

## **ATTA News January 2007**

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

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

### **Contents**

<b>1 Presidential column</b>	1
<b>2 ATTA 2007 conference</b>	1
<b>3 ATTA AGM Agenda Items 2007 Conference</b>	2
<b>4 Arrivals, departures and honours</b>	3
<b>5 ATTA 20 years young</b>	4
<b>6 Vacancies</b>	4
<b>7 Tax Office alumni network</b>	5
<b>8 Asia-Pacific Business Regulation Group</b>	5
<b>9 Free UK statutes</b>	6
<b>10 Tax, Accounting, Economics and Law Related Meetings</b>	6
<b>11 Recent publications</b>	10
<b>12 Quotable quotes</b>	12

### **1 Presidential column**

Dear All,

As I am in holiday mode I have not much to say other than I am really looking forward to the upcoming conference and hope to see you all there.

Cheers

Paul

### **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](mailto:t.barbour@law.uq.edu.au)) or Teola Marsh ([t.marsh@law.uq.edu.au](mailto: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>)

We look forward to seeing everyone next week.

### **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

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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**

Congratulations to Miranda Stewart on her promotion as Associate Professor, University of Melbourne Law School, effective from 1 January 2007. Organising a ATTA conference, can't be a bad thing for your career!

Richard Eccleston moved from Griffith University in early January 2007, to the School of Government, at the University of Tasmania.

Nicole Wilson-Rogers is undertaking a PhD on general anti avoidance rules at the University of Western Australia, under the supervision of Associate Professor Glen Barton. Nicole has worked as a solicitor in taxation law for five years in Western Australia and for a large taxation consulting firm in Melbourne, focussing on international and corporate tax. Prior to this she worked for large accounting firms in the fields of insolvency and infrastructure procurement. Her tax advisory experience includes mass-marketed scheme litigation, controlled foreign corporations and various international tax issues, Division 7A and general deductibility issues. She has completed a bachelor of law with honours and a bachelor of commerce. Her Honours thesis examined the application of the permanent establishment rules to e-commerce.

Alex Reilly from the Division of Law, Macquarie University will be a visitor at the Gilbert & Tobin Centre of Public Law, at the University of New South Wales, Faculty of Law during Semester One, 2007. Alex is a public lawyer who will be working on a number of things over the course of his stay. The bulk of his time will be spent establishing the ground work for a new project on political advertising. The project will consider the constitutional and legislative framework for regulating publicly and privately funded political advertising in the broadcast media. The project was inspired by a number of controversial advertising campaigns funded by Commonwealth and State governments (such as the industrial relations advertisements in 2005, and the GST advertisements in 1998) which have led to calls for more effective regulation of the use of public money on such campaigns.

## **5 ATTA 20 years young**

Whilst doing some browsing I came across a fact that ATTA was founded in 1987 which makes us 20 years young, this year. There are members with fond memories over the years and I would like those members to share some of these memories for publication in future *ATTA News*.

Colin Fong

## **6 Vacancies**

### **University of Sydney, Dean, Faculty of Law,**

Reference No. J49/009905

Applications are invited for the position of Dean of the Faculty of Law to take office on 1 July 2007.

The initial appointment as Dean will be for a period of five years. At the conclusion of this period, the appointee may be invited to undertake a further specified period as Dean. At the conclusion of the term as Dean, the appointee may be offered a continuing appointment as a Professor within the Faculty.

The Faculty of Law was inaugurated in 1855 and is a leader in legal education in the Asia-Pacific region with a strong international outlook. The Faculty offers a wide range of undergraduate and postgraduate programs and has an outstanding reputation for teaching, scholarship and research.

The successful applicant for the position of Dean should demonstrate proven administrative and decision-making experience at a senior level; an established record of

academic achievement of high standing in the field of law; a record of effective academic leadership; an understanding of key issues and developments in higher education; the potential to promote excellence in teaching, research and other activities; an ability to work effectively in committees and as a member of the senior management structure of the University; excellent interpersonal and communication skills; an ability to work co-operatively with others; and an ability to represent and promote the Faculty's interests within the University and to external bodies, including the legal profession, and the wider community.

An attractive remuneration package will be negotiated with the successful applicant.

It is anticipated that interviews for the position will be held in late February/early March 2007.

For further information on this position, please contact the consultant assisting the University, Mr James Allen, Managing Director, Stanton Chase International (02) 9251 7188 or email: [j.allen@stantonchase.com](mailto:j.allen@stantonchase.com)

Closing: 31 January 2007

## **7 Tax Office alumni network**

Thursday, 21 December,

"The Commissioner says that many people who leave the Tax Office still feel part of the tax community and it is important that the Tax Office encourages and nurtures these relationships. Accordingly, the Tax Office is planning to establish an alumni network.

The Commissioner said that the Alumni Network will help former employees to stay connected and help them maintain the friendships and professional contacts they made while at the Tax Office. Naturally, the Tax Office will also benefit from this ongoing relationship through access to the valuable insights and experiences people have gained, both within and outside the organisation.

As part of the Alumni Network, members will have an ongoing connection with the Tax Office. They will be able to communicate with other network members, attend Alumni Network events and access the Alumni Network newsletter. They may also be eligible to attend other Tax Office events.

The Tax Office website will provide up-to-date information on the Alumni Network and will also house the Alumni Network newsletter.

A brochure and membership form is available at:  
<http://www.ato.gov.au/content/downloads/js6308alumnibrochure.pdf>.

Queries and requests for membership forms can be emailed to [AlumniNetwork@ato.gov.au](mailto:AlumniNetwork@ato.gov.au)".

Source: *CCH Daily Email Alert* 21 December 2007

## **8 Asia-Pacific Business Regulation Group**

"The Asia-Pacific Business Regulation Group (APGRG) was established in the Department of Business Law and Taxation in October 2006.

