tax act was just 120 pages, Treasury said.
Fleur Anderson

Source: *Australian Financial Review* 8 September 2006 p 28. See *Tax Laws Amendment (Repeal of Inoperative Provisions) Bill 2006* (Cth).

Editor's note: Will some operative provisions be repealed?

"The Australian Taxation Office and Centrelink are turning to "data mining", which digs through tons of data to create a detailed picture of behaviours - and income and expenses - that are typical of tax non-payment and welfare fraud.

Based on these profiles, Centrelink will decide whether to check your benefits claim. And the ATO says it will decide how much to hassle you or your business for your tax arrears, depending on whether your profile fits the classic bad debtor."

Source: Lebihan, Rachel 'Beware the fraud profilers' *Australian Financial Review* 15 September 2006 p 3

ATTA News October 2006

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

Editor: Colin Fong, School of Law, University of Notre Dame Australia, Sydney
cfong@nd.edu.au

ATTA website <http://www.atax.unsw.edu.au/atta>

Contents

1 Editorial	1
2 ATTA 2007 conference call for papers	1
3 Arrivals, departures and honours	2
4 The 2006 Graham Hill Annual Award	3
5 Applications invited for Graham Hill IFA Research Prize. Fully paid participation in IFA Congress and Poster Program Kyoto, Japan 2007	4
6 Call for ATAX Research Fellowship Applicants 2007	5
7 How to go about writing an opinion or paper	6
8 Brush with fame!	8
9 Kluwer Law International	8
10 Tax, Accounting, Economics and Law Related Meetings	9
11 Recent publications	13
12 Quotable quotes	15

1 Editorial

As part of an assessment task, my students were asked to submit journal articles published in the past 6 months. A group of students submitted to me, 2 journal articles, dated June 1993 and November 2004 and I told them these were not published within the past 6 months. In the afternoon, they then emailed me 2 journal articles published both within the last 6 months but both were American. All other students submitted Australian tax articles. These things are sent to try us! If you have had similar trying times, please share your experiences. Perhaps a tax research lecture/seminar or workshop is needed in an already crowded curriculum!

Colin Fong

2 ATTA 2007 conference early bird registration

The TC Beirne School of Law at the University of Queensland is pleased to be hosting the Nineteenth Annual Conference of the Australasian Tax Teachers Association from the 22nd–24th January 2007.

All details for the event are available on our ATTA Conference website:

<http://www.law.uq.edu.au/attaconference>

For any further information please contact the Law School Research Office staff Trisha Barbour (t.barbour@law.uq.edu.au) or Teola Marsh (t.marsh@law.uq.edu.au)

Early Bird Registration

A discounted rate of \$330 is available to attendees who register before December 1. After this date registration will be \$400 for the full conference program. There are also options for individual day and session attendance. For full details please visit the registration page of the conference website: (<http://www.law.uq.edu.au/attaconference/registration.php>)

Full written conference papers must be submitted to Trisha Barbour (t.barbour@law.uq.edu.au) or Teola Marsh (t.marsh@law.uq.edu.au) by 1st December 2006.

3 Arrivals, departures and honours

Dear Friends, Colleagues and Advisers,

After almost 20 years of being SJSU's MST Program Director and Executive Director of the High Tech Tax Institute, I have decided it is time for me to retire from my SJSU professorial responsibilities, as of the Summer of 2007. My wife Hilary and I have been contemplating and planning for this retirement over the past few years and it is now a good time to actuate it. During the upcoming transition year, I will teach, continue working on tax research, help the students and firms in their recruiting efforts, and continue in my role as MST Director.

In the future, I will continue to do tax research, which I find stimulating and interesting; my outside teaching and consulting activities; Fulbright Senior Specialist functions, my normal hectic travel schedule for professional, research and personal reasons; utilize our NYC pied a terre more; as well as direct my energies to some long deferred projects. I will certainly continue to be active and hope to continue to interact with all of you professionally and personally.

Besides it being time to move on, the focus of the administration at SJSU at the University and College level has dramatically changed. My interests have always been innovative and entrepreneurial in nature, including instituting programs like the High Tech Tax Institute, the joint JD/MST program with Santa Clara Law School, the International Visiting Tax Scholars program, SF campus MST program, creating a Tax Advisory Board of prominent outside advisers like yourself, proposing a full time day MST program, initiating the Tax Policy Institute and the Contemporary Issues Tax Series, organizing things like the India Tax Conference and European-American High Tech Tax Institute, implementing full/partial MST student scholarships and faculty research grants, and offering innovative MST courses, as well attracting outstanding adjunct faculty like yourself. The University's focus has turned much more administrative, bureaucratic and SOX-like in nature. While I understand the importance of the new environment, simply put, 'it is not fun anymore!' I will obviously miss our interactions and the students.

I wish you, the Silicon Valley tax community and the MST students/alumni all the best. My experience at SJSU has been a very satisfying and rewarding one, in no small part due to our interaction and your efforts. Thanks! Hilary and I are not moving. You may contact us at taxphd@pacbell.net or 650-561-0087 and we hope you will continue to do so.

Warmest Regards,
Stewart Karlinsky

Congratulations to Michael Walpole who was awarded his doctorate in a graduation ceremony at the University of New South Wales, on the 6 October 2006 with his topic: *Taxation of goodwill*.

Roger Hamilton was promoted to Senior Counsel (SC), on 6 October 2006. Roger is a co-author of *Guidebook to Australian international taxation*, with Bob Deutsch and the late John Raneri.

Neil Warren, head of the Australian School of Taxation (Atax), has been appointed a professor.

Robert Stokes is the endorsed Liberal Party candidate, for the Legislative Assembly seat of Pittwater, for the NSW state election taking place on the 24th March 2007.

4 Freedom of Information of Tax and Grant Data, Governance, the Public Interest and Research: A Comment on McKinnon v Secretary, Department of Treasury [2006] HCA 45, 6 September 2006

Whilst this case [concerning a failed application from The Australian newspaper (McKinnon) to obtain data and information held by the Treasury on personal income tax bracket creep and its impact on revenue collection (36 documents), and the First Home Buyers (grant) Scheme and its effect on the level of associated fraud, its use by high wealth individuals and its impact on the housing sector (11 documents) under the Freedom of Information Act 1982] has received some media coverage (not reviewed here), I was curious as to the full details that in fact cover 132 paragraphs over 33 pages plus four pages of footnotes. Unfortunately, as an economist, I am not in a position to critique the intricate and rather abstract legal arguments on governance and the Westminster-based system on which this case rests – I leave that to my law colleagues to undertake in due course – although it did provide a valuable insight into the workings of government and the law!

What I am concerned with here is the Government's intent, and, briefly, the likely effect of this judgment from a research perspective. There seems little doubt as to the intent to withhold politically sensitive tax and grant data from the public, including researchers in the tax field. There may be some sympathy with the Government's position, no doubt fearing 'media sensationalism'. The issue of whether Government 'internal working papers', provisional in nature, with their 'technical terms and jargon', various estimates and assumptions etc, at [34] can be accurately presented and understood by the public via the media is a topic worthy of debate. Nonetheless, the withholding of data does stifle to some extent legitimate research. Yet only the media has the financial resources (around \$1 million in this case) to challenge the Government.

Tax and economic research usually requires the provision of reliable data by government. Even accepting the government's case over what constitutes the 'public interest' regarding internal working documents, it is to be hoped that the Government's overall intent will be freedom of data in non-security based areas such as this. Ideally, the government should be pro-active and publish such data through official Treasury or ATO research papers or even in third party reports such as those by The Productivity Commission (as it has done so in the past). In practice, it is relatively straightforward for economists to roughly estimate tax bracket creep ie the effect of this judgment is minimal, but it does seem inefficient to say the least for researchers to have to 're-invent the wheel' and make their own estimates when official figures exist. On the other hand the effect regarding data on first home owner grant recipients is much more problematical. Such data is likely to be much more difficult to estimate from non Treasury sources, and this is probably the more sensitive issue politically.

To sum up, tax and public policy researchers from whatever discipline (and whatever country) should remain vigilant in our right of access to reliable government data and information, and readily cite this case where appropriate in our work in order to try to 'keep the politicians honest and accountable'.

The full case is available at: <http://www.austlii.edu.au/au/cases/cth/HCA/2006/45.html>
(thanks to Colin Fong for readily providing this)

Dr Jeff Pope, Director, Tax Policy Research Unit, School of Economics and Finance, Curtin University of Technology, Perth, 4 October 2006.

5 Applications invited for Graham Hill IFA Research Prize. Fully paid participation in IFA Congress and Poster Program Kyoto, Japan 2007

Justice Graham Hill who was the patron of ATTA and the president of the 2003 International Fiscal Association (IFA) Congress in Sydney and a leading figure in tax in Australia over the last 30 years died in August 2005. The Australian IFA branch in association with ATTA has established a prize in his memory known as the Graham Hill IFA Research Prize.

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. The details of the prize and the application process are set out below.

Members of ATTA supervising doctoral students who qualify are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

The Prize

The Australian IFA branch will pay for one Australian doctoral student to attend an IFA Congress once every two years as part of the Poster program (which involves preparing posters explaining the subject of the thesis and discussing the thesis with interested participants in the Congress).

The payment includes an advance purchase economy airfare and per diem to cover budget hotel for six nights and other incidental expenses. The prize will be paid as a cash sum in advance, not against receipts. The winner participating in the poster program will not need to pay the registration fee for the Congress but will be given complimentary registration by IFA (which is the standard arrangement for the poster program).

The prize will first be offered in relation to the annual IFA Congress in Japan in 2007.

Application process

All doctoral students enrolled at Australian universities working in subjects which have an international or comparative tax dimension are eligible. Applicants will have made progress on their thesis at least to the point that they have a detailed thesis proposal and have written at least one full chapter.

Applications should be sent to Professor Chris Evans, email cc.evans@unsw.edu.au The initial application need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2006.

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 1,000 registrants).

ATTA has appointed as the initial panel of judges Professor Rick Krever of Monash University, Professor Chris Evans of the University of New South Wales, and Professor Dale Pinto of Curtin University of Technology.

The winner of the prize will be announced at the Annual ATTA conference early in 2007.

This will give time for the winner to prepare for the poster program at the IFA Congress in Kyoto which will be held 30 September to 5 October 2007. The winner is expected to provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

6 Call for ATAX Research Fellowship Applicants 2007

In 2007 Atax will offer two Research Fellowships to visiting academics or practitioners keen to further their research in the field of taxation and related disciplines. Each Fellowship is valued at up to A\$7,500.

Research Fellows normally spend four weeks working at Atax on a mutually agreed area of research. During their stay, Fellows are involved in the following activities:

- producing at least one research paper on a topic of taxation interest to be published in a refereed journal with due acknowledgement of the Fellowship;
- conducting an Atax staff seminar for interested tax academics;
- collaborating with Atax staff in writing a paper on any aspect of taxation or its related disciplines and suitable for eventual publication in a refereed journal; and
- participating in Atax collegial activities during the period of the Fellowship.

Atax will provide office space and computer equipment at its campus in Sydney, Australia. Fellows will be responsible for organising their own travel and accommodation arrangements. The preferred timing for successful applicants to undertake the Fellowship is August 2007, but other times of the year may also be possible.

Selection

Selection is based on the applicant's field of interest, research proposal and on their ability to contribute to the Atax research profile.

Application

Applications are invited from academics and others working in taxation and related disciplines from around the world. To apply, applicants must send a letter of application, indicating the area they wish to research under the Fellowship, a current curriculum vitae and their preferred timing to undertake the Fellowship.

Applications should be sent to:

Associate Professor Margaret McKerchar, Research Fellowship Convenor
Atax, Faculty of Law
UNSW SYDNEY NSW 2052
AUSTRALIA
Email: m.mckerchar@unsw.edu.au

Applications to undertake the Research Fellowship in 2007 must be received by 30 November 2006. Successful applicants will be notified by 31 December 2006 and undertake the Fellowship in 2007.

Further information

For further information about the Research Fellowship, please contact Associate Professor Margaret McKerchar by phone on +61(2)9385 9562 or by email m.mckerchar@unsw.edu.au.

7 How to go about writing an opinion or paper

This is an edited transcript of an interview given by the then Professor Tom Magney to Patrick Gallagher, during the mid 1990s.

PG Professor Tom Magney will now tell us a little bit about the approach which he follows when undertaking research, the important issues that are involved, the various multitudes of steps that have to be followed and the time or perhaps the step in the process where you finally can feel that your research is complete. Tom is a very experienced practitioner and I think that the things he is about to tell us will be very valuable to all of us.

TM: Well thank you for that introduction Pat. As I say I was senior tax partner at Allens for 18.5 years and most of what I am going to tell you grew out of my practice there and indeed before I went to Allens because for at least the last 25 years of my career I was really doing advices for clients on problems very much like counsel in chambers. When a client would come to me for advice, the first thing I had to do was ascertain what was the problem? What was it that the client needed the advice on? In a lot of cases the client really didn't know what the problem was and you had to sort it out.

So, the first thing is you must know what it is you have to consider and that goes just as much for advising a client as it does for writing a seminar paper. If you have to write a seminar paper you have to know what the paper is going to be about, what areas you are going to cover, what law you are going to be looking into. Until you've done your preliminaries and know what the problem is you are researching you can't even get started.

Now, once I had decided what it is that I had to research, what the problem was, the first thing I did was turn to the Act. Whilst I worked almost exclusively with the *Income Tax Assessment Act* day in and day out, I always found it necessary to go to me table of contents at the beginning of the Act and read right through it. You could do it quickly skimming down the headings and sub-headings of the various parts, divisions, sub-divisions. You must do this because so often you can forget about the relevance of a particular sub-division of the Act.

Let me give you an example. You may have a section 51(1) problem but you may have overlooked, temporarily at any rate, the fact that it involves a prepayment for services and that therefore if the prepayment is in respect of services which are going to be provided over more than 13 months, there will be a spreading of the payment over the time over which the services are to be provided. If you had forgotten about that sub-division you may have thinking about the meaning of the word "incurred" you will be looking for other pages of the judgment. So you read each of the cases looking at the case from the prospective of your particular problem and you find the judgments that seem relevant.

You don't only just read the majority judgments, you also read the dissenting ones. You sometimes get some very good ideas out of the dissenting judgements and also you may pick up more references to earlier cases, articles, board decisions etc that you may not have already come across.