The Group will promote theoretically informed and innovative ways of understanding international organisations and business regulation in the Asia-Pacific region.

It will advance cross-disciplinary research with the Monash Centre for Regulatory Studies in the Faculty of Law, Monash Asia Institute in the Faculty of Arts, and the Asian Business and Economic Research Unit in the Faculty of Business and Economics.

#### Group objectives

Collaborate with like minded researchers in Australian and off-shore universities and research institutions.

Establish a scholarly presence for business regulation both nationally and internationally.

Run conferences, seminars and workshops for researchers and the public.

Publish research in the media, working papers, journals and books.

Develop opportunities for research grants and other research funding.

Consider and where relevant promote law reform initiatives.

Recruit HDR students that can contribute to research initiatives."

Source: <http://www.buseco.monash.edu.au/blt/apbrg/index.php>

### **9 Free UK statutes**

On the 20 December 2006, the UK government made available a free database of UK legislation at <http://www.statutelaw.gov.uk> The UK Statute Law Database (SLD) is the official revised edition of the primary legislation of the United Kingdom made available online. The Magna Carta can be found in the year 1297.

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

#### **Local**

**Atax Research Seminars.** The first of the 2007 Atax research seminars, to be presented by Professor Michael Lang on Friday 19 January from 12.30pm to 2pm. The topic will be "The role of the OECD Model Convention and the OECD Commentaries". Professor Lang is Head of the Institute for Austrian and International Tax Law at the Vienna University of Economics and Business Administration, and was a partner with Deloitte until 2004. He is a member of the Permanent Scientific Committee (PSC) of the International Fiscal Association (IFA) and a member of the Executive Committee of the European Association of Tax Law Professors (EATLP) and Chairman of the Academic Committee of the EATLP.

We are also proposing to use the occasion to make a short formal launch of the latest issue of the *Atax eJournal of Tax Research*, which contains a series of articles dedicated to the memory of our former Atax colleague, John Raneri. You can access the eJournal and download articles from all issues free of charge from the following website:

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

The seminar and launch will be kindly hosted by Henry Davis York in the Boardroom, Level 10, 44 Martin Place Sydney NSW 2000. A light sandwich lunch will be provided. Please RSVP to Anita Clarke ([a.clarke@unsw.edu.au](mailto:a.clarke@unsw.edu.au)) for catering purposes by Tuesday 16 January.

Looking a bit further into the future, Emeritus Professor Richard Bird (University of Toronto), a leading international tax academic, will visit Atax in March 2007 as part of an ARC Linkage International Project on personal income tax reform in Australia. He will be presenting a seminar on Friday 30 March 2007. The details of his seminar will be confirmed later.

**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](mailto: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](mailto: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.

**University of Melbourne Law School**, Professor John Tiley CBE will deliver the 2007 annual Tax Lecture, on the topic 'Tax Avoidance: Developments in UK Law' on 19 April 2007 at 5.30pm for 6pm, Melbourne Law School. During his visit, Professor Tiley will be teaching the subject UK Taxation: Principles and New Developments in the Graduate Program. For further information, please contact: Miranda Stewart Co-director of Taxation Studies tel: +61 3 8344 6544 email: [m.stewart@unimelb.edu.au](mailto:m.stewart@unimelb.edu.au)

**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.

#### **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](http://www.ibfd.org) or contact the International Tax Academy at +31-20-554 0160 or by e-mail [ita@ibfd.org](mailto: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](mailto: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](http://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](mailto:vanderHoek@frg.eur.nl)

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

<http://www.eatlp.org> Helsinki, 7-9 June 2007

**Monash University Company Law and Taxation Law - Monash Centre in Prato, Italy**

**25 June - 12 July, 2007.** The Department of Business Law and Taxation is pleased to offer the opportunity to study Company Law and Taxation Law at the Monash Centre in Prato, Italy. These units are available at both undergraduate and postgraduate levels.

Units are conducted in a three-week intensive mode and count towards the students' degree.

Participation in these units enable students to engage in their studies while experiencing the many wonderful aspects of Italian culture in an historical and beautiful Tuscan city close to Florence. <http://www.buseco.monash.edu.au/blt/study/prato/index.php> For further information regarding taxation law [daniel.khoury@buseco.monash.edu.au](mailto:daniel.khoury@buseco.monash.edu.au) or ph: +61 3 9904 7044

**Monash University Taxation Law and Policy Research Institute in conjunction with the**

**African Tax Institute** VAT in Africa, Pretoria, South Africa 15 June 2007. For further information contact: Institute Director Professor Rick Krever

[rick.krever@buseco.monash.edu.au](mailto:rick.krever@buseco.monash.edu.au) Tel: + 61 3 9905 2375; Fax: + 61 3 9574 8259

**Monash University Taxation Law and Policy Research Institute in conjunction with the**

**Faculty of Law, the University of Hong Kong,** The Legacy of British Tax Concepts, 18

December 2007. For further information contact: Institute Director Professor Rick Krever

[rick.krever@buseco.monash.edu.au](mailto:rick.krever@buseco.monash.edu.au) Tel: + 61 3 9905 2375; Fax: + 61 3 9574 8259

**Monash University Taxation Law and Policy Research Institute in conjunction with the**

**The Cegla Center for Interdisciplinary Research of the Law, Tel Aviv University School**

**of Law** Political economy perspectives on comparative tax policy, Prato, Italy, June 2009.

For further information contact: Institute Director Professor Rick Krever

[rick.krever@buseco.monash.edu.au](mailto:rick.krever@buseco.monash.edu.au) Tel: + 61 3 9905 2375; Fax: + 61 3 9574 8259