Once you have done that you can cull out the cases that you don't think are going to be helpful and discard them. You then concentrate on the ones that contain material you feel is relevant. At that stage then its a good idea, when you are starting to form your views, to have a look through the professional journals, such as the Tax Institute Red Journal or the CCH Journal of Australian Taxation, Australian Tax Review or even Butterworths Weekly Tax Bulletin because that contains a number of good articles. Look through all those professional journals and you will come across articles by people who on many occasions have got a good thought

on the topic or have some novel approach or have done some analysis which could be useful.

I also look at the textbooks. I particularly look to Parsons - Professor Parsons monumental work on income tax. This book is a wonderful work dealing with income tax as a coherent jurisprudential study. It is a very good means of getting a framework for the problem, finding ideas as to how different aspects of the Act might fit together, how the Jigsaw puzzle is put together. Unfortunately his book is now some years old and doesn't cover all the latest cases but it's a marvellous book for obtaining an understanding of the background behind and the workings of the tax jurisprudence.

If you are in an area which deserves it, you might turn to some of the research journals such as the Australian Taxation Foundations Journal where you will find very heavily researched papers dealing more usually with policy matters, but these could be relevant in certain cases. If you are dealing with international tax then you would look at overseas Journals, the British Tax Review for example, some American Journals or you may look to overseas text books. I refer to Klaus Vogel's *Double Taxation Agreements* which is now available in English. This is a monumental work on the OECD Model Taxation Treaty.

How do you find all these things? This is a matter of going through library indexes and if you are computer literate, which I'm afraid I'm not, going through the computer programs and digging out the relevant material. You may think that all this is going to take a great deal of time. It's amazing with a little practice how quickly you can team to skim through a lot of material and find the relevant parts - find the pay dirt as it were. Only when you have done all this are you in a position to start really advising the client or writing your themed article.

You go back to the cases and the articles that you've set aside as the ones you think are relevant and then you start thinking about what the solution may be. You rely more on cases than anything else because, after all, it's what the judges say which, in the final analysis, makes the law, not what academics say.

Analyse the cases. Remember that it is terribly important to analyse. You just don't repeat things like a parrot. You must think about the problem - dissect it - turn it over in your mind or do what my guide and mentor, Ross Parsons, always did - ask yourself the question continuously, what if? and change the facts, think of another circumstance - see what would have flowed - if the facts had been different.

When you've done all that and you are satisfied the you've got it all sorted out in your mind you are then in a position to give your opinion except for one thing. You must go back and check the latest reports that have come in whilst you have been doing all this to make sure there has been no case on the topic within the last week or so. This is all a lot of work but that's the way it has to go. If you're going to write an advice that you won't be sued for negligence on or you are going to produce something that is worthwhile. I'm afraid that you have no choice other than to go through me steps that I have just given you. So remember unless and until you have checked everything out you can't really properly apply your analytical skills because you won't have the material on which to apply them. That is the sum total of my advice to you but I emphasis that it is in my view essential.

PG Tom - before we finish this session can I ask three questions in increasing order of magnitude. The first one. It is really easy to sit back in the armchair and say these are me things which you must do. Do you really do all these things each time you are writing something?

TM Well, I had the good fortune of working in a particular area for many years so I got to know my way around that area fairly well and I was able to move quickly from one step to the

next. I do emphasise, however, that I made it a rule that each time we went through the Act, the rulings and the cases. Now I was probably lucky enough to know whether there were any good articles on that particular topic in the journals. I may have known this because I had been looking at me area concerned recently. But I emphasise that one leaves any of those steps out in their entirety at one's own risk because human memory is very fallible and if you don't check on yourself all the time you can overlook something. A number of people create their own personal Indices either on or off a computer. Robin Speed (solicitor) I know has an enormous amount of material on his personal computer and Graham Hill, the Judge, has been keeping his own personal computer with material on it since he started a barrister which would now be 20 years ago.

PG Second question - do you think most of your students undertake most of their research this way and if they don't, should they?

TM Well I think some do. When I get research papers from students or exam assignments some of them show that the students have done some real research. Sad to say a lot of students don't seem to go much further than looking up CCH and Butterworths. Indeed, In some areas they just repeat what the learned editors of those services say.

PG Final question, speaking of the role of learned editors a very useful journal Is the Red Journal of the Tax Institute. I wondered if you have any comments upon that Journal?

TM That's a good Dorothy Dixier, thank you. I happen to be the editor of the Tax Institute Red Journal. I read nearly everything that goes into it before it gets there and you would probably not be surprised to know that at least half of the stuff that's sent to me for the journal is rejected out of hand or sent back for rewordng. I can say, with little fear of contradiction, that the Red Journal is probably now the best journal in Australia for learned tax articles. But going back to Patrick's earlier question, if students do not do this sort of 'research then they should. At the masters level one would expect students on a research paper to go through all those stages.

8 Brush with fame!

When teaching tax students, to make the subject interesting, teachers may wish to bring the subject alive by adding personal stories. I know of at least one tax teacher, who has been to Whitford's Beach, Western Australia, subject of the High Court tax case.

I know of another tax teacher who has seen the home office, subject of *Handley v Federal Commissioner of Taxation*. Another tax teacher knew personally the taxpayer involved in *Ure v Federal Commissioner of Taxation* and attended a Scottish dance where the plaintiff's wife, also mentioned in the case, was in attendance. Have you got any stories to share?

9 Kluwer Law International

Kluwer Law International is pleased to announce the launch of the new kluwerlaw.com website. You will find it redesigned and enhanced to offer you quick and easy access to the full range of information services available from Kluwer Law International.

With the new website you will be able to browse the extensive library from KLI by: title, author, product subject and format. You will also find background information on products, latest pricing information and publishing dates for all new titles.

Best of all, the site is user-friendly and an ideal tool for placing secure orders. Plus you can also view the TOC of a mainwork or choose to request/view sample journals.

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We hope you enjoy visiting and using kluwerlaw.com. If you have any comments or questions, please do contact us.

Kind regards,

Kluwer Law International

We have moved office. Please note that our new address is:

Kluwer Law International
Wolters Kluwer Law & Business
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Tel. +31 (0) 172 64 1500
Fax. +31 (0) 172 64 1555

10 Tax, Accounting, Economics and Law Related Meetings

Local

Atax Seminars. Please note the new address for Atax, The Law Building, University of New South Wales Building F8, Union Road, UNSW Kensington Campus Sydney 2052 (Access via Gate 2 off High Street). Seminars begin at 1.30pm Light lunch provided from 1pm in staff common room (level 2). Those interested in attending need to RSVP to Marg McKerchar on 02-9385 9562 by COB on the Wednesday beforehand for catering purposes please.

Professor Rebecca Boden of the University of Wales Institute will be giving a seminar on 3 November 2006, on 'Not So Distant Cousins?: Working Tax Credits in Australia and the UK'.

Twenty years of GST: the best path forward, A conference on the 20th anniversary of the New Zealand GST, Thursday 16 November – Saturday 18 November 2006, Wellington, New Zealand. Early Bird Registrations closes 7th October. As global initiatives to reduce trade tariffs force countries around the world to consider new forms of revenue raising, value added tax (VAT) has emerged as one of the most important tax and revenue issues facing the world today.

Twenty years after introducing the purest value-added tax in the world, New Zealand continues to reduce exemptions to its ground-breaking Goods and Services Tax (GST), and survives to tell the economic tale. Join Sir Roger Douglas, the New Zealand Minister of Finance who introduced GST, and nearly thirty other international experts, as they review New Zealand's experience. Their focus will be on policy, political, legal, and administrative perspectives to GST/VAT issues, especially in the Asia-Pacific region.

Programme organizer, Associate Professor David White of Victoria University of Wellington's Centre for Accounting, Governance and Taxation Research (CAGTR), says "The challenges GST/VAT pose have been underestimated by everybody – governments, tax advisers, businesses and researchers." "Good policy design, business practice and tax administration can reduce complexity and compliance cost but it's nonsense to say that the GST/VAT is a simple tax. We urgently need to better understand this tax, which, on average, raises about 25% of tax revenue in around 140 countries."

Conference sessions will consider financial services, cross border services, real property issues, revenue and business risk, the interpretation of GST law, economic integration in the Asia-Pacific and GST/VAT, and the future of the GST/VAT.

Organized by the CAGTR at Victoria University of Wellington, in collaboration with the Taxation Law and Policy Research Institute at Melbourne's Monash University, 'Twenty Years of GST: the Best Path Forward' is part of a larger, five part GST Project. The GST Project includes the publication of a book on New Zealand's GST experience and current GST/VAT issues, using material from conference presentations.

The overall aim of the GST Project is:

- to research and publish analyses of the New Zealand GST model, law and practice, and current GST/VAT issues;
- to foster more GST/VAT research in the Economics, Accounting and Legal disciplines; and
- to encourage better teaching of GST policy, law and practice in New Zealand, and in the wider Asia-Pacific region.

Senior tax administrators from 13 Asian countries, in Wellington to attend the annual Study Group on Asian Tax Administration and Research are expected to attend.

The New Zealand Minister of Revenue, the Hon Peter Dunne, will open the 'Twenty Years of GST: the Best Path Forward' conference at a reception on Thursday 16 November. The conference runs all day Friday ending with a celebratory dinner at which the outstanding Taumata Whitireia Dance Company will perform traditional and contemporary Maori and Pacific dance pieces. The conference finishes on Saturday 18 November at 1.15pm. Speakers include Justice Peter Blanchard, Supreme Court of New Zealand, Michael D'Ascenzo, Australian Federal Commissioner of Taxation, Hon. Siosua 'Utoikamanu, Tongan Minister of Finance, Satya Poddar, Partner, Ernst & Young, India and Professor Ben Terra, University of Amsterdam, The Netherlands.

To register, and for more information including a full list of the 26 speakers and 12 commentators, please visit <<http://www.vuw.ac.nz/sacl/about/gst2006/index.aspx>> or contact Robyn McNeil at:

Centre for Accounting, Governance and Taxation Research

School of Accounting and Commercial Law

Faculty of Commerce and Administration

Victoria University of Wellington

PO Box 600

Wellington, 6011

New Zealand

Email: robyn.mcneil@vuw.ac.nz; Ph. +64 4 463 5233 Ext 8202; Fax +64 4 463 5076

Taxation Institute of Australia 2006 National GST Intensive, 2-3 November 2006, Langham Hotel, Melbourne, further enquiries Carol Hull, 02-82230034 or carolhull@taxinstitute.com.au; <http://www.taxinstitute.com.au> 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>

The **Fifth Australian Society of Heterodox Economists Conference**, University of New South Wales, 11 -12 December 2006. Please note that there is now a Symposium on "Refugees, a burden or a benefit? - the cost of Human Rights."

The following symposia and calls for papers are being organised for the SHE Conference, in addition to the general session:

Collective bargaining under attack

Burma's Economic Dystopia

Development in the Twenty First Century

Capabilities

On the Teaching of Political Economy

Women's Retirement Incomes: Research, Policy and the Politics of Change

The Current State of Progressive Economics Refugees, a burden or a benefit? - the cost of Human Rights

Australasian Chapter of IAFFE at the 5th SHE conference 11–12 December 2006 CALL FOR PAPERS : http://she.web.unsw.edu.au/Conference_2006/SHE_IAFFE_CfP_2006.htm

Details at: http://she.web.unsw.edu.au/Conference_2006/SYMPOSIA.htm

Nineteenth Annual Australasian Tax Teachers Association Conference 2007, January 2007, University of Queensland Law School. Contact Kerrie Sadiq, k.sadiq@law.uq.edu.au

2007 Ross Parsons Lecture in Commercial, Corporate and Taxation Law, University of Sydney Faculty of Law - Professor John Tiley, University of Cambridge - topic to be announced, 29th March 2007

Overseas

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

Canadian Tax Foundation Event schedule 2006 <http://www.ctf.ca/profDev/schedule1.asp>

The Seventh Annual Global Conference on Environmental Taxation: Instruments of Change for a Sustainable Economy, 22-24 October 2006, Ottawa, Canada

<http://www.environmental-tax-conference.uottawa.ca> Call for papers. Proposals should be emailed to envconf@uottawa.ca no later than 1 February 2006.

International Taxation Conference 2006, 30 November - 2 December 2006, ITC Grand Maratha Sheraton Hotel & Towers, Mumbai, India. Conference theme: Recent international tax developments. Technical speakers include:

Mary C. Bennett, Head of Division, Tax Treaty, Transfer Pricing & Financial Transactions Division,

Organisation for Economic Co-Operation and Development, Paris

B M Singh, Director General of Income Taxes (International Taxation), Government of India

Uday Ved, Partner and Head of Tax Practice, RSM & Co, India

Gaurav Taneja, National Tax Director, Ernst & Young, India

Rupak Saha, Country Tax Leader, GE India, India

Sudhir Kapadia, Partner and Head of Tax Practice, BSR & Co., India

James Fitzgerald, V.P. Tax & Administration, Dell Corporation, United States

Carol Dunahoo, Partner, Baker & McKenzie LLP, United States

Ned Shelton, Director, Sheltons (International Tax Counsel), Denmark

Robert Green, Partner, Caplin & Drysdale, United States
Michael Lang, Professor and Head of the Institute for Austrian and International Tax Law, Vienna University of Economics and Business Administration, Austria
Michael Lennard, formerly with OECD Tax Treaties Unit, Paris
John Prebble, Professor and Barrister, New Zealand
Michael Quigley, Senior Tax Partner, White & Case LLP, United States
Foundation for International Taxation, C/o T. P. Ostwal & Associates, Calcot House, 1st Floor, 8/10 Tamarind Street, Mumbai 400 001; Tel. 6635 1835 Fax 2287 6033 E-mail : internationaltax.foundation@gmail.com
In co-operation with International Bureau of Fiscal Documentation and Asia Pacific Tax Bulletin in the Netherlands; International Fiscal Association - India Branch; Western India Regional Council of the Institute of Chartered Accountants of India. Supported by Indo-American Chamber of Commerce - website:www.iaccindia.com

Institute for Fiscal Studies Conferences and seminars

<http://www.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 (ITA) 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

For 2006 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 62 nd International Atlantic; Philadelphia 5-8 October 2006

International Network for Tax Research, The International Network for Tax Research (INTR), a network of research institutions focused on research in taxation and associated with the OECD's Centre for Tax Policy and Administration, is sponsoring a Conference on Taxation and Development. The conference will be held November 3-5, 2006 in Ann Arbor, Michigan and is being hosted by The University of Michigan Law School. Papers on a variety of topics will be presented and discussed. The topics will include issues of tax policy design for developing countries, the role of international organizations in the shaping of developing country tax systems, tax competition from the perspective of developing countries and an examination of investment incentives. Places are limited and will be filled on a first come, first served basis. If you wish to attend, could you please contact Audrey.glynn@oecd.org There will be a USD \$100 registration fee. **Australian speakers include Binh Tran-Nam (Australian School of Taxation, UNSW) and Miranda Stewart (Law School, University of Melbourne).**

European Association of Tax Law Professors Meetings and conferences

<http://www.eatlp.org> 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 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 of events <http://www.lexisnexis.com.au/aus/conferences/calendar/default.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/> Hieros Gamos Worldwide Law Events Calendar http://www.hierosgamos.org/hg/db_meetings.asp?action=search <http://www.hg.org/calendar.html> 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.

11 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

Australian Taxation Office *State of the industry research - understanding tax agents*, (summary) - 2005 <http://ato.gov.au/print.asp?doc=/content/62433.htm>

Cassidy, Julie 'The Stolen Generations - Canada and Australia: the legacy of assimilation' (2006) 11 *Deakin Law Review* 131-77

Dalton, Robert 'The adverse attributes of specific purpose payments in Australia' (2006) 10 *South Cross University Law Review* 43-87

D'Ascenzo, Michael 'Impact of globalisation on tax administration,' American Chamber of Commerce, 26 September 2006.

<http://www.ato.gov.au/corporate/content.asp?doc=/content/79095.htm> The address discussed the following issues:

Australia's investment attractiveness and globalisation;

International tax cooperation in a global economy;

Transfer Pricing and Advance Pricing Arrangements (APAs);

Mutual Agreement Procedures (MAPs);

Governance; and Specific tax issues including cross-border finance, withholding taxes and tax havens.

D'Ascenzo, Michael 'Cultural shifts in thinking – what if?' Commissioner's address to the Allens Arthur Robinson Dinner, 7 September 2006.

<http://www.ato.gov.au/corporate/content.asp?doc=/content/79302.htm>

D'Ascenzo, Michael 'Why we need to govern well,' Speech to the International CFO Forum - Sydney Australia, 19 October 2006

<http://www.ato.gov.au/corporate/content.asp?doc=/content/80330.htm>

Glover, John and von Nessen, Paul 'Unintended consequences: International accounting standards, public unit trusts and the rule against perpetuities' (2006) 80 *Australian Law Journal* 675-93

Gruen, Nicholas *Tax cuts to compete: The influence of corporate taxation on Australia's economic growth*, Committee for Economic Development of Australia, 2006, CEDA Information Paper 85 http://ceda.com.au/public/publications/info_paper/docs/ip85.pdf

Harding, Anne; Vu, Quoc Ngu; Payne, Alicia and Percival, Richard from the National Centre for Social and Economic Modelling Pty Limited *Trends in effective marginal tax rates 1996-97 to 2006-07*, AMP.NATSEM Income and Wealth Report Issue 14. September 2006 http://www.apo.org.au/linkboard/results.shtml?filename_num=101477

Granger, Jennie 'To Audit or Not: the art of compliance strategy design and what's high on the radar this year,' Speech by Second Commissioner of Taxation to the Australian Women Lawyers Conference, Sydney, 29 September 2006 <http://www.ato.gov.au/corporate/content.asp?doc=/content/79335.htm>

Jackson, Mark 'The Tax Office, large business and recent developments in GST' Speech by Deputy Commissioner of Taxation to the Corporate Tax Association, Sydney, 16 October 2006 <http://www.ato.gov.au/corporate/content.asp?doc=/content/80298.htm>

Lamers, Brendon 'New capital gains tax regime for non-resident taxpayers' (2006) 17 *Journal of Banking and Finance Law and Practice* 208-13

Vidler Smith, Catherine & **Prebble, John** 'Databases for Australian legal research' (2006) 18 (1) *Bond Law Review* 165-70

Overseas

Asia-Pacific Tax Bulletin Number 5 - 2006

- Australia - 'Non-Resident Capital Gains Tax To Be Abolished' - Paul Korganow, Rose Li and Lawrence Wong
- Australia - 'Casenote - Claiming Input Tax Credits on the Purchase of Second-Hand Aircraft' - Michael Butler
- Australia - 'The New Treaty with France' - Tom Toryanik
- Singapore - 'Career Plans and Work Satisfaction of Young Tax Professionals in the Big Four Public Accounting Firms' - Poh Eng Hin
- South Korea - 'New Anti-Treaty Shopping Measures' - Moo Seok Ok and Yoon Oh
- Kyrgyzstan - 'An Overview of the Tax Regime' - Roustam Vakhitov
- COMPARATIVE SURVEY - Tax Risk Management

Bulletin for International Taxation Number 10, 2006

- 'US Source Rules: Building Blocks of Cross-Border Taxation' - H David Rosenbloom
- 'An Economist's View on Source versus Residence Taxation - The Lisbon Objectives and Taxation in the European Union' - Krister Andersson
- 'Private Equity Funds - Amendments to Denmark's Anti-Avoidance Legislation' - Arne Møllin Ottosen and Michael Nørremark
- 'Article 7 of the OECD Model: Defining the Personality of Permanent Establishments' - Michael Kobetsky

Consumption tax trends VAT/GST and excise rates, trends and administration issues, 2006 Edition, OECD Publishing, 2006

Cooper, Graeme 'Australia targets tax shelter promoters' (2006) 42 *Tax Notes International* 952–56

European Taxation Number 10 - 2006

- 'The Jurisprudence of the European Court of Justice: Limitation of the Legal Consequences?' - Roman Seer
- 'Partnerships and Other Hybrid Entities and the EC Corporate Direct Tax Directives' - Raffaele Russo
- 'The (In)compatibility of the German LLC Decree on the Classification of Foreign Entities with the German Domestic Legal Framework and EC Law' - GK Fibbe
- 'Domicile and the Remittance Basis in UK Taxation' - Douglas Roxburgh
- 'Denmark Extends Scope of Anti-Avoidance Rules' - Nikolaj Bjørnholm and Anne Becker-Christensen
- 'EC Law versus Dividend Withholding Tax Imposed on Inbound and Outbound Dividends' - Han J. Oortwijn

Gurney, Philip B 'Corporate taxation in Australia, Hong Kong and Singapore' (2006) 36 *Hong Kong Law Journal* 259-76

Gustafson, Charles H; Peroni, Robert J & Pugh, Richard C *Taxation of international transactions: materials, texts and problems*, 3rd ed, St.Paul, Minn, West Pub Co, 2005

International VAT Monitor Number 5 - 2006

EDITORIAL 'Abuse of Law – A Double-Edged Sword?' - Michael van de Leur

- 'Hiring-Out of Staff under the Sixth Directive' - Joep Swinkels
- 'Changes to the Australian GST Immovable Property “Margin Scheme”' - Christine Peacock
- 'Introduction of Halifax in the Belgian VAT Legislation' - Ivan Massin
- 'Cost Sharing Associations as an Alternative to VAT Grouping in Belgium' - Kenneth Vyncke

Model Tax Convention on Income and on Capital: Condensed version, July 2005, OECD Publishing, 2005

12 Quotable quotes

"Yes, deep in my heart I always knew that I would complete my doctorate at Harvard. In fact, even before my wife and I got married, I told her of my plans and she was always very supportive. It was actually the faculty and the library at Harvard Law School which brought me there. I was never disappointed in my choice. I was amazed time and again that no matter how old the source was and where it was written, each and every time I wanted something, it was either immediately available or made available within a few days - the library there is simply amazing".

Source: Interview with Zvi Daniel Altman, Winner of the Mitchell B. Carroll prize 2006
http://www.ibfd.org/portal/Interview_030drtt.html

"Tax revenues, measured as the ratio of tax to Gross Domestic Product (GDP), are rising in many OECD countries despite deep cuts in tax rates, according to a new OECD report, reflecting both the effects of stronger economic growth, which has led to higher corporate profits, and moves in some countries to offset the effects of cuts in tax rates by broadening the tax base and improving tax compliance".

Source: OECD media release 11 October 2006 from their website
http://www.oecd.org/document/11/0,2340,en_2649_201185_37504715_1_1_1_1,00.html

"Journalist Danny Katz writing in *The Age*, suggested a new Australian holiday celebrating tax time.

Danny said there was no good reason not to enjoy tax-paying.

He even wrote lyrics for a festive song, titled Tax Sub Clause is coming to town:

They're making a list, they're checking the lot, they're going to decide if they audit or not".

Source: Granger, Jennie 'To Audit or Not: the art of compliance strategy design and what's high on the radar this year,' Speech by Second Commissioner of Taxation to the Australian Women Lawyers Conference, Sydney, 29 September 2006
<http://www.ato.gov.au/corporate/content.asp?doc=/content/79335.htm>

"A Federal Court judge has attacked the government for poorly drafted tax laws, calling for more vigilance when drafting complex legislation.

He also warned that legislators simply relying on judges to explain the law through this extra material could lead to different results.

Citing a tax case where two judges both referred to the explanatory memorandum of the law but placed different emphasis on the statements of policy, he said the different emphasis could produce opposite results".

Source: Kazi, Elizabeth 'Judge lays down law to government,' *Australian Financial Review* 20 October 2006 p 20

ATTA News November 2006

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

Editor: Colin Fong, School of Law, University of Notre Dame Australia, Sydney
cfong@nd.edu.au

ATTA website <http://www.atax.unsw.edu.au/atta>

Contents

1 Presidential column	1
2 ATTA 2007 conference early bird registration closing soon!	2
3 Arrivals, departures and honours	2
4 Taxation Institute of Australia Structured Education Program	3
5 Vacancies	4
6 Call for ATAX Research Fellowship Applicants 2007	6
7 Commonwealth Ombudsman releases annual report 2005-06	7
8 More brush with fame!	7
9 OECD comparative series on tax administration	7
10 Tax, Accounting, Economics and Law Related Meetings	8
11 Recent publications	10
12 Quotable quotes	14

1 Presidential column

Hello everyone!

The end of the year is almost upon us and it great to reflect on how much ATTA has achieved over the past 12 months.

We should again thank the organisers of the ATTA 2006 Conference in Melbourne for putting together a great conference (Thank you Miranda Stewart and the team). So many great papers. For me, I will never forget the outstanding talks delivered by Commissioner of Taxation Michael D'Ascenzo and Professor Neil Brooks, both talks had me on the edge of my seat. Importantly, the themes and messages from these talks have generated much interest and discussion among my students this year. As Michael stated in his talk, we at ATTA are "valued because tax teachers are high on the hierarchy of strategic influencers in our society". Certainly, it has been my experience that the ATTA conferences provide important technical and policy input into my tax teaching and publishing. And what a great difference Michael D'Ascenzo has made to tax administration with his tireless work traversing the country, engaging with the community and making the ATO a more open, transparent, accountable and consultative organisation. It is of no surprise that the Australian Taxation Office is acknowledged internationally as a world leader in tax administration.

Also, we should acknowledge the work of Colin Fong in compiling the newsletters, such a time consuming task that provides us all with such valuable information.

Further, we should acknowledge the work of the Editorial Board of the Journal of the Australasian Tax Teachers Association (JATTA) which has satisfied the Australian Department of Education, Science and Training (DEST) publishing requirements. So much appreciation and thanks to:

Professor Dale Pinto (Curtin University) (Editor-in-Chief)
Miranda Stewart (University of Melbourne)
Associate Professor Adrian Sawyer (University of Canterbury, NZ)

Associate Professor Natalie Stoianoff (University of Wollongong)
Associate Professor Andrew Smith (Victoria University, NZ)
Associate Professor Margaret McKerchar (University of New South Wales)

Please feel free to submit an article for publication in JATTA. Volume 1, Nos. 1, 2 and 3 can now be viewed and downloaded from: <http://www.atax.unsw.edu.au/atta/jatta/index.htm>.

We must also thank Rick Krever, Chris Evans and Dale Pinto for acting as judges for the Graham Hill IFA Research Prize.

Further thanks goes to our ATTA Vice Presidents, Grant Richardson, Dale Pinto and Shelly Griffiths and assistant Treasurer Phil Burgess for their assistance.

Of course the Nineteenth Annual Conference of the Australasian Tax Teachers Association from the 22nd–24th January 2007 is coming up soon in Brisbane, at the TC Beirne School of Law at the University of Queensland. The draft list of speakers and papers is once again absolutely top notch. Of course a highlight will be the presentation of the ATTA medals. Kerrie Sadiq, we all thank you for your great efforts. I hope to see you all there.

That's all for now!

Best regards

Paul Kenny

2 ATTA 2007 conference early bird registration closing soon!

The TC Beirne School of Law at the University of Queensland is pleased to be hosting the Nineteenth Annual Conference of the Australasian Tax Teachers Association from the 22nd–24th January 2007.

All details for the event are available on our ATTA Conference website:

<http://www.law.uq.edu.au/attaconference>

For any further information please contact the Law School Research Office staff Trisha Barbour (t.barbour@law.uq.edu.au) or Teola Marsh (t.marsh@law.uq.edu.au)

Early Bird Registration

A discounted rate of \$330 is available to attendees who register before December 1. After this date registration will be \$400 for the full conference program. There are also options for individual day and session attendance. For full details please visit the registration page of the conference website: (<http://www.law.uq.edu.au/attaconference/registration.php>)

Full written conference papers must be submitted to Trisha Barbour (t.barbour@law.uq.edu.au) or Teola Marsh (t.marsh@law.uq.edu.au) by 1st December 2006.

3 Arrivals, departures and honours

Paul Stacey, formerly a Senior Tax Writer at Australian Tax Practice has joined Corrs Chambers Westgarth's revenue group, Sydney as special counsel.

Richard Vann, Graeme Cooper, and Rebecca Millar all did presentations at the recent IFA Congress in Amsterdam.

During the recent Fuji Xerox Australian Law Awards 2006, the winner of the Taxation Award went to Greenwoods/Freehills and Highly Commended was Mallesons Stephen Jaques.

Professor Robin Creyke, an expert in Administrative Law at the Australian National University was appointed as an independent Integrity Adviser to the Australian Taxation Office.