Other useful tax and law related conference websites include the IBFD Course calendar

[http://www.ibfd.org/news/course\\_calendar.htm](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](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](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.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

Apps, Patricia 'Family taxation: an unfair and inefficient system' (2006) 7 (1) *Australian Review of Public Affairs* 77–101 <http://www.australianreview.net/journal/v7/n1/apps.pdf>

Billyard, Neil *Corporate tax: international*, Chatswood, NSW, LexisNexis Butterworths, 2006- (Looseleaf)

(2006) 4 (2) *ejournal of Tax Research* In Memory of John Raneri 1957-2005

- Preface – Editors' Note - **Binh Tran-Nam** and **Michael Walpole**
- Eulogy - **Bob Deutsch**
- Refocusing on Fundamental Principles of Stamp Duty - Bill Cannon and **Peter Edmundson**
- Promoter Penalties - **Gordon S Cooper**, AM
- Taxing Financial Arrangements: Harmonising Tax and Accounting? - **Rodney Fisher**
- Testamentary Trusts: Not Just “Another” Trust? - Arlene Macdonald

(2006) 9 (1) *Journal of Australian Taxation*

- 'Walking the Line: When is Tax Advice a Conspiracy to Defraud the Commonwealth? An Analysis of *Pearce v The Queen*' - **Helen Hodgson**
- 'The GST Treatment of Bare Trusts' - Paul Stacey
- 'A Research Guide to International Tax: An Australian Perspective' - **Colin Fong** and **Dale Pinto**

Munro, Kevin *Tax issues in structuring a business*, St Leonards, NSW, The Continuing Professional Education Dept. of the College of Law, 2006

(2006) 12 (4) *New Zealand Journal of Taxation Law & Policy*

- Editorial - **Adrian Sawyer** and **Lin Mei Tan**
- Taxing by Proclamation: Legislating by Media Release and the Rule of Law - Paul Quirke
- The Attitudes of Australian and New Zealand Tertiary Students Towards Tax Evasion: A Comparative Study and Demographic Analysis - **Ken Devos**
- Judicial Techniques for Controlling the New Zealand General Anti-Avoidance Rule: The Scheme and Purpose Approach, from Challenge Corporation to Peterson - **David Dunbar**

**Prebble, John**; Prebble, Rebecca & Vidler Smith, Catherine 'Legislation with retrospective effect, with particular reference to tax loopholes and avoidance' (2006) 22 *New Zealand Universities Law Review* 17 - 49

**Prebble, John;** Prebble, Rebecca & Vidler Smith, Catherine 'Retrospective legislation: reliance, the public interest, principles of interpretation and the special case of anti-avoidance legislation (2006) 22 *New Zealand Universities Law Review* 271 - 299.

## **Overseas**

Apps, Patricia & Rees, R "The taxation of couples" in A Cigno, P Pestieau & R Rees (eds), *Taxation and the family*, MIT Press, Cambridge, Mass, 2006

Apps, Patricia & Rees, R "Time use and child costs over the life cycle" in DS Hammermesh & GA Pfann (eds), *The economics of time use*, Elsevier: The Netherlands, 2005

**Morabito, Vince** 'An Australian perspective on class action settlements' (2006) 69 *Modern Law Review* 347-82

Muten, Leif 'Export of tax systems. Transformation of tax systems in the Third World'. The Manfred Moessner lecture delivered at the European Association of Tax Law Professors congress in Budapest, June 3, 2006,  
[http://www.eatlp.org/uploads/Public/2006\\_lecture\\_Muten.pdf](http://www.eatlp.org/uploads/Public/2006_lecture_Muten.pdf)

"International Tax: OECD releases Report on the Attribution of Profits to Permanent Establishments. On Thursday 21 December 2006, the Organisation for Economic Co-operation and Development (OECD) Committee on Fiscal Affairs published its 'Report on the Attribution of Profits to Permanent Establishments - Parts I (General Considerations), Parts II (Banks) and III (Global Trading)'. The project, which has been underway for several years, is aimed at achieving a greater consensus on the manner of attributing profits to permanent establishments (PE) under Article 7 (Business Profits) of the OECD Model Tax Convention, with a primary goal of avoiding double taxation. The cover note and the publication are available on the OECD Web site (<http://www.oecd.org/>).

International Tax: OECD project on application of tax treaties to large cross-border portfolio investments. On Monday 18 December 2006, the Organisation for Economic Co-operation and Development (OECD) issued a media release advising that under the OECD's Centre for Tax Policy and Administration, an informal consultative group of government and private sector representatives will review the tax treaty issues raised by large cross-border portfolio investments (more than US\$16 trillion) held through collective investment vehicles and global custodians. The project will examine both substantive issues and practical administrative issues related to the application of tax treaties to these investments. The first meeting of the consultative group will take place in London between 9 and 11 May 2007. The media release is available on the OECD Web site (<http://www.oecd.org/>).

International Tax: OECD discussion draft on proposed commentary changes to tax treaty treatment of services. On 8 December 2006, the Organisation for Economic Co-operation and Development (OECD) Committee on Fiscal Affairs issued a public discussion draft paper on the proposed commentary changes to the tax treaty treatment of services. The discussion draft includes proposed changes to the Commentary on Articles 5 and 17 of the OECD Model Tax Convention. The discussion draft paper is available on the OECD Web site (<http://www.oecd.org/>).