Peter White is a Partner of Accru Felters, having joined the firm in November 2006 after six years with Bentleys MRI Sydney and almost twelve years with Hall Chadwick. "I've come to the conclusion that too many professionals give advice without a full appreciation of the legal issues surrounding that advice. Taxation and accounting advice cannot live in isolation, but is part of a complex legal framework that too many accountants simply overlook." Peter is a regular panellist of "Coopers' Problems in Practice", broadcast at www.cpe.tv; Panellist of CCH 2004, 2005 & 2006 Federal Budget Summaries, broadcast at [ww.cch.com.au](http://www.cch.com.au); ICAA Representative to the NSW Joint State Taxes Liaison Committee; Member of the TIA Education, Examinations and Quality Assurance Board; Former Member - ICAA NSW CPE Tax Panel; drafting of materials as part of the UNSW COAAP ATO program.

4 Taxation Institute of Australia Structured Education Program

All students who are seriously considering a career in tax need to know about the Taxation Institute's Structured Education Program. The Foundation Tax course, level one of the program, is currently helping students to bridge the gap between university and the workplace. All of the Institute's candidates and graduates claim that the Foundation Tax course is providing them with increased confidence and education that can be immediately applied in the workplace. The entire Structured Education Program comprises of three courses, directed at different levels of knowledge and expertise. The courses have been designed by and is being delivered by practitioners to ensure that their needs as employers are being met. The Taxation Institute of Australia believes that the Structured Education Program will become the pre-eminent course for all tax professionals as it grows from strength to strength and obtains such positive reviews from candidates and employers alike.

The Taxation Institute of Australia's Structured Education program promises its candidates and sponsoring employers the following:

- Ø Industry leading multi level structured Education program
- Ø Real, practical, hands on learning for immediate application
- Ø Time and cost effective training solution
- Ø Training provided by the best tax trainers in the industry
- Ø Increased skills, confidence and competency

Foundation Tax: The introductory compliance course for graduates, new accountants and lawyers.

For further information and an enrolment form please visit the Structured Education website: <http://sep.taxinstitute.com.au>

Applied Tax: The intermediate compliance course for tax professionals with a minimum of two years if experience.

Click here for further information and an enrolment form <http://sep.taxinstitute.com.au>

Advanced Tax: The advanced course for experienced practitioners seeking to progress their professional development and become leaders in their profession.

For further information and an enrolment form <http://sep.taxinstitute.com.au>

Any specific Structured Education Program queries can be directed to 1800 807 685 or <http://sep.taxinstitute.com.au>

Ruth Ferraro
General Manager, Education
Taxation Institute of Australia

5 Vacancies

H Heward Stikeman Chair in the Law of Taxation

Applications are currently invited for the H Heward Stikeman Chair tenable in the Faculty of Law, McGill University

The H. Heward Stikeman Chair in the Law of Taxation, endowed in 2005, was created through the generous support of The Heward Stikeman Fiscal Institute and of friends of Heward Stikeman. As a public servant, as the founding partner of the law firm Stikeman Elliott, and as a scholar and teacher of the law of taxation, Heward Stikeman, BA 1935, BCL 1938, LL.D. 1986, is recognized as an outstanding contributor to the understanding and practice of tax law in Canada and abroad. This Chair honours his legacy by making it possible to bring to McGill's Faculty of Law a leading scholar, expert and teacher in the field of tax law.

The Faculty of Law at McGill University was established in 1848. Through its research programs and pedagogical initiatives it reflects a central commitment to legal traditions, comparative law and the internationalization of law. In conjunction with this commitment, four areas of academic priority have been identified by the Faculty: Transsystemic Legal Education; Trade, Mobility and Enterprise; Public Policy and Private Resources; and Social Diversity and Human Rights. The H Heward Stikeman Professor in the Law of Taxation will be invited to situate research and teaching in tax law at the intersection of these four areas, and, in so doing, to contribute to the Faculty's national, international and comparative law profile.

The Faculty's undergraduate program embraces the full range of private law, public law, transnational and international law courses, and leads to the joint award of the Bachelor of Civil Law (B.C.L.) and Bachelor of Laws (LL.B.) degrees. The core of the undergraduate curriculum is taught transsystemically, across borders shaped by legal traditions and systems, notably those of the common and civil law. The graduate program comprises both a non-thesis Master's degree and substantial research degrees at the Master and Doctoral levels. The academic offerings of the Faculty are supported and enriched by its Institutes of Comparative Law and Air and Space Law; its Research Centres, including those in Private and Comparative Law, Intellectual Property Policy, and Human Rights and Legal Pluralism, and its joint programs in Environmental Studies and European Studies.

The Faculty seeks applications from scholars of international reputation in the field of taxation law. The chairholder will provide intellectual leadership at the Faculty of Law; will be a leading researcher who will shape the course of tax law locally, nationally and globally; and will be committed to developing a comparative, integrated and dynamic approach to the teaching of the law of taxation. Given the bilingual environment of McGill's Faculty of Law, the chairholder will be expected to evaluate written and oral work presented in both English and French. The position is tenured and the Chair is fully endowed.

Applications and nominations accompanied by a complete curriculum vitae are now invited and will be considered as of December 1, 2006. Please address applications to: Professor Daniel Jutras, Chair, Staff Appointments Committee, Faculty of Law, McGill University, 3644 Peel Street, Montreal, Quebec, Canada, H3A 1W9. Applications should be sent by mail. For more information on the Faculty, please refer to our website: www.mcgill.ca/law

McGill University is committed to equity in employment and encourages applications from all qualified candidates, especially women, aboriginal peoples, visible minorities and persons with disabilities. While the Faculty follows Canadian immigration regulations promoting the recruitment of Canadian citizens and landed immigrants, the current professorial cohort comprises professors from numerous countries.

The IBFD Asia Office currently has a position for a (Senior) Research Associate Australasia

The core business of the IBFD is research, publications and education in the area of international taxation and legislation. The IBFD has a strong international client base of specifically Fortune 500 companies, governments, international consultancy firms and tax advisers. The IBFD carries out government consultancy projects and its International Tax Academy provides a wide range of courses on international taxation.

The Asia-Pacific Department is part of the IBFD's Knowledge Centre, and amongst others, is responsible for the contents of the various publications and client information requests on tax and investment matters in the Asia-Pacific region. As part of its expansion, the IBFD has opened an office in Kuala Lumpur, Malaysia to base the Asia-Pacific Department and is seeking to hire a (senior) Research Associate for this office.

Tasks and responsibilities

Publications

- Responsible for monitoring and reporting on tax, investment and company law and social security developments in Australia/New Zealand.
- Responsible for liaising with correspondents, monitoring and reporting on tax, investment and company law and social security developments in other Australasian jurisdictions;
- Writing reports, articles, surveys and updates on the countries concerned for various IBFD publications; and
- Editorial responsibilities with respect to the IBFD publications.

Other research activities

- Support to and teaching for the International Tax Academy (ITA);
- Occasional support to the Government Consultancy Department (GCD);
- Occasional support to the Academic Activities of IBFD.

Profile

- A University degree in law, accountancy or related area (an LLM or other post graduate degree in international tax is an advantage)
- At least 3 years of professional experience with the Australian (and/or New Zealand) tax and investment regime.
- Experience in editing and drafting in the English language.
- Experience in delivering lectures on highly technical tax issues to an international audience and/or in the assessment and review of tax policy.
- Computer literacy.

Competencies

- Competencies
- Team player.

- Result oriented.
- Client oriented.
- Flexible working attitude.

Salary & Period of employment

Salary is depending on relevant experience and background. Fulltime position (40 hours).

Office Kuala Lumpur - Malaysia

Information and application

For more information, please contact:

Aurobindo Ponniah, Team Manager Asia-Pacific

Telephone +603 22870709

Please forward a detailed resume, stating current and expected salary to:

Carla de Lange

HR Director

IBFD

P.O. Box 20237

1000 HE Amsterdam

The Netherlands

Or email: hr@ibfd.org

6 Call for ATAX Research Fellowship Applicants 2007

In 2007 Atax will offer two Research Fellowships to visiting academics or practitioners keen to further their research in the field of taxation and related disciplines. Each Fellowship is valued at up to A\$7,500.

Research Fellows normally spend four weeks working at Atax on a mutually agreed area of research. During their stay, Fellows are involved in the following activities:

- producing at least one research paper on a topic of taxation interest to be published in a refereed journal with due acknowledgement of the Fellowship;
- conducting an Atax staff seminar for interested tax academics;
- collaborating with Atax staff in writing a paper on any aspect of taxation or its related disciplines and suitable for eventual publication in a refereed journal; and
- participating in Atax collegial activities during the period of the Fellowship.

Atax will provide office space and computer equipment at its campus in Sydney, Australia. Fellows will be responsible for organising their own travel and accommodation arrangements. The preferred timing for successful applicants to undertake the Fellowship is August 2007, but other times of the year may also be possible.

Selection

Selection is based on the applicant's field of interest, research proposal and on their ability to contribute to the Atax research profile.

Application

Applications are invited from academics and others working in taxation and related disciplines from around the world. To apply, applicants must send a letter of application, indicating the area they wish to research under the Fellowship, a current curriculum vitae and their preferred timing to undertake the Fellowship.

Applications should be sent to:

Associate Professor Margaret McKerchar, Research Fellowship Convenor

Atax, Faculty of Law
UNSW SYDNEY NSW 2052
AUSTRALIA
Email: m.mckerchar@unsw.edu.au

Applications to undertake the Research Fellowship in 2007 must be received by 30 November 2006. Successful applicants will be notified by 31 December 2006 and undertake the Fellowship in 2007.

Further information

For further information about the Research Fellowship, please contact Associate Professor Margaret McKerchar by phone on +61(2)9385 9562 or by email m.mckerchar@unsw.edu.au.

7 Commonwealth Ombudsman releases annual report 2005-06

On Wednesday 1 November 2006, the Commonwealth Ombudsman, Professor John McMillan, issued a media release announcing that he has tabled the 29th Commonwealth Ombudsman annual report in Parliament. The report highlights the problems encountered in Government decisions making and how the Ombudsman helps people navigate the complexities of Government administration.

The media release and the annual report are available on the Commonwealth Ombudsman Web site (<http://www.ombudsman.gov.au>). Commonwealth Ombudsman Web site (<http://www.ombudsman.gov.au>).

Source: KPMG *Daily Tax News* 7 November 2006

8 More brush with fame!

The best one I know of was Prof Peter Willoughby, who took his own tax case (and his own theory on the avoidance/mitigation distinction) to the House of Lords - see *IRC v Willoughby* [1997] 1 WLR 1071; [1997] STC 995. He won.

Michael Littlewood

9 OECD comparative series on tax administration

"On Friday 27 October 2006, the Organisation for Economic Co-operation and Development (OECD) Forum on Tax Administration released a report entitled 'Tax Administration in OECD and Selected Non-OECD Countries - Comparative Information Series 2006'.

The report aims to provide internationally comparative information on aspects of tax systems and their administration which facilitate dialogue and exchanges between tax officials and benchmarking activities. This report, otherwise known as a comparative information series, also aims to identify opportunities for revenue bodies internationally to improve the administration of their tax systems.

The report covers all 30 OECD member countries and Argentina, Brazil, the People's Republic of China, Chile, Cyprus, Estonia, India, Latvia, Lithuania, Malta, Russia, Singapore, Slovenia, and South Africa.

The report is available on the Organisation for Economic Co-operation and Development Tax Administration Web site
(http://www.oecd.org/topic/0,2686,en_2649_33749_1_1_1_1_37427,00.html)."

Source: KPMG *Daily Tax News* 7 November 2006

10 Tax, Accounting, Economics and Law Related Meetings

Local

ANU College of Business & Economics (CBE) Alumni Network public lecture to be held at: The Grace Hotel, 77 York Street, Sydney Pinaroo Room 5, Level 1, Friday, 24 November 2006 5.30-6.30pm Guest Speaker: Mr Peter Achterstraat, Auditor-General, New South Wales Distinguished Alumnus, ANU. Topic: Audit Independence: Views from the public sector This lecture is free and open to the public. Refreshments will be served before the lecture. Your support of this lecture is highly appreciated. RSVP: E: Bella.Basilides@anu.edu.au T: 02 6125 6726

Taxation Institute of Australia <http://www.taxinstitute.com.au> 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>

The **Fifth Australian Society of Heterodox Economists Conference**, University of New South Wales, 11 -12 December 2006. Please note that there is now a Symposium on "Refugees, a burden or a benefit? - the cost of Human Rights."

The following symposia and calls for papers are being organised for the SHE Conference, in addition to the general session:

Collective bargaining under attack

Burma's Economic Dystopia

Development in the Twenty First Century

Capabilities

On the Teaching of Political Economy

Women's Retirement Incomes: Research, Policy and the Politics of Change

The Current State of Progressive Economics Refugees, a burden or a benefit? - the cost of Human Rights

Australasian Chapter of IAFFE at the 5th SHE conference 11–12 December 2006 CALL FOR PAPERS : http://she.web.unsw.edu.au/Conference_2006/SHE_IAFFE_CfP_2006.htm

Details at: http://she.web.unsw.edu.au/Conference_2006/SYMPOSIA.htm

Nineteenth Annual Australasian Tax Teachers Association Conference 2007, January 2007, University of Queensland Law School. Contact Kerrie Sadiq, k.sadiq@law.uq.edu.au

2007 Ross Parsons Lecture in Commercial, Corporate and Taxation Law, University of Sydney Faculty of Law - Professor John Tiley, University of Cambridge - topic to be announced, 29 March 2007

Overseas

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

Canadian Tax Foundation Event schedule 2006 <http://www.ctf.ca/profDev/schedule1.asp>

International Taxation Conference 2006, 30 November - 2 December 2006, ITC Grand Maratha Sheraton Hotel & Towers, Mumbai, India. Conference theme: Recent international tax developments. Technical speakers include:

Mary C. Bennett, Head of Division, Tax Treaty, Transfer Pricing & Financial Transactions Division,

Organisation for Economic Co-Operation and Development, Paris

B M Singh, Director General of Income Taxes (International Taxation), Government of India

Uday Ved, Partner and Head of Tax Practice, RSM & Co, India

Gaurav Taneja, National Tax Director, Ernst & Young, India

Rupak Saha, Country Tax Leader, GE India, India

Sudhir Kapadia, Partner and Head of Tax Practice, BSR & Co., India

James Fitzgerald, V.P. Tax & Administration, Dell Corporation, United States

Carol Dunahoo, Partner, Baker & McKenzie LLP, United States

Ned Shelton, Director, Sheltons (International Tax Counsel), Denmark

Robert Green, Partner, Caplin & Drysdale, United States

Michael Lang, Professor and Head of the Institute for Austrian and International Tax Law, Vienna University of Economics and Business Administration, Austria

Michael Lennard, formerly with OECD Tax Treaties Unit, Paris

John Prebble, Professor and Barrister, New Zealand

Michael Quigley, Senior Tax Partner, White & Case LLP, United States

Foundation for International Taxation, C/o T. P. Ostwal & Associates, Calcot House, 1st Floor, 8/10 Tamarind Street, Mumbai 400 001; Tel. 6635 1835 Fax 2287 6033 E-mail : internationaltax.foundation@gmail.com

In co-operation with International Bureau of Fiscal Documentation and Asia Pacific Tax Bulletin in the Netherlands; International Fiscal Association - India Branch; Western India Regional Council of the Institute of Chartered Accountants of India. Supported by Indo-American Chamber of Commerce - website:www.iaccindia.com

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 (ITA) 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

For 2007 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

Principles of International Taxation 29 January - 2 February | Introductory

Corporate Taxation and Finance Tax Aspects of Fund Structuring and Acquisition Techniques 22 & 23 February | Intermediate

EC Direct Corporate Taxation 26-28 March | Intermediate

Permanent Establishments International Tax Aspects of Permanent Establishments 26 & 27 February | Intermediate

Value Added Tax Introduction to European Value Added Tax 12-15 March | Introductory

Transfer Pricing Principles of Transfer Pricing 15 - 17 January | Introductory

Transfer Pricing of Intangibles 2 & 3 April | Intermediate

Tax Treaties Tax Treaty Negotiations 22-25 January | Advanced

Interpretation and Application of Tax Treaties I 5-7 March | Introductory

Interpretation and Application of Tax Treaties II 8 & 9 March | Intermediate
Tax Treaties Workshop 19 & 20 March | Advanced
Avoidance of Double Taxation 22 & 23 March | Intermediate
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

European Association of Tax Law Professors Meetings and conferences

<http://www.eatlp.org> 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 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 of events <http://www.lexisnexis.com.au/aus/conferences/calendar/default.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/> Hieros Gamos Worldwide Law Events Calendar http://www.hierosgamos.org/hg/db_meetings.asp?action=search <http://www.hg.org/calendar.html> 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.

11 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

Andrews, B 'When the taxman speaks volumes' (2006) 28 (42) *Business Review Weekly* 66-68

(2006) 6 (6) *Australian GST Journal*

- Brysland, Gordon "Brown to Tenvoc and beyond – the next 30 odd GST cases! – Part 2"

(2006) 6 (7) *Australian GST Journal*

- **Tooma, Rachel** “Division 165: Where are we now?”

(2006) 18(2&3) *Australian Superannuation Law Bulletin*

- Stanhope, Bill “More details – some devils”
- Federal legislation update
- Chaaya, Michael “Rethinking the nature of a ‘superannuation interest’: Part 2”
- Vrisakis, Michael “Section 52 – covenants, copyright and cleanskins (not to mention doppelgangers and leviathans)”
- Lee, Cindy-Jane “Member-protection: considerations for trustees – Part 1 - unitised funds”
- **Mackenzie, Gordon** “Hidden tax advantages of collective investment vehicles”
- McAlister, Pam “An interesting decision: *Vision Super v Poulter*”

(2006) 21 (1) *Australian Tax Forum*

- **Eccleston, Richard** “Confronting the sacred cow: The politics of work-related tax deductions”
- **Dirkis, Michael** “The same old same old: Corporate residency after RITA”
- **Burton, Mark** “The Australian small business tax concessions – public choice, public interest or public folly?”
- **Black, Celeste M** “Cross border employee share and option plans: Distinguishing employment income from investor gains”
- **Burns, Lee** “Reforms in Australia’s CFC rules”

(2006) 21 (2) *Australian Tax Forum*

- Roberts, Julian “Recognising tax avoidance: an analysis of Part IVA of the Income Tax Assessment Act 1936 (Cth)”
- **Sawyer, Adrian** “Developing an international (world) tax organisation for administering binding rulings and APAs – the way forward”
- **Martin, Fiona** “What’s public benefit got to do with it? How the law in Australia relating to the public benefit required of ‘charitable’ applies to charities for the benefit of Australian indigenous people”
- Law, Shee Boon “The choice of fixed accounting ratios as safe harbours in thin capitalisation rules – some guidance from commercial debt contracts”
- **Samarkovski, Lisa** and **Freudenberg, Brett** “TLIP: Lip service or in service? A review of the non-commercial loss and STS measures against the TLIP principles”

(2006) 21 (3) *Australian Tax Forum*

- **Tran-Nam, Binh**; Addison, Garry; Andrew, Brian; Drum, Paul and **Evans, Chris** “Personal income tax reform in Australia: The way forward”
- Rooke, Karen “How fixed is your trust?”
- **Mackenzie, Gordon** “I can’t explain it, It just isn’t fair!”
- Goodmund, Tania “Is international tax competition a good thing?”
- **Kenny, Paul** “The non commercial loss restrictions: A very blunt instrument for micro business”

(2006) 34 *CCH Tax Week*

- Bender, Philip “Section 23AJ v s 23AI: rumble in the Tax Act”

(2006) 35 *CCH Tax Week*

- Lim, Jonathan “Illegal withdrawal of superannuation – dangerous for all involved!”

(2006) 36 *CCH Tax Week*

- CCH Superannuation Law Editors “Superannuation reforms – the final outcomes”

(2006) 37 *CCH Tax Week*

- Birchall, Chris “A GATT compliant tax incentive for Australian businesses? (Pt 1)”

(2006) 38 *CCH Tax Week*

- Birchall, Chris "A GATT compliant tax incentive for Australian businesses? (Part 2)"

(2006) 31 *CGT Planning News*

- Ross, John "CGT and non-residents"

D'Ascenzo, Michael 'The ATO's approach to tax administration: working with the tax profession,' Speech to the Taxpayers Australia and Superannuation Australia Annual Conference, Sydney Australia, 10 November 2006.

<http://www.ato.gov.au/corporate/content.asp?doc=/content/81126.htm>

D'Ascenzo, Michael 'Creating a community first culture in the Tax Office,' Speech, to the Australian Public Service Commission - Leadership Development Network, Canberra Australia, 15 November 2006

<http://www.ato.gov.au/corporate/content.asp?doc=/content/81250.htm>

Evans, Chris *Barriers to avoidance: recent legislative and judicial developments in common law jurisdictions*, 3rd Peter Willoughby Memorial Lecture at the University of Hong Kong, Hong Kong, 2006.

[http://www.hku.hk/law/faculty/_file/Willoughby%20lecture%20\(1%20Nov%2006\).pdf](http://www.hku.hk/law/faculty/_file/Willoughby%20lecture%20(1%20Nov%2006).pdf)

Harding, Ann; Payne, Alicia; Vu, Quoc Ngu and Percival, Richard *Interactions between wages and the tax transfer system*, National Centre for Social and Economic Modelling, 2006

<http://www.natsem.canberra.edu.au/publication.jsp?titleID=OP0607>

Harding, Ann & Vu, Quoc Ngu *Income inequality and tax-transfer policy: trends and questions*, National Centre for Social and Economic Modelling (NATSEM), 2006

http://www.natsem.canberra.edu.au/publications/papers/cps/cp06/cp2006_014/cp2006_014.pdf

Harding, Ann, **Warren, Neil** and Lloyd, Rachel *Moving beyond traditional cash measures of economic well-being: including indirect benefits and indirect taxes*, National Centre for Social and Economic Modelling, 2006

<http://www.natsem.canberra.edu.au/publication.jsp?titleID=DP61>

(2005) 15 *Revenue Law Journal*

- Guest Editorial

- **Mark Burton** 'The Rhetoric of Taxation Interpretation and The Definition Of 'Taxpayer' for the Purposes of Part IVA'

- **Justin Dabner** 'There are Too Many Witchdoctors in Our Tax Courts: Is There a Better Way?'

- **Dale Boccabella** 'ATO's Determination on CGT Cost Base Inclusion for Interest Expenditure Denied Deductibility under Split Loans because Part IVA is Flawed and Misleading'

- David Chaikin 'Policy and Fiscal Effects of Swiss Bank Secrecy'

- Dylan Democrat Damon 'To What Extent do APAs Confer Greater Certainty With Respect to Transfer Pricing Issues?'

- **Michael Dirkis** 'Still a Problem Child: Central Management and Control after RITA'

- Philip Postlewaite 'The Status of the Judicial Sham Doctrine in the United States'

Stewart, Miranda 'Are you two interdependent?' Family, property and same-sex couples in Australia's superannuation regime' (2006) 28 *Sydney Law Review* 437-76

(2006) 41 (3) *Taxation in Australia*

- Mills, Andrew "President's Report: Moving towards an efficient and effective tax system"
- Rowland, Noel "CEO's Report: Foundation tax – dux"
- TaxCounsel "Taxing issues"
- TaxCounsel CGT reliefs – deceased estates"
- Schneller, Lynn "Library links: recent additions to our collection"
- Chang, Jeffrey "Changes to the small business CGT concessions"
- Szekely, Les "Choosing a business structure"
- Tan, Terence "The new share capital tainting provisions"
- Stacey, Paul "GST and deposits: The story behind the news"
- Marschke, Belinda and Lyons, Danielle "My client the accidental expat – inbound individuals"
- Chappell, Alison "ATO ID 2006/92 and issuing shares as consideration"
- Harvey, Keith and Tang, Anna "Tax cases: Trust distribution resolutions, are yours effective? PEARSON V COMMISSIONER OF TAXATION [2006] FCAFC 111"
- Maddocks Lawyers "Questions & Answers: Estate planning in the new millennium: emerging issues for professional advisers"
- O'Sullivan, Bernie "Member profile"

Overseas

Bulletin for International Taxation Number 11 - 2006

- 'Source of Income in Globalizing Economies: Overview of the Issues and a Plea for an Origin-Based Approach' - Eric CCM Kemmeren
- 'Source of Profits Rules in Hong Kong - Analysis of a "Troublingly Successful System"' - Andrew Halkyard
- 'Compatibility of the Recent OECD Proposals with Germany's Tax Dispute Resolution Mechanism' - Peter H Dehnen and Silke Bacht

(2006) Number 5 *Derivatives and Financial Instruments*

- United States- 'Section 1248 Proposed Regulations: Cleaning in Dark Corners' - Kevin M Cunningham
- Denmark - 'Private Equity Funds and Leveraged Buyouts: Attack on Transparent Entities and Other Controlling Entities' - Jakob Bundgaard
- 'Securitization, Capital Adequacy and the Impact of IFRS, FASB 140 and FIN 46R' - Anton Joseph
- 'Tax Treatment of Weather Derivatives' - France - Sophie Marciniak
- 'Italy' - Paola Flora
- Australia - 'Ruling Denies Capital Gains Tax Discount' - Anton Joseph
- 'The 2007 Tax Overhaul: Making the Netherlands More Appealing' - Paul JM Bruin and Diederik GA Meijer

European Taxation Number 11 - 2006 contains the following:

- 'French Anti-Abuse International Tax Legislation: Recent Developments' - Bruno Gouthière
- European Union - 'The Three Ds of Direct Tax Jurisdiction: Disparity, Discrimination and Double Taxation' - Sjoerd Douma
- 'Tax Treaty Interpretation in the Case Law of the Polish Courts' - Wojciech Morawski and Adam Zalasinski
- 'The 2006 Leiden Alumni Seminar: Case Law on Tax Treaty Interpretation' - Raffaele Russo
- 'Moldova Adopts Procedures Authorizing Reduced Social Tax Rate and Repayment in Instalments of Social Tax Debts' - Iurie Lungu
- 'The Development of a Group Taxation Regime in Russian Tax Law' - DV Vinnitskiy

International Transfer Pricing Journal Number 6 - 2006

- United States - 'Sec. 482 Services Regulations: Implications for Multinationals' - Steve Allen, Rahul Tomar and Deloris R. Wright
- Netherlands - 'Compliance Agreements' - Silvain Niel and Danny Oosterhoff
- 'Intercompany Loans: Observations from a Transfer Pricing Perspective' - Michel EP van der Breggen
- International - 'About Corporate Centres, Inequality of Arms, Decrease in Controversy and Transparency of Governments' - Hugo Vollebregt
- Italy - 'Supply Chain Management' - Carlo Galli
- 'Canada Revenue Agency Updates Guidelines on Referrals to Transfer Pricing Review Committee' - David Francescucci and Demet Tepe
- 'Taiwan - 'Transfer Pricing Documentation Guidelines' - Michael Wong and Ivy Chiang
- Taiwan - 'Sample Transfer Pricing Report'

The *OECD Economics Glossary*, OECD Publishing ISBN: 9264035850 Format: Paperback Pages: 600 Publication date: 06 Nov 2006 Language: English / French Price: \$ 150.00 USD This easy-to-use reference has been created by the same team that conducts the world's most reliable financial research and statistical analysis. The updated and expanded edition of this benchmark desk reference contains some 30,000 terms and expressions, covering a wide range of subject areas: General economics, Statistics, Finance and banking, Trade Management, Accounting, Insurance, Manpower and employment, Tax. The glossary also explores new fields: Money laundering, Financial engineering. It gives brief descriptions of four specialist areas: Financial analysis, Money laundering, Credit derivatives, Transfer prices. Table of contents: Foreword , Abbreviations Used, How to Use the Glossary, OECD English-French Economics Glossary

12 Quotable quotes

"Hockridge adds that many firms do not have the resources or specialist skills to do their own research on tax laws, which results in clients paying higher tax bills. He estimates that William Buck's Melbourne practice spends about \$50,000 each year on external trainers to provide training sessions, usually once a week, for its 20 tax consulting specialists and about 50 tax practitioners. The firm also spends about \$20,000 on its research library, including subscriptions to two electronic services to keep up with tax law changes."

Source: Andrews, B 'When the taxman speaks volumes' (2006) 28 (42) *Business Review Weekly* 66-68

"If you are really serious about making a law simple, do not excise the stuff that nobody uses; reduce the size of the stuff people do use."

Source: Andrews, B 'When the taxman speaks volumes' (2006) 28 (42) *Business Review Weekly* 66-68

"The Tax Office has advised that there is an error in its Guide to capital gains tax 2005/06.

On page 6 of the guide (under 2006 budget announcements), it is stated that four of the amendments to the small business CGT concessions are intended to apply from the 2006/07 income year.

In fact, the third and fourth proposed amendments are intended to apply to CGT events that happen from the 2007/08 income year. These proposed amendments relate to:

- increasing the net asset threshold for the small business concessions from \$5m to \$6m
- allowing simplified tax system (STS) taxpayers access to the concessions without having to satisfy the net asset threshold".