All the above information regarding the OECD came from KPMG *Daily Tax News* 22 December 2006

**Prebble, John** 'Income tax law: a structure built on sand' (2006) Part 1, 162 *Forfaitair*

(Groningen, the Netherlands) 20 - 24, Part 2, 163 *Forfaitair* 17 - 21, Part 3, 164 *Forfaitair* 11 - 14

**Vann, Richard** "Interpretation of tax treaties in New Holland," in H van Arendonk, F Engelen & S Jansen (eds), *A tax globalist: The search for the borders of international taxation. Essays in honour of Maarten J Ellis*, IBFD: The Netherlands, 2005

**Vann, Richard** 'Tax treaties: The secret agent's secrets' (2006) [June 2006] *British Tax Review* 345

## 12 Quotable quotes

"The Bracks Government is outraged at a leaked federal proposal to tax rainwater collected from roofs. The idea was revealed in a leaked email seen by the *Sunday Herald Sun*. Acting Premier John Thwaites yesterday warned that if water was privatised - as proposed by some federal Liberals - a tax on rainwater in tanks would follow."

Source: Tinkler, Chris 'Tax on rain - Outcry over plan to license tanks' *Sunday Herald Sun* 14 January 2007 pp 1; 8

Then the next day the following appeared.

"The Federal Government has rejected suggestions that it plans to introduce a tax for rainwater tanks. News Limited newspapers reported yesterday that the Victorian Government was outraged by a leaked Federal Government plan to tax rainwater tanks."

Source: 'Turnbull denies plan for taxing rain tanks' *The Age* 15 January 2007 p 3

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## **ATTA News February 2007**

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

Editor: Colin Fong, School of Law, University of Notre Dame Australia, Sydney

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

### **Contents**

<b>1 Presidential column</b>	1
<b>2 ATTA 2007 conference</b>	2
<b>3 ATTA AGM 2007 Minutes</b>	3
<b>4 19th Australasian Tax Teachers Association Conference 2007: first timer's views</b>	7
<b>5 Arrivals, departures and honours</b>	8
<b>6 ATTA members profiles</b>	9
<b>7 Journal ranking website</b>	9
<b>8 Top 10 Library Tools for the Researcher on the Edge</b>	10
<b>9 Mentioned in dispatches</b>	12
<b>10 Tax, Accounting, Economics and Law Related Meetings</b>	12
<b>11 Recent publications</b>	21
<b>12 Quotable quotes</b>	24

### **1 Presidential column**

As the newly elected President of ATTA, it is with great pleasure that I write my first, albeit brief, column.

Thank-you to Paul Kenny as past President as well as the other members of the ATTA Executive for their hard work over the last two years. I look forward to working with the newly elected Executive of Dale Pinto, Adrian Sawyer, and Audrey Sharp as Vice-Presidents, along with Colin Fong as Secretary/Treasurer. Of course, we also have Phil Burgess as Assistant Treasurer and Margaret McKerchar who manages the website. Add to the list our State representatives as well as Bernadette Smith and her team at the University of Tasmania and we have a fantastic group of people all contributing to the running of ATTA over the next two years. The people in ATTA make it a great association. I was reminded of this at the recent conference when an international visitor thanked one of our founding members for welcoming him into our tax community. What a great way to describe us! I am sure that all ATTA members would agree that it is the community feel of ATTA and the collegiality that makes it exceptional.

The death of our Patron, Justice Graham Hill, affected all of us in ATTA. At the recent conference dinner, we were privileged to have a close family friend, Mr Bill Bristow, accept the Hill Medal on behalf of the Hill family. At the same dinner, it was announced that ATTA has a new patron, Mr Gordon Cooper AM. For those who don't know, Gordon is an Adjunct Professor at Atax, UNSW, and a tax consultant in sole practice. He is regarded as a leading tax expert and author, particularly in respect of capital gains tax. Among his many numerous professional involvements, Gordon is a Governor of the Australian Tax Research Foundation, President of the Committee of the Australian Branch of the International Fiscal Association, and a former President of the Taxation Institute of Australia. We are delighted that Gordon has accepted this role.



Planning is well underway by Bernadette and her team for the 2008 Conference in Hobart. Conference dates for your diary are 23<sup>rd</sup> to 25<sup>th</sup> January. The conference website is found at <http://www.utas.edu.au/business/faculty/ATTA08/index.htm> According to the most recent report on the website, the hunt is still on for the elusive Tasmanian Tiger spotted only weeks ago in Brisbane. We look forward to updates. If Bernadette's promotion of the Conference is anything to go by, we are going to have a fantastic

time.

I have just one housekeeping matter. With the beginning of the academic year almost upon us, most of you will be frantically preparing your teaching material for the semester. However, please do not forget to submit your papers to the next edition of JATTA. Details of the journal along with author guidelines and previous editions can be found at: <http://www.atax.unsw.edu.au/atta/jatta/index.htm>

All the best for the year ahead.

Kerrie Sadiq

## **2 ATTA 2007 conference**

The TC Beirne School of Law hosted the 19th annual ATTA Conference held from 22nd to 24th January. It was wonderful to see so many tax colleagues head to sunny Queensland for a tax conference with the theme of "The Pursuit of Simplicity – Simply Impossible?". With approximately 100 delegates from across Australia and New Zealand and countries including Sweden, Austria, Hungary, and Japan and over 50 papers presented, the conference was reported as being a huge success. Thank you to everyone who participated and helped in various ways.

Justice Richard Edmonds paper is now on the conference website along with a few photos of the proceedings. They can be located at <http://www.law.uq.edu.au/attaconference/> Teola has chosen a selection of photos for the website, but many more were taken, including shots of all presenters. Anybody wanting a copy of a photo is welcome to email Teola ([t.marsh@law.uq.edu.au](mailto:t.marsh@law.uq.edu.au)).

Once again, we were fortunate to have the Commissioner of Taxation, Mr Michael D'Ascenzo, as a keynote speaker, presenting on the topic "Simplifying Tax Administration in a Complex World". The Commissioner also launched the fourth edition of the "Making It Easy to Comply" booklet which is an update on ATO's initiatives aimed at simplifying the process of complying with tax obligations. You can find the Commissioner's full address on the ATO website at <http://www.ato.gov.au/corporate/content.asp?doc=/content/82547.htm> The Commissioner's speech was followed by a cocktail party at Customs House on the banks of the Brisbane River.

Tuesday started early with our second keynote speaker, Professor Michael Lang from Vienna. I am sure that you will agree not only was Michael's paper a highlight but also Michael himself was a memorable visitor to the conference. Michael will be contributing to the ATTA newsletter on a regular basis with information on the European Association of Tax Law

Professors meetings and conferences. Michael has already provided information on upcoming events in Europe. The information is contained in a later section of this newsletter.

After a full day of conference papers, it was time to party. Everyone headed to the CCH dinner, with one of the highlights being the transfer by Brisbane CityCat from Customs House to Hamilton for dinner at Bretts Wharf Restaurant. Dinner proceedings involved the presentation of the ATTA Hill Medals by Justice Richard Edmonds to Cynthia Coleman, Chris Evans, the late Graham Hill (accepted by Bill Bristow on behalf of the Hill Family), Rick Krever and John Prebble. Gordon Cooper was announced as the new ATTA Patron. The Taxation Institute of Australia also presented the Best Paper Awards.

Congratulations to the winners of the Best Paper Prizes this year:

- *Best Junior Paper* – Lisa Marriott, Victoria University of Wellington
- *Best Senior Paper* – Mark Burton, University of Canberra
- *Most Innovative Paper* – Rebecca Prebble and John Prebble, Victoria University of Wellington

Thanks go to our two judges, Phillip Burgess and Audrey Sharp (pictured right with the winners).



Wednesday morning started a little later but no less interesting with the presentation by our third plenary speaker Justice Richard Edmonds. Once again we are grateful to His Honour for attending the ATTA Conference. His paper entitled “Recourse to Foreign Authority in Deciding Australian Tax Cases” can now be found at <http://www.law.uq.edu.au/attaconference/abstracts.php>. This was followed by delegates having to decide between papers on teaching, environmental issues or consumption taxes.

Wednesday will also be remembered as the day a Tasmanian tiger was sighted at an ATTA conference. We are off to a flying start for the 2008 Conference in Hobart. Please mark your diaries for the 23-25 January 2008. This time last year Miranda Stewart from the University of Melbourne handed the baton to me. I now happily hand it over to Bernadette and her team who, I am sure, will produce a conference bigger and better than ever.

Once again, thank you to everyone who came to the conference and contributed so much. I know I had a great time. I hope you did too.

Kerrie Sadiq

### 3 ATTA AGM 2007 Minutes

**Venue:** The University of Queensland Customs House, Long Room, 66 Queens St, Brisbane  
**Time:** 1:30-2:30pm

**1 Apologies:** Grant Richardson, Shelley Griffith, Brett Bondfield, Andrew Smith

**2 Confirmation of minutes** of the ATTA AGM, Melbourne University. Accepted: Audrey Sharp; Seconded: Ken Devos

### **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. The prize winner, Kathryn James was announced last night at the ATTA Conference dinner.

#### Conference 2007

Kerrie Sadiq from the University of Queensland hosted the current ATTA conference. On behalf of ATTA members I want to thank Kerrie and her team of Trisha Barbour and Teola Marsh for putting in all the effort. It was simply fantastic of them.

#### Conference 2008

Bernadette Smith and her team of Sonia Shimeld and Simone Bingham 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

Adrian Sawyer and his team of Andrew Maple and Alistair Hodson indicated their preparedness to host the ATTA 2009 conference at the University of Canterbury.

#### 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, Monash University) 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.

Passed.

## **5. Nominations for ATTA President, Vice Presidents, Treasurer/Secretary, Assistant Treasurer 2007-2009 and state representatives**

ATTA President: Kerrie Sadiq, nominated by Dale Pinto and seconded by Cynthia Coleman  
ATTA Vice-Presidents: Audrey Sharp, nominated by Katherine Ritchie and seconded by Cynthia Coleman; Adrian Sawyer, nominated by Dale Pinto and seconded by Rick Krever; Dale Pinto continuing.

ATTA Treasurer/Secretary: Colin Fong, nominated by Paul Kenny and seconded by Adrian Sawyer

ATTA Assistant Treasurer: Phil Burgess, nominated by Cynthia Coleman and seconded by Chris Evans

Nominations for ATTA state representatives:

Victoria: Ken Devos

New South Wales: Celeste Black (confirmed by CF after the AGM)

Tasmania: Bernadette Smith

Queensland North/Northern Territory: Justin Dabner

Queensland South: Michelle Markham

South Australia: John Tretola

Western Australia: Dale Pinto

ACT: Mark Burton

New Zealand – North: David White

New Zealand – South: Adrian Sawyer

## **6. Nominations for JATTA editorial board**

The 2007-2009 Editorial Board will consist of  
Professor Dale Pinto (Curtin University) (Editor-in-Chief)  
Kerrie Sadiq (University of Queensland) (Editor, 2008)  
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)  
Paul Kenny (Flinders University)

## **7. Patron of ATTA**

Gordon Cooper accepted nomination for a 3 year term.

## **8. ATTA Medal**

The 2008 ATTA medallists will be: Patrick Gallagher, Michael D'Ascenzo, Philip Burgess, David Smith and Colin Fong.

Cynthia Coleman revealed the ATTA Medal is discretionary by the ATTA Executive and something about its history will be put up on the ATTA website.