Source: CCH *News headlines* 3 November 2006

ATTA News December 2006

<http://www.atax.unsw.edu.au/atta/newsletter.htm>

Editor: Colin Fong, School of Law, University of Notre Dame Australia, Sydney
cfong@nd.edu.au

ATTA website <http://www.atax.unsw.edu.au/atta>

Contents

1 Presidential column	1
2 ATTA 2007 conference	1
3 ATTA AGM Agenda Items 2007 Conference	2
4 Arrivals, departures and honours	4
5 Journal of the Australasian Tax Teachers Association Vol 2 Issue 14	
6 Graham Hill Annual Award 2006	5
7 Web version of Electronic Tax Summary from Taxpayers Australia now available	9
8 Commercial tax legislation reduced in size	9
9 Australian Legal Journals Index	10
10 Tax, Accounting, Economics and Law Related Meetings	10
11 Recent publications	16
12 Quotable quotes	19

1 Presidential column

I hope you all have a merry Christmas and wish you a happy new year. The ATTA annual conference at the University of Queensland is almost upon us. Again there is a great line up of conference speakers and papers and this provides us with an excellent opportunity to update our technical knowledge. Moreover, the conference offers that special collegiate atmosphere that happens whenever ATTA members get together. I really look forward to seeing you all in Brisbane.

If you have any matters for discussion at the AGM please forward your agenda items on to Colin Fong or myself. In particular if you have any nominations for ATTA medallists or ideas for a prospective patron of ATTA please advise me or any of the ATTA executive.

All the best

Paul Kenny

2 ATTA 2007 conference

The TC Beirne School of Law at the University of Queensland is pleased to be hosting the Nineteenth Annual Conference of the Australasian Tax Teachers Association from the 22nd–24th January 2007.

All details for the event are available on our ATTA Conference website:

<http://www.law.uq.edu.au/attaconference>

For any further information please contact the Law School Research Office staff Trisha Barbour (t.barbour@law.uq.edu.au) or Teola Marsh (t.marsh@law.uq.edu.au)

Registration

There are various registration options available for the conference including individual day and session attendance. For full details please visit the registration page of the conference website: (<http://www.law.uq.edu.au/attaconference/registration.php>)

3 ATTA AGM Agenda Items 2007 Conference

1 Apologies to date:

2 Confirmation of minutes of the ATTA AGM, Melbourne University

3. President's report

Introduction

Again it has been an honour and privilege to be president of the Australasian Tax Teachers Association and I have obtained a lot of satisfaction in working for the association and being a part of its continued success.

JATTA

I want to acknowledge the work of the Editorial Board of the Journal of the Australasian Tax Teachers Association (JATTA) which has satisfied the Australian Department of Education, Science and Training (DEST) publishing requirements. So much appreciation and thanks to:

Professor Dale Pinto (Curtin University) (Editor-in-Chief)

Miranda Stewart (University of Melbourne)

Associate Professor Adrian Sawyer (University of Canterbury, NZ)

Associate Professor Natalie Stoianoff (University of Wollongong)

Associate Professor Andrew Smith (Victoria University, NZ)

Associate Professor Margaret McKerchar (University of New South Wales)

Please feel free to submit an article for publication in JATTA. Volume 1, Nos. 1, 2 and 3; Volume 2, No 1 can now be viewed and downloaded from:
<http://www.atax.unsw.edu.au/atta/jatta/index.htm>.

Graham Hill IFA Research Prize

I must thank Rick Krever, Chris Evans and Dale Pinto for acting as judges for the Graham Hill IFA Research Prize.

Conference 2007

Kerrie Sadiq from the University of Queensland is hosting the current ATTA conference. On behalf of ATTA members I want to thank Kerrie and her team for putting in all the effort. It is simply fantastic of her.

Conference 2008

Bernadette Smith of the University of Tasmania has indicated that the Business faculty of her University is very keen to host the ATTA 2008 conference.

Conference 2009 New Zealand

????

Newsletter

As always, Colin puts in a tremendous amount of time in producing the newsletters. The newsletter covers a range of matters that are of great interest to ATTA members and I know it is dearly loved by members. It contains a treasure trove of tax information and helps build the collegiate atmosphere that is so strongly evident in the ATTA conferences.

The Executive

Further thanks goes to our ATTA Vice Presidents, Grant Richardson, Dale Pinto and Shelly Griffiths, Secretary and Treasurer Colin Fong and assistant Treasurer Phil Burgess for their assistance.

Concluding Remarks

Over the last 12 years or so I have always looked forward to the ATTA conferences. As I noted above, the sense of collegiality in the association is unique. These great conferences, newsletters and JATTA would not be possible if it were not for the many members and our sponsors (CCH, ATP and Lexis Nexis Butterworths) who selflessly dedicate their time and resources to help our organisation. I thank you all.

I wish you all great success in 2007.

Paul Kenny
Flinders Business School

4. Notice of special resolution

It is proposed to make an amendment to the constitution by inserting the following clause:

3(1)(e) The executive has the discretion to waive the requirement to pay Annual subscription fees for tax teachers that can not attend the association's annual tax conference.

5. Nominations for ATTA President and Vice Presidents 2007-2009

6. Nominations for JATTA editorial board

7. Patron of ATTA?

8. ATTA Medal

9. Support for Doctoral students attending ATTA conferences

10. Financial Accounts

11. Other matters

4 Arrivals, departures and honours

Julian Disney has been appointed as a Visiting Professor at the Faculty of Law, University of Technology Sydney. He will be based at UTS for about a day a week, coordinating the externally-funded Community Tax Project. The Project was established at ANU in 1992 and undertook an initial five-year program of collaborative research, consultation and publication involving experts from a range of research and community organisations. A second program is now being developed for commencement in 2007.

Philip Burgess was farewelled (for tax reasons), as Associate Professor by his colleagues in the Law School, UNSW, on the 29 November with many of his colleagues giving him a roasting over his past life covering the establishment of the Redfern Legal Centre, the teaching of contracts, litigation and taxation, his life in New Zealand, his book and film reviews which should have been given DEST status! Philip will not be long idle, returning for a smaller teaching load in 2007 and his penchant for taxation will be enhanced by a trip to Kyoto for the IFA Conference in September. He will continue to be the Australian correspondent of *Tax Notes International* (all contributions welcome) and may even make the 2008 ATTA conference.

The inaugural Graham Hill Award for 2006 was awarded to the Honourable **Daryl Davies**, QC, Special Counsel to the Australian Taxation Office and a former judge of the Federal Court of Australia, before a large gathering of tax practitioners and academics at the Federal Court of Australia, Sydney on the 30 November 2006. There are more details in a separate item in this *ATTA News*.

"The Minister for Revenue and Assistant Treasurer, Peter Dutton, announced today that the Governor-General has appointed Mr **Bruce Quigley** to the position of Second Commissioner of Taxation. The vacancy arose from the appointment of Mr Michael D'Ascenzo as Commissioner of Taxation". Minister for Revenue and the Assistant Treasurer Press Release, 14 December 2006, <http://assistant.treasurer.gov.au/pcd/content/pressreleases/2006/094.asp>

John Emerson AM was appointed to the Board of Taxation for a term of two years commencing from 15 January 2007. **Eric Mayne** and **Curt Rendall** were reappointed as members of the Board for terms of three years respectively commencing from 15 January 2007. Treasurer Press Release, 18 December 2006, <http://www.treasurer.gov.au/tsr/content/pressreleases/2006/139.asp>

5 Journal of the Australasian Tax Teachers Association Vol 2 Issue 1

Volume 2 Issue 1 of JATTA (2006) has just become available for download from the JATTA website at <http://www.atax.unsw.edu.au/atta/jatta/index.htm>.

The Volume includes two addresses (by Justice Edmonds and Commissioner Michael D'Ascenzo) and nine articles, most of which were drawn from the nearly 60 papers presented at the 18th Annual Conference and subsequently submitted for publication to JATTA. In particular, it includes the papers presented by Professor Claire Young and Professor Judith Freedman and the prizewinning paper by Associate Professor John Taylor on the corporate tax.

A number of articles allude to the theme of the Conference, "Old Taxes in a New World" and many discuss what is clearly one of the issues of the moment: taxation of small business. All articles were, of course, double blind refereed.

As for the previous three Issues of Volume 1 of JATTA, this Volume 2 (Issue 1) is available for download in a single volume, or each article or address may be freely downloaded independently (in PDF form). Please feel free to circulate widely!

Thanks to all who contributed to the ATTA Conference and to this Volume of JATTA – and Happy Holidays!

Miranda Stewart
Editor (2006) JATTA
Law School
University of Melbourne

6 Graham Hill Annual Award 2006

Speech for 2006 Graham Hill award

Good evening. Many flattering things have been said of Graham Hill:

The Honourable Justice Michael Kirby has said

“He was one of the finest lawyers and most successful judges of his generation”

And the Honourable Justice Ian Gzell:

“... I doubt that any one else will emerge with the gifts he possessed to take his place and divert our attention away from the enormous contribution he made to taxation law jurisprudence in this country”

Everyone here tonight can personally testify his or her first hand knowledge of Graham’s contribution.

But with the advancing of time, and retreating of memories – this contribution is likely to be forgotten – or at least its significance diminished.

There are certain things which should not be forgotten – and Graham’s contribution is one.

In not forgetting - there is a fundamental difference between on the one hand treating his contribution as an inspirational reminder of what each and every one can achieve - and on the other hand elevating Graham to an unattainable level.

The Graham Hill annual award is about the former - Graham would have found offensive an award to glorify him or an award in his name conferred by, and given to members of a club.

The purpose of the award is to provide an inspirational reminder of the contribution made by Graham Hill to revenue law in Australia.

Whilst providing inspiration – the award will hopefully stir a gentle recollection of Graham, the person.

What Graham was about was the pursuit of the understanding of revenue law and teaching and debating what he had learnt. That was his passion - and that was his contribution.

In this passion we all participated, academic, accountant, associate, barrister, judge, solicitor and student. No one - regardless of status or age had any greater claim to be right - what mattered were one's reasons for one's conclusion.

It is those reasons Graham valued and sought to extract - so that they could be debated - well one did not actually debate with Graham - you lay on his operating table - whilst he dissected your reasons - and if this was not painful enough - you looked on - without anaesthetic.

This debate on one reasons was therefore often brutal - and rarely flattering - what mattered was the honest robust appraisal of whether those reasons were sound or not. The debate was never intended to be personal - and thus Graham saw no need for diplomacy. There was no soothing of egos of those whose reasons lay shattered on the table for all to see.

No one could hide before the Mansfield's directive of:

"Give your decisions, never your reasons; your decisions may be right, your reasons are sure to be wrong".

The reasoning mettle of every commentator - whether judge, academic or otherwise - is tested by the general anti-avoidance provision in part iva of the tax act - some rely on divine intervention - others treat the matter as a culinary experience - where smell separates out the tax avoiders, in much the same way as cheese is judged - others - as an excited sniffer dog at the airport goes about its work searching for avoiders.

Graham would have none of this - his writings on Part IVA are a triumph of robust reasoning over delphic discourse.

The Graham Hill award, is intended to recognise one person each year for his - or her own personal contribution to revenue law.

The contribution may be in an area which we take for granted or simply not see - or worse in Graham's mind - which we give lesser significance because the contribution is at a certain level or has a lower profile. What mattered to Graham - and to this award - is the objective contribution made by the person.

It is easy to overlook the skill and dedication of those who publish information on revenue law - whether in daily reports, media, journals, tax guides or books. In Australia we have world class publishing of tax information - which is a major contribution to the working of our tax system.

It is also easy to overlook the skill and dedication of those in treasury who frame tax laws. More and more this process is being opened up to constructive consultation - and when you become part of this process you begin to appreciate the dedication of those involved and their desire to get the law right.

It is also easy to overlook the skill and dedication of those in the Tax Office. Those on the outside can always obtain headlines from criticism, and do doubt some is justified - but for example working with the tax office on a tax ruling reveals at all levels, not just tax counsel, the high standard brought by ATO persons to the task.

It is also easy to overlook the skill and dedication of academics. We are blessed in Australia with revenue academics not only of an exceptional standard, but who are prepared to assist

developing countries with their tax systems. These academics are not removed from tax practice as they may be elsewhere - and they are an essential and important part of our system. Their encouragement to students is as critical as their publications.

It is also easy to overlook the skill and dedication of parliamentary draftsmen. Any one involved in the drafting process is impressed by these parliamentary wordsmiths. They face massive time pressures - yet produce legislation which most of us would be very proud.

Then there are the tax practitioners - at the coal face of tax practice, whether in private practice, in-house or elsewhere. Each face the daily pressure of giving correct advice and the drudgery of keeping up-to-date with the daily tidal waves of tax information. It is easy to understate the contribution made to revenue law in Australia by the tax practitioners who make the system work. Their skill and dedication is not only knowing and understanding tax law, but applying it correctly on the run.

It is also easy to overlook the skill and dedication of barristers: not simply in presenting an argument in court but in their advisory work. Merely because an opinion of counsel may not see the light of day in court does not mean it has not made a substantial contribution - the opinion may be the beginning of a ripple effect of reasoning.

Then there are the judges whose findings of fact and reasons are most open to public scrutiny. Faced with the prospect of making findings on the facts and a decision with close reasoning - requires tremendous skill and dedication.

I have laboured on those different areas in an attempt to explain that there are many areas of revenue law where a person's contribution is made - often unknown - and should be recognised.

Graham at one time in his life occupied the role of most of us here, student - solicitor - tax advisor - academic - barrister - judge. It therefore fitting that an award in his name be conferred each year on a person in recognition of that person's contribution to revenue law in Australia.

This award is an award given by what I broadly call tax practitioners - for tax practitioners. It is not funded by - nor part of - any organisation - and only asks that supporters give a little time in suggesting nominees and providing background information.

This year's award committee comprised: Mr Justice Richard Edmonds, Stephen McMillan and myself. I wish to thank both of them for having served so willingly on the committee. Whilst it is the ultimate responsibility of the committee to make the decision it was assisted by an advisory panel comprising: Professor Lee Burns, the Commissioner of Taxation - Michael D'Ascenzo, John Durack, Mark Ferrier, Justice Ian Gzell, Terry Hayes, Justice Kevin Lindgren, Peter Madden and Tony Slater.

This committee found this first decision very difficult and each of us, I think, were surprised what we did not know about the contribution made by each of over thirty nominees for the award.