## **9. Support for Doctoral students attending ATTA conferences**

Four students were financially supported to attend the ATTA Conference 2007 and this was received well by the students. A discussion arose about whether a separate doctoral student presentations sessions should be repeated as in Wellington. Consensus arose that the doctoral student presentations should be integrated in the conference programme as occurred in Brisbane.

## **10. Financial Accounts**

The financial accounts have been audited and signed off by James Sloman and our financial accounts indicated a bank balance as of 30 June 2006 of \$50,174.

Discussion arose as to options on using this money. Paul Kenny indicated the need to have a buffer in case an ATTA conference is not profitable. Secondly, it was revealed in the past year over \$3000+ was spent on editorial work related to the Journal of the Australasian Tax Teachers Association. Suggestions can always be made to the ATTA Executive about how this money may be spent.

## **11. Other matters**

Discussion arose over financial issues surrounding the organising of ATTA conferences. Michael Dirkis suggested it is difficult for a conference fee to be tied to a particular amount as you don't have to break even. He felt the actual cost in running a ATTA conference is about \$330 per person. The aim of the conference is cost recovery not profit. Fortunately we have had publishers sponsorship to assist with the running of each conference. At a previous AGM, Marg McKerchar pointed out conference guidelines were published and these need to be modified on a regular basis. Domenic Carbone suggested conference organisers are able to

make a loss as ATTA has a financial buffer. Katherine Ritchie suggested with the ATTA present surplus, we should keep the money until we come up with a good idea.

Sridaran suggested we should market the conference to practitioners and Kerrie Sadiq reported some practitioners did attend the Brisbane one. Cynthia Coleman reported on previous efforts in marketing to practitioners with not much response. The conference can provide network opportunities for practitioners. Others felt inviting practitioners would change the nature of the conference.

Helen Hodgson suggested no competing sessions with Teaching sessions.

Audrey Sharp suggested the AGM be held in the middle of the conference.

Garry Payne suggested leave the AGM last so people do not leave the last speakers with no audience. A vote was taken about the timing of the AGM and the placement at the end of the conference was carried.

Marg McKerchar pleaded for ATTA members profiles to be updated by members. Marg was thanked for maintaining the website.

Cynthia Coleman queried the printed papers often ran out when arriving for a session. Kerrie Sadiq queried putting the papers on the website prior to the conference. Michael Dirkis suggested print on demand and possibly leave this with the organisers. Michael also mentioned the problem of late papers, and the writer/s should then bring their own copies, for distribution. Paul Kenny suggested not to put many rules on the organisers and leave them some discretion.

#### **4 19th Australasian Tax Teachers Association Conference 2007: first timer's views**

The ATTA Conference was a fantastic opportunity to wet my feet in the academic pond. Everyone was very friendly and supportive. The ATTA Conference was also a great opportunity to meet many of my colleagues and to network with people in the taxation industry. It was great to see the developments in academia and the Commissioner's perspective on current issues. We also had some fantastic speakers from overseas – I wish I could have seen all of the papers!

A few of the highlights include:

Meeting the authors of my textbooks and various research papers that I am working on and, of course, the Federal Commissioner of Taxation

Riding on the ferry by night (there have been a few complaints that there was no serenading... unless you count the ferryman saying 'ticket please')

Hearing that tax professionals can have lives too (folk or morris dancing may be the way to go!)

Leaving people who took the later flight to Sydney in the Qantas lounge, only to run into them again in the taxi line in Sydney!!

#### **Clare Hyden**

I really enjoyed the 2007 ATTA Conference. As a "first timer" to an ATTA conference, I hoped it would also cater for conference attendees who were purely "students" of tax (like myself). The conference was very interesting for me as many papers were presented on topics relevant to my thesis. However, another aspect of the conference that impressed me was the diverse range of topics that were covered. I also enjoyed how these diverse topics were related back to the common overall theme of simplicity.

I thought it was encouraging to see some first time presenters. Audience participation in the presentations was fantastic and everyone was very forthcoming with ideas about new directions the presenters' research could take or potential avenues for further research.

Overall, I came away with the impression that presenting at the conference could greatly assist researchers who have projects that are still, very much, in the category of "work in progress". I think the conference provides a good opportunity for students, practitioners and teachers in tax to listen to and meet tax colleagues many who are undertaking research in various areas. I think attending the Conference also encourages researchers to present. It appeared to me to be an invaluable opportunity for a researcher to get feedback from different colleagues in tax. Thank you to the organisers and all the presenters for an excellent conference.

**Nicole Wilson-Rogers**

## **5 Arrivals, departures and honours**

**Cameron Rider**, formerly Professor of Taxation Law in the University of Melbourne Law School is now a tax partner at Allens Arthur Robinson and also a Professorial Fellow at the Law School.

**Jeff Mann**, AM who was a partner of Mallesons Stephen Jaques for many years became a Professorial Research Fellow and Director, Australian Centre for Commerce, Law and Tax in the TC Beirne School of Law, University of Queensland during 2006. Jeff was also a part time lecturer at the TC Beirne School of Law since 1970. Recently, Jeff was also appointed Special Tax Counsel with McCullough Robertson, Brisbane. Jeff is the author of numerous works, notably *Duties legislation, Queensland*.

**Lisa Samarkovski** joined the Department of Accounting, Finance and Economics in the Griffith Business School as a full-time Lecturer in Taxation Law in January 2007 for a fixed term of 3 years. She is based at the Nathan campus. Prior to joining Griffith University full-time, Lisa was on the 2005 graduate program at the Australian Taxation Office. Lisa has been conducting tutorials in the various taxation law courses on the Nathan campus since graduating from Griffith University with Law (Hons) and Commerce degrees in 2004. Lisa plans to commence a PhD in taxation law in 2008 and welcomes any suggestions for a topic - if you have any, please contact her via email at [L.Samarkovski@griffith.edu.au](mailto:L.Samarkovski@griffith.edu.au)

**Maheswaran Sridaran** (Sri), who had worked in Sydney as a tax practitioner for some seven years, joined the faculty of law of Macquarie University as a full-time lecturer with effect from 5 February 2007. In that capacity, Sri will be primarily teaching tax law. Since 2005, he had, in a part-time capacity, lectured and tutored tax law subjects at Macquarie University.

**Nthati Rametse** completed her PhD at Curtin University in November, 2006 under the supervision of Assoc. Prof. Jeff Pope. The topic of her thesis was Start-up Compliance Costs of the Goods and Services Tax (GST) for Small Businesses in Australia. Nthati has published and presented the results of her study at conferences and in taxation journals.

At the recent ATTA Conference in Brisbane, **Gordon Cooper** became the Patron of ATTA, for the next 3 years. Gordon is also Patron of the Sydney Morrismen. The latter organisation is mentioned in the following website: <http://www.folkfestival.asn.au/pages/stories3.html> under 3.16 Many years ago when the Morris were young...

**Binh Tran-Nam** has been selected by a national committee in Vietnam to receive (along with 16 other overseas Vietnamese) the Glorifying Vietnam 2006 Award. This award is in recognition of his contributions to Vietnam over the years. The award will be presented to recipients at the Temple of Literature in Hanoi on Sunday 4 March 2007.

**Richard Bird**, Emeritus Professor, Rotman Law School, University of Toronto, will be visiting the University of New South Wales, Faculty of Law during March and April 2007.

**Chris Evans**, the former Head of the Australian School of Taxation (Atax) in the Faculty of Law, has been appointed an International Research Fellow at the newly established Oxford University Centre for Business Taxation.

**Chloe Burnett** has joined the Faculty of Law at the University of Sydney as a Lecturer in Taxation Law (on a fractional basis) with effect from February 2007. She also works as the Associate to the Hon Justice Richard Edmonds of the Federal Court of Australia. In 2005, Chloe completed her LLM in the International Tax Program at New York University and was awarded first place upon graduation. Her research paper on a multilateral reform for CFC rules won two prizes in the US. More recently, she has been an associate at a leading Sydney law firm. In 2006, Chloe also lectured on a part-time basis in the postgraduate tax program at Sydney Law School.

In December last year **Patrick Nolan** graduated with a PhD in public policy from Victoria University. His thesis evaluated New Zealand's recent \$1.6 billion tax-benefit reforms and included research on the design and use of family and employment tax credits in other Anglo-American countries including Australia, Canada, the United Kingdom and the United States. See for example:

[http://taylorandfrancis.metapress.com/\(g4y1jd453d0gxkbnfrsl2e55\)/app/home/contribution.asp?referrer=parent&backto=issue,6,8;journal,3,11;linkingpublicationresults,1:111049,1](http://taylorandfrancis.metapress.com/(g4y1jd453d0gxkbnfrsl2e55)/app/home/contribution.asp?referrer=parent&backto=issue,6,8;journal,3,11;linkingpublicationresults,1:111049,1)

Patrick has recently joined the New Zealand Institute of Economic Research as a Senior Economist after serving as economic advisor to the Minister for Economic Development.

## 6 ATTA members profiles

At the recent ATTA Conference, members were reminded to update their profiles on the ATTA website <http://www.atax.unsw.edu.au/atta/members.htm>  
Members to forward their details to Marg McKerchar [m.mckerchar@unsw.edu.au](mailto:m.mckerchar@unsw.edu.au)

## 7 Journal ranking website

Dear Colleagues,

Invitation to Participate in our NEW Journal Ranking Website [www.journal-ranking.com](http://www.journal-ranking.com)

I would like to begin by introducing myself. My name is Andrew Lim and I am from Hong Kong University of Science and Technology, Department of Industrial Engineering and Logistics Management.

I have recently launched a web service for journal ranking at [www.journal-ranking.com](http://www.journal-ranking.com) and would appreciate your participation. The service provides a brand new paradigm to ranking more than 7,000 journals from all disciplines and introduces two new indicators relevant to journal quality by considering both the journal influence index and the paper influence index.

Most importantly, there exists no such model that will fit all needs, so this web service is an attempt to facilitate universal access and broad based consultation with all academicians. The service is established to allow all users to validate various scenarios and parameters to rank journals. We have created a forum for feedback from the audience and we are in the process of designing a set of web surveys. The intent of this service is to garner valuable insight from your participation to continually refine the journal ranking model.

Journal ranking is critically important to research and to the academia, hence doing it right is worthwhile. This web service is a passionate commitment to this endeavor.

We look forward to your support and participation.

Yours truly,

Andrew Lim  
Associate Professor Dept of Industrial Engineering & Logistics Mgmt  
Hong Kong University of Science and Technology (HKUST)  
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Editor's note: Over the years, I have received enquiries regarding journal rankings. There does not appear to be a separate taxation category, and I could not see any tax journals under Law. I found the *National Tax Journal* under Business Finance. See also the next item.

## **8 Top 10 Library Tools for the Researcher on the Edge**

Editor's note. Readers should contact their own libraries regarding many of the links listed below, as the links below relate mainly to the University of Sydney Library.

### **1. Find out who is citing you**

Check ISI Web of Science via the 'Databases and electronic resources' link on the Library homepage to check who is citing you, or your peers. This powerful tool, published by the Thompson Corporation, uses data from the Science Citation Index, Social Sciences Citation Index and the Arts and Humanities Citation Index to assist you to find articles that have cited a previously published work. A cited reference search allows a research theme or idea to be traced over time, providing a context for current research and a decisionmaking timeline for research communities. The Arts & Humanities Citation Index also enables the researcher to trace articles that make reference to and/or include an illustration of a work of art or a music score. Google Scholar is another source for citation data with an increasingly large database and links to library collections around the world. Neither tool is comprehensive so it pays to check more than one.