Most of the nominees are here tonight and they might be surprised to know that they were nominated. I will not embarrass them by reading out their individual names - or their contribution - but it is important to recognise that although only one person could be chosen - that person is a representative of Graham - and of each of you.

Thank you for taking the time to come to this inaugural presentation of the Graham Hill annual award.

Robin Speed
30 November 2006

The Honourable John Daryl Davies QC

I have great pleasure in announcing that the recipient of the inaugural Graham Hill Annual Award is the Hon. John Daryl Davies QC. On behalf of the Award Committee, I offer him our heartiest congratulations and ask him to accept this small token to record our recognition of this achievement..

Daryl Davies was educated at Melbourne Grammar School and Melbourne University, from which he graduated with an honours degree in law. He was admitted to practice as a barrister and solicitor of the Supreme Court of Victoria on 1 August 1952. On 10 February 1956 he signed the Roll of Counsel and read with Mr Keith Aickin, as he then was.

He practised at the Bar until 1963 when he became a member of the Taxation Board of Review No. 2, in which capacity he served until 1970.

He resumed practice at the Bar in 1971 and took silk in 1972. He practised extensively in all jurisdictions but his particular interests in taxation and administrative law were always to the fore.

In 1976 he was appointed by the Victorian government to conduct an inquiry into the liquor industry in Victoria, the report on that subject being presented in April 1978.

On 18 May 1978 the then Commonwealth Attorney-General, Senator Peter Durack QC, announced his appointment as a judge of the Federal Court of Australia and of the Supreme Court of the Australian Capital Territory and as Deputy President of the Administrative Appeals Tribunal (Cth).

He became President of the Administrative Appeals Tribunal in 1979 and held that office until 1987.

He served as a judge of the Federal Court for over 20 years until his retirement on 31 August 1998.

He has served as an acting or additional judge of other courts, including the ACT and NSW Supreme Courts at various times.

On 26 February 2004 the then Commissioner of Taxation, Mr Michael Carmody, announced that Daryl Davies had taken up an appointment as consultant to the Australian Taxation Office in the role of Special Counsel. In his role as Special Counsel, he provides advice and assistance on matters critical to the administration of the community's tax system, in particular in relation to matters of principle and policy. He also participates on rulings and other panels in appropriate circumstances.

It is obvious from this short but impressive resumé that Daryl Davies' contribution to the development of tax law in this country has manifested itself in a number of ways but, more importantly, in each of those ways his contribution has been very significant. One has only to read his reasons for decision and judgment while a member of the Taxation Board of Review, while a member of the Administrative Appeals Tribunal and while a member of this, the Federal Court, to appreciate the intellect he brought to bear in the areas of taxation and administrative law, the measured response he brought to issues in dispute and the balance he displayed in the exercise of his judgment in deciding those issues. He is, without doubt, a

most worthy recipient of the inaugural Graham Hill Annual Award and it is fitting that an Award which is intended to perpetuate recognition of the huge contribution which Graham made in this area is bestowed, for the first time, on a person who has made such a significant contribution himself.

Justice Richard Edmonds

7 Web version of Electronic Tax Summary from Taxpayers Australia now available

Following discussions with Council of Australian University Librarians (CAUL), Taxpayers Australia have created a web version of the acclaimed Tax Summary. The 2006-07 edition was made available early November to all Australian as well as New Zealand universities - and to date many universities have spent considerable time trialling the Summary.

The Electronic Tax Summary provides a concise and practical summary, in plain English, of tax laws that operate within Australia. It is filled with examples to assist users in understanding/unravelling our complicated tax laws. Any course of education which has a tax module will find its content extremely useful reference material.

We invite you and your colleagues to trial the Tax Summary 2006-07 by logging in to:

<https://www.ecompress.com/webptslogin.htm>

Account name: CAUL Tester

Password: AAS18122308

To find out about Taxpayers Australia's proposal to CAUL and the terms of the Licence Agreement, please go to <http://www.caul.edu.au/datasets/taxpayersAustralia.html>

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8 Commercial tax legislation reduced in size

As announced earlier, by the federal Treasurer, the size of the federal income tax legislation would be reduced. Australian Tax Practice have already publicised its 2007 income tax legislation as being in only 3 volumes compared to 4 volumes for 2006. There was a 2006 option of including the superannuation legislation as a 5th volume and for 2007 there will also be the option of a 4th volume for superannuation legislation.

According to the CCH website, they will still be publishing 4 volumes of income tax legislation for 2007.

If there is a reduction in the number of pages, will there be a reduction in the price?

9 Australian Legal Journals Index

Thomson Australia is about to launch Australian Legal Journals Index, which appears to be another version of AGIS ie the Attorney-General's Information Service. This index will also include the full text of the following:

Australasian Dispute Resolution Journal
Australian Business Law Review
Australian Intellectual Property Journal
Australian Journal of Administrative Law
Australian Law Journal
Australian Tax Review
Building & Construction Law Journal
Company & Securities Law Journal
Criminal Law Journal
Environmental & Planning Law Journal
Insolvency Law Journal
Journal of Banking & Finance Law & Practice
Journal of Judicial Administration
Journal of Law & Medicine
Local Government Law Journal
Public Law Review
Queensland Lawyer
Tort Law Review
Trade Practices Law Journal

AGIS Plus Text did include some full text, but the amount of full text was probably in the miniscule amount of about 5% of the content indexed. ALJI combines with other online legal research tools including Thomson's online journals collection, FirstPoint and specialist law reports (eg Commonwealth Law Reports).

10 Tax, Accounting, Economics and Law Related Meetings

Local

Taxation Institute of Australia <http://www.taxinstitute.com.au> 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> 2007 Financial Services Taxation Conference, 14-16 February, Hyatt Regency Sanctuary Cove, Gold Coast, Queensland carolhull@taxinstitute.com.au; 22nd National Tax Convention 14-17 March 2007, Hotel Grand Chancellor, Hobart, Tasmania. Includes the Inaugural Justice Graham Hill Memorial Lecture to be given by Justice Michael Kirby, High Court of Australia <mailto:sarahhadfield@taxinstitute.com.au>

Nineteenth Annual Australasian Tax Teachers Association Conference 2007, January 2007, University of Queensland Law School. Contact Kerrie Sadiq, k.sadiq@law.uq.edu.au

2007 Ross Parsons Lecture in Commercial, Corporate and Taxation Law, University of Sydney Faculty of Law - Professor John Tiley, University of Cambridge - topic to be announced, 29 March 2007.

International Telecommunications Societys Africa-Asia-Australasia Regional Conference to be held in Perth, Western Australia, August 26-28, 2007. The conference focus is, 'Corporate Strategy and the Path to a New Economy'. Conference host is the Communication Economics and Electronic Markets Research Centre, Curtin University of Technology.

Call for Participation

Following the success of three prior conferences, we cordially invite submissions to the Africa-Asia-Australasia Regional Conference 2007, hosted by Communication Economics and Electronic Markets Research Centre at Curtin University of Technology. This meeting serves as a forum to stimulate and disseminate research regarding information and communication technology and the new economy. Given the multidisciplinary and collaborative nature of the interaction between economics and technology, the Conference welcomes contributions from researchers in many fields. Past meetings have involved analysts specializing in such areas as B2B and B2C ecommerce markets, bundling and unbundling, digital divide, electronic banking, global corporate strategy, grid computing, investment and real options, mobile telephony networks, Internet studies and virtual education. Researchers are from communication, computer science, economics, information studies, information systems, management science, political science, and telecommunication fields. The conference program includes competitively selected, peer-reviewed papers and keynote invited speakers. The conference venue is the Curtin University of Technology Bentley campus.

Call for Papers

The theme for this year's conference is Corporate Strategy and the Path to a New Economy. Researchers are encouraged to propose a research paper which is original, unpublished elsewhere and no longer than 5,000 words in length.

Track Themes

The Organising Committee lists below Conference track themes. Authors with papers on topics related to the themes are encouraged to submit abstracts.

1. CORPORATE STRATEGY AND ANALYSIS

Track Chair: Guy Callender, Curtin University of Technology, Australia

Track Chair: TBA

CBS Coordinator: Sandy Chong, School of Marketing

Organising Frameworks for Corporate Strategy

- Takeovers and alliances to achieve scale economies
- Regional bloc expansion and strategic corporate reaction
- Corporate response to demand uncertainty
- Operator value-adding strategy

Comparative Networked Industry Analysis

- Network industry comparison
- Cross-national and longitudinal policy analysis
- Innovation diffusion and network development
- Historical network industry study

3

2. BUSINESS FORECASTING AND MOBILE MARKET DYNAMICS

Track Chair: Robert Fildes, Lancaster University, United Kingdom

Track Chair: TBA

CBS Coordinator: Joachim Tan, School of Economics and Finance

Business Forecasting

- Service demand and traffic forecasting, and tariff modelling
- Service bundles and usage patterns
- VoIP business models
- Broadband service provision in non-competitive areas

Mobile Network Prospects

- Triple-play competition and substitution of mobile for fixed service
- Within organization mobile information systems applications

- Mobile-to-consumer applications (banking, E-payments, games and ticketing)
- Economic viability of 3G mobile virtual network operators

3. INTERNET-ENABLED COMMERCE

Track Chair: TBA

Track Chair: TBA

CBS Coordinator: Mohammed Quaddus, Graduate School of Business

B2B and B2C E-commerce Markets

- ICT and geographical business clusters
- Online shopping frameworks and agent based e-commerce
- Macro- and micro-payment systems, and online banking
- E-market growth experience and prospects

Provision of Internet-enabled Services

- Network neutrality
- Licensing information goods
- Transaction costs and service bundling
- Versioning of services

Future Content and Media

- Old media outlets use of new media for service delivery
- Legality and reliability of wikis and blogs in search
- End of television programmers?
- Vertically integrated video programming and distribution

4

4. MARKET INNOVATION AND ECONOMIC DEVELOPMENT

Track Chair: Glenn Woroch, University of California, Berkley, United States of America

Track Chair: TBA

CBS Coordinator: Ruhul Salim, School of Economics and Finance

Economic Development, ICT and Community Informatics

- Public, private and NGO initiatives assessment
- Funding sources and mechanisms
- ICT initiatives for economic, social and political empowerment
- Consumer studies

Grid Computing as a Tool for Economic Development

- E-science, E-education, E-business and the Grid
- The Grid and competitive virtual organisations and clusters
- Global Grid—Global standards
- Mapping the distributed innovation network of Grid agents

5. TECHNOLOGY AND R&D

Track Chair: Kyoung Yong Jee, ETRI, South Korea

Track Chair: TBA

CBS Coordinator: Peter Dell, School of Information Systems

Enabling Technology

- WiFi, wireless LAN, 3G and 4G technology
- Systems performance, security and high availability
- Communications protocols (SIP / H323 / MPLS / IP)
- Advanced services (VoIP / IPTV / video-on-demand)

Consumer-oriented Devices

- Smart and digital homes
- Wearable devices
- Smart consumer appliances
- Demand for dual-mode cellular / WiFi handsets

R&D and Infrastructure

- Regulatory cost models
- R&D, innovation and product development
- Operational challenges for convergence
- ICT and disaster management

5

6. REAL OPTIONS, PRODUCTIVITY AND THE NEW ECONOMY

Track Chair: Jim Alleman, University of Colorado, Boulder, United States of America

Track Chair: Kevin Fox, University of New South Wales, Australia

CBS Coordinator: Michael Schipp, School of Economics and Finance

Real Options and Network Evaluation

- Competition and strategic options
- Growth options
- Agency issues and incentives
- Investment involving learning

Productivity Metrics

- The ICT revolution and productivity growth
- Productivity as a measure of welfare improvement
- Data availability and measurement issues
- Network economic externalities

7. INTELLECTUAL PROPERTY, SECURITY AND REGULATION

Track Chair: Christian Dippon, NERA Economic Consulting, United States of America

Track Chair: Eric Brousseau, Université de Paris X, France

CBS Coordinator: Dale Pinto, School of Business Law

Intellectual Property and Digital Rights

- Digital rights specification
- Trade secrets and practices
- Technological controls
- Metadata

Economics of Security and Protection

- Security in network, systems and applications
- Rapid Internet attacks and network security
- Cryptography and algorithms encryption
- Legal intercept and privacy

Laws and Regulation During a Period of Rapid Change

- The State's changing role (privatization, liberalization and re-regulation)
- Legal framework transition without major economic disruption
- Trade agreement impacts on the ICT sector
- Effect of policy design on sector performance

6

8. INDUSTRY POLICY AND GOVERNANCE

Track Chair: Aniruddha Banerjee, Analysis Group, United States of America

Track Chair: Kiyoshi Nakamura, Columbia University, United States of America

CBS Coordinator: Alistair Brown, School of Accounting

Competition Policy in Network Technology

- Access, interconnection and unbundling in a converged 'industry'
- Convergence and competition (especially VoIP and IPTV)
- Implications of industry consolidation
- ENUM and number portability

Spectrum Policy

- Spectrum assignment and use models
- Collective and unlicensed use
- Institutional arrangements and political economy challenges to reform
- Secondary spectrum market management

Internet Governance

- Cybercrime, security and privacy
- Online gaming
- Spam / SPIM / SPIT
- The Internet and public safety

Conference Web site

www.cbs.curtin.edu.au/business/research/conferences/internationaltelecommunications-society-2007

Conference Publications

Speakers wishing to have their papers considered for inclusion in the Special Issues of Communications & Strategies (C&S—IDATE, Paris), info (Emerald, Bradford), Journal of Media Economics (Lawrence Erlbaum Associates, New York) or Telecommunications Policy (Elsevier, Amsterdam) should clearly indicate their intention when registering. Information about the journals can be obtained from the conference Web site. Further, all accepted papers will be published in the Conference Proceedings on CD-ROM. A conference volume is also planned for publication with Physica-Verlag of Heidelberg (the economics and management imprint of Springer). Selected papers will be included, and a copy of the volume will be posted to all delegates upon publication. Full-time enrolled graduate student presenters can have their work considered for the Student Prize.

7

Conference Details

Important Dates:

April 6, 2007 Final date for abstract submission (200 words maximum)

May 4, 2007 Notification of Acceptance/Rejection

June 29, 2007 Paper submission for peer review

July 27, 2007 Final paper submission required

Final date for 'Early-Bird' discount

August 26–28, 2007 Conference Period

Registration Process:

Register your Interest

You may register an interest in attending only, or in presenting a paper at the conference. This registration of interest is obligation free, and will enable the conference organisers to keep you regularly updated via email.

Submit an Abstract

You may submit your abstract online whilst registering your interest to present. Again this registration of interest is obligation free, and will enable the conference organisers to keep you regularly updated via email. An abstract of 200 words maximum should be submitted on or before April 6, 2007. It may be useful to view the suggested scope of themes for the conference when considering submitting a paper.

Register Online

Email (or download and fax) your registration form to the conference organisers.

Discounts are offered for registering with payment received prior to July 27. Full-time students enrolled at tertiary institutions are eligible for student registration, and are invited to submit their paper.

Overseas

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

Canadian Tax Foundation Event schedule 2006 <http://www.ctf.ca/profDev/schedule1.asp>

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 (ITA) 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

For 2007 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

Principles of International Taxation 29 January - 2 February | Introductory

Corporate Taxation and Finance Tax Aspects of Fund Structuring and Acquisition Techniques 22 & 23 February | Intermediate

EC Direct Corporate Taxation 26-28 March | Intermediate

Permanent Establishments International Tax Aspects of Permanent Establishments 26 & 27 February | Intermediate

Value Added Tax Introduction to European Value Added Tax 12-15 March | Introductory

Transfer Pricing Principles of Transfer Pricing 15 - 17 January | Introductory

Transfer Pricing of Intangibles 2 & 3 April | Intermediate

Tax Treaties Tax Treaty Negotiations 22-25 January | Advanced

Interpretation and Application of Tax Treaties I 5-7 March | Introductory

Interpretation and Application of Tax Treaties II 8 & 9 March | Intermediate

Tax Treaties Workshop 19 & 20 March | Advanced

Avoidance of Double Taxation 22 & 23 March | Intermediate

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

European Association of Tax Law Professors Meetings and conferences

<http://www.eatlp.org> 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 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

of events <http://www.lexisnexis.com.au/aus/conferences/calendar/default.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/> Hieros

Gamos Worldwide Law Events Calendar

http://www.hierosgamos.org/hg/db_meetings.asp?action=search

<http://www.hg.org/calendar.html>

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.

11 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

Australian Taxation Office *Access and information gathering manual*, 2006 (updated). The manual consists of the following chapters:

- Chapter 00 — Commissioner's Introduction
- Chapter 1 — Access and Information gathering
- Chapter 2 — Notices and directions
- Chapter 3 — International Evidence Gathering
- Chapter 4 — Formal interviews
- Chapter 5 — Electronically stored information
- Chapter 6 — Legal professional privilege
- Chapter 7 — Access to professional accounting advisors' papers.

Available at: <http://www.ato.gov.au/corporate/content.asp?doc=/content/51035.htm>

Business Council of Australia *Corporate taxation: An international comparison – 2006 Update*, Melbourne, 2006 <http://www.bca.com.au/Content.aspx?ContentID=100892> Reply by the federal Treasurer <http://www.treasurer.gov.au/tsr/content/pressreleases/2006/133.asp>

Carling, Robert *State taxation and fiscal federalism: a blueprint for further reform*, St Leonards, NSW, Centre for Independent Studies, Policy Monograph 73, 2006
<http://www.cis.org.au/Publications/policymonographs/pm73.pdf>

Cassidy, Julie *Concise income tax*, 4th ed, Leichhardt, NSW, Federation Press, publishing in February 2007, RRP \$59.95.

Cassidy, Julie "'To GAAR or not to GAAR - that is the question:" Canadian and Australian attempts to combat tax avoidance' (2004-2005) 36 *Ottawa Law Review* 259-313

Cassidy, Julie 'The Stolen Generations - Canada and Australia: the legacy of assimilation' (2006) 11 (1) *Deakin Law Review* 131-77

D'Ascenzo, Michael 'Australia's approach to GST administration,' in: "Twenty Years of GST: The Best Path Forward" Conference, 16-18 November 2006, Wellington, New Zealand <http://www.ato.gov.au/corporate/content.asp?doc=/content/81419.htm>

Kendall, Keith & Walker, Gordon 'Insider trading in Australia and New Zealand: information that is "generally available"' (2006) 24 *Company & Securities Law Journal* 343-61

Krever, Rick *Australian taxation law cases*, 2nd ed, Sydney, Thomson, ATP, 2007 (formerly *Australian income tax cases*)

McDonald, Peter and Kippen, Rebecca 'Reform of income tax in Australia: a long-term agenda' (2006) 7 (1) *Australian Review of Public Affairs* 19-39
http://www.Australianreview.net/journal/v7/n1/mcdonald_kippen.pdf

Rahman, Chantal "Tax Office published advice products distinguished" (2006) 14 *Australian Law Librarian* 15-22

Sawyer, Adrian 'Binding rulings in New Zealand - an assessment of the first ten years' (2006) 12 *Canterbury Law Review* 273-91

Taxation in Australia Dec 2006 – Jan 2007

- Deductibility of business start-up costs - Andrew Rider
- PE or no PE? A lessor's question? - David Prichard and Andre Spnovic
- Over my dead body: Family maintenance claims - Andrew O'Bryan and Wendy Sylva

Taxation Institute of Australia Victorian and Tasmanian 2006 *Convention Papers*

Victorian Convention papers

- Navigating through corporate restructuring tax provisions - Daniel Snyder & Michael Clough
- Drawing a treasure map – tax in 5 to 10 years - **Neil Warren**
- Digging for gold in black holes: black-hole expenditure – what's fixed and what isn't? - Tim Neilson
- Tax issues for property investors, one-off builders and developers - Lachlan R Wolfers
- Superannuation – not so simple - Bernie O'Sullivan & Kim Cowie
- Intellectual property – traps & opportunities - Anthony Bradica
- CGT small business concessions – selected issues - Ron Jorgensen & Daniel Smedley
- Latest remuneration strategies - Elizabeth Lucas
- International taxation: there's treasure buried all over the world - Liam Collins & Michael Bona
- HWI audits: the long and winding road - Paul Sokolowski
- Managing risks in a tax audit – the tax man cometh - Michael Bersten
- New land tax and stamp duty issues and planning techniques - Zoe Chung
- The "Ins" and "Outs" of testamentary trusts - Bruce M Cook
- Tax Practice 2006 - Chris Wallis, Keith James & Neil Earle
- The pending taxation of financial arrangements regime – practical analysis - Ken Spence, Enzo Coia & Simon Haines
- Holding onto your treasure: bankruptcy and the implications for asset Protection - Michael Lhuede
- Exploring new waters – emerging trust issues - Graeme Halperin
- Winning treasure from the courts – treatment of compensation payments and damages awards - Michael Hines

Tasmanian Convention papers

- Property investment – income tax and GST issues - Michael Hine
- Current issues for primary producers - Harry Rigney
- Promoter penalties - Andrew Mills
- Service entities – where to now? - Andrew O'Bryan and Jerome Tse
- Trusts and succession planning - Daniel Smedley

Wenk, Paul 'Applying the rulings' (2006) Issue 317 *Lawyers Weekly* 21-23

Overseas

Ashiabor, Hope 'Australian energy tax policy' (2006) 44 *Tax Notes International* 371-72

[2006] No 4 *British Tax Review*

- Roeleveld, Jennifer 'South African withholding tax: adverse consequences for non-residents'

- Davis, Christine "The inheritance tax and capital gains tax consequences of informal transfers of rights in land"

Bulletin for International Taxation Number 12 - 2006:

- 'Tax Treaty News' - Klaus Vogel
- 'Does "Enterprise" in the OECD Model Mean "Business"?' - John Avery Jones
- 'Loopholes in the EU Savings Tax Directive' - Adolfo Martín Jiménez
- 'Common Law Approaches to the Determination of the Source of Income: Pragmatism over Principle' - Alex Easson
- 'Source versus Residence - an EU Perspective' - Manfred Mössner

Derivatives and Financial Instruments Number 6 - 2006

- International - 'Accounting for Derivatives under IFRS' - Floris Andriessen
- Mexico - 'Financial Derivatives' - Oscar Ortiz and J Javier Goyeneche P
- Netherlands - 'Tax Environment to Improve for Investment Institutions' - Michiel Sunderman and Okke Suurenbroek
- Denmark - 'New Rules on Private Equity Funds and on Group Definition under Anti-Avoidance Rules' - Niels Josephsen and Teresa Dettmann Nielsen
- Ireland - 'Update on Recent Tax Developments' - Sharon Burke
- Italy - 'Thin Capitalization Regime for Permanent Establishments' - Paola Flora
- Switzerland - 'Securities Lending and Repo Transactions: New Tax Regulations' - Marcel R Jung and Peter Reinartz

European Taxation Number 12 -2006

- 'International Taxation: Meeting the Challenges - The Role of the OECD' - Jeffrey Owens
- 'The Doctrine of the Abuse of Community Law: The Sword of Damocles Hanging over the Head of EC Corporate Tax Law?' - Olivier Rousselle and Howard M Liebman
- European Union - 'Investment Funds, Tax Planning and State Aid' - Raymond HC Luja
- Germany/Netherlands/United Kingdom/United States - 'Tax Aspects of Cross-Border Leasing Transactions' - Amar Mehta
- 'The Adoption of International Financial Reporting Standards for Tax Purposes by Ireland' - Liam Grimes and Tom Maguire
- "Trendsetting" Decisions of the European Court of Human Rights?' - Roustam Vakhitov
- Hungary - 'Higher Taxation to Reduce the Budget Deficit' - Roland Felkai
- Italy - 'Participants in Foreign Transparent Entity Denied Treaty Benefits (the Good, the Bad and the Ugly)' - Michele Gusmeroli
- 'Ukraine's Tax Treaties: Status and Effectiveness' - Konstantin Kuznetsov

International VAT Monitor Number 6 - 2006

- 'No More Unnecessary Principles Please!' - Walter van der Corput
- 'Fixed Establishments and VAT-Saving Schemes' - Joep Swinkels
- 'Swiss VAT Treatment of Cross-Border Services between a Company's Head Office and its Fixed Establishment' - Harun Can
- 'Global Service Arrangements: "Australian GST Needs to Move with the Times"' - Sasha Ivanusic
- 'VAT for Public Entities and Charities -- Should the Sixth Directive Be Renegotiated?' - Christian Amand
- 'VAT in Belarus' - Iurie Lungu
- 'VAT in Bosnia-Herzegovina: Institutional and Legal Aspects' - Dinka Antić
- 'VAT Registration Thresholds in Europe - Fabiola Annacondia and Walter van der Corput
- 'IVM's traditional overview of the VAT thresholds applicable in most European (both EU and non-EU) countries'.

VAT AROUND THE WORLD

What's Happening in Brief

Reports from: Argentina, Austria, Belgium, Bosnia-Herzegovina, Brazil, Bulgaria, Colombia, the Czech Republic, the European Union, Finland, France, Georgia, Hungary, the IFA 60th Congress, India, Italy, Japan, Lithuania, Luxembourg, Malaysia, Mexico, the Netherlands, New Zealand, Norway, Poland, Portugal, Romania, Russia, Serbia, the Slovak Republic, South Africa, Spain, Sweden, Switzerland, Trinidad and Tobago, Tunisia, Ukraine and the United Kingdom.

Case notes

Case notes from: Australia, Austria, Canada, Germany, India, Italy, the Netherlands, Russia, Switzerland and the United Kingdom.

Recent ECJ Cases in Brief

Jin, Chaowu *Regulatory environment of Chinese taxation*, Buffalo, NY, Hein, 2006, 467 pp. "This work consists of two parts: chapters 1 through 7 deal with the legislative and dispute settlement aspects of Chinese taxation, and chapters 8 through 21 describe the most important types of taxes now in effect in China, particularly those that are important to international readers.

Harris, Peter *Income tax in common law jurisdictions: from the origins to 1820*, Cambridge, Cambridge University Press, November 2006, 514pp, Cambridge Tax Law Series

Kotyrba, Dirk & **Kendall, Keith** "German taxation of real estate: the new G-REIT" (2006) 23 *Journal of International Banking Law and Regulation* 634-39
http://www.latrobe.edu.au/law/staff/profiles/add_info/gertax-kend.pdf

Simple, fair and pro-growth: Proposals to fix America's tax system, Buffalo, NY, Hein, 2006. "The official account of the advisory panel formed by President George W. Bush to identify major problems in the U.S. Federal Tax Code and to recommend options to make the code simpler, fairer and more conducive to economic growth. The panel's report was submitted to US Secretary of the Treasury John W Snow on Nov. 1, 2005. Chaired by Connie Mack III, the panel recommended 2 reform options: the Simplified Income Tax Plan & the Growth & Investment Tax Plan".

OECD Tax Policy Studies No. 14: *Taxation of capital gains of individuals - policy considerations and approaches*, ISBN: 9264029494, Format: Print (Paperback), Pages: 168
Publication date: 24 Nov 2006 Price: \$ 54.00 USD

Stewart, Miranda and Walker, Kristen 'Restricting the legislative power to tax in Australia', conference paper at the 17th Congress of the International Academy of Comparative Law, Tax Law Session (July 2006) and forthcoming in the *Michigan State University International Law Journal* (2007)

12 Quotable quotes

Toad busting becomes tax deductible

"On Friday 24 November 2006, the Minister for the Environment and Heritage, Senator Ian Campbell, issued a media release advising that two toad-busting Western Australian (WA) environment groups, the Kimberley Toad Busters and the Stop the Toad Foundation, have been granted deductible gift recipient status.

The media release is available on the Department of the Environment and Heritage Web site (<http://www.deh.gov.au/>)".

Source: KPMG *Daily Tax News* 27 November 2006

"One 19-page judgment written by the judge turned on whether "insect mating disruption products" designed to confuse male moths by releasing synthetic female pheromones are subject to duties as an insecticide."

Source: Drummond, Matthew 'Hard move from hot seat to the bench' *Australian Financial Review* 1 December 2006 p 56

"BRISBANE, Dec 19 AAP - A Federal Court magistrate has quit her post nine months after being accused of plagiarising the judgments of other magistrates.

Brisbane-based Jennifer Rimmer tendered her resignation yesterday after being on sick leave since April, Chief Federal Magistrate John Pascoe confirmed today. It was revealed in April she had copied more than 2,000 words from a colleague's decision in a different case for one of her judgments.

Other judgments by Ms Rimmer, 45, were also allegedly found to contain plagiarised sections".

Source: Qld: Federal Court magistrate accused of plagiarism quits, Tuesday, 19 December, Content provided to you by AAP via *CCH Daily Email Alert*, 19 December 2006.