### **2. Publish in a refereed journal**

Ulrich's International Periodicals Directory is a listing of regularly and irregularly published journals that are available free of charge or by subscription. The directory, accessible via the 'Databases and electronic resources' link on the Library homepage, covers all discipline areas. It includes a range of information about each journal, including reviews, whether it is available electronically or just in print, and if it is refereed. If you launch a new journal consider listing it in Ulrich's – it's free to add an entry and a submission form is available on the site.

### **3. Make an impact**

Journal Citation Reports, published by the Thompson Corporation and available via the 'Databases and electronic resources' link on the Library homepage, enables evaluation and comparison of citation data from 7,500 scholarly and technical journals published in over 60 countries. It produces lists of the most frequently cited journals and those with the highest impact rating in a range of discipline areas.

### **4. Easily manage and publish your reference list**

The University of Sydney supplies staff and students with free access to Endnote software – a powerful application that integrates with word processing applications, allowing easy compilation, storage and publication of references. Many researchers create libraries of references over time so they can refer back to important publications and easily select items to add to bibliographies. Your reference list can be published using a range of standard and journal specific styles. The Library supports Endnote users with web-based information and training sessions. For more information see: [www.library.usyd.edu.au/databases/endnote/](http://www.library.usyd.edu.au/databases/endnote/)

### **5. Stay alert but not alarmed**

A range of automatic alerting services that will keep you up to date with new research in your area is available via the Library. Have the latest updates to your key databases delivered to you by email as soon as they are published and use automated services to alert you to new content on the Web. Alert services are available in many of the scholarly databases subscribed to by the Library. An excellent search technique enables specific and precise location of the key materials and minimises irrelevant results. Your Faculty Liaison Librarian can help: [www.library.usyd.edu.au/contacts/subjectcontacts.html](http://www.library.usyd.edu.au/contacts/subjectcontacts.html)

### **6. Get 'Googled' and raise those citation rates**

Safely archive your research publications in the Library's new Sydney eScholarship Repository and get global exposure via Google. The repository is also the host for University of Sydney electronic theses – part of the Australian Digital Theses project assisting PhD and Masters students communicate their work globally. More information at: <http://setis.library.usyd.edu.au/ses/about.html>

### **7. Arrange quality publishing...at the right price**

Consider publishing with the Sydney University Press. SUP is a DEST accredited publisher and uses a print-on-demand system for fast, high quality, cost effective digital and print publication of scholarly materials. Researchers are using SUP services to publish online journals, conference proceedings, books and occasional publications. More information at: [www.sup.usyd.edu.au/](http://www.sup.usyd.edu.au/)

### **8. Request locally, access globally**

University staff and postgraduate students can arrange delivery of information from anywhere in the world to their desktop or closest Library – free of charge. After an easy, one-time-only registration process, books and journal articles may be requested using the Document Delivery Service online form at: [www.library.usyd.edu.au/borrowing/docdel/](http://www.library.usyd.edu.au/borrowing/docdel/)

### **9. Build your research collection**

Every year the Library allocates funding to purchase research materials to support all discipline areas. The input of researchers into this process is essential to enable the Library to build a dynamic, relevant collection to support current and future research activities. Please use the form at: [www.library.usyd.edu.au/contacts/suggestpurchase.html](http://www.library.usyd.edu.au/contacts/suggestpurchase.html)

#### **10. Call in the information specialists**

The last on the list but most important of all. Get to know your Faculty Liaison Librarian. A few minutes chatting with your specialist Librarian at the start of a research project can save hours of work down the track. Things change fast in the world of information and your Librarian can help you to stay current, show you the developing range of resources available to meet your information needs, provide training in expert use of tools and keep you informed of services and developments to support your research. Contact your Librarian by email, by phone, in person or via the Ask a Librarian service on the Library web site: [www.library.usyd.edu.au/contacts/index.html](http://www.library.usyd.edu.au/contacts/index.html)

Su Hanfling

Reproduced from *Discovery* - University of Sydney Library Newsletter, October 2006  
<http://www.library.usyd.edu.au/news/news052.pdf>

#### **9 Mentioned in dispatches**

The ATTA Conference 2007 was mentioned in:

Anderson, Fleur 'Headaches for ATO figuring out super changes', *Australian Financial Review* 23 January 2007 p 3

KPMG *Daily Tax News* 23 January

ATO website "Simplifying Tax Administration in a Complex World: The Challenge of Infinite Variety" "Speech by Michael D'Ascenzo, Commissioner of Taxation, Australasian Tax Teachers Association Conference, 'The Pursuit of Simplicity – Simply Impossible' University of Queensland, Brisbane, 22-24 January 2007

<http://www.ato.gov.au/corporate/content.asp?doc=/content/82547.htm>

The ATTA Conference 2007 papers will soon be available at

<http://pandora.nla.gov.au/tep/23524> and later on the refereed 2007 conference papers will be available at <http://www.atax.unsw.edu.au/atta/jatta/index.htm>

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

##### **Local**

**University of Sydney Faculty of Economics and Business.** The Chair of The Discipline of Business Law Faculty of Economics and Business cordially invites you and your colleagues to a presentation by **Julia Black**, Professor of Law, London School of Economics and Political Science on Principles Based Regulation, to be followed by A Conversation with the Regulators. Pre-eminent members of Australia's regulatory system will respond to Professor Black from the perspective of experts deeply involved in the regulatory process. Productivity Commission Su McCluskey Executive Director for Best Practice Regulation, Australian Securities and Investment Commission (ASIC) Malcolm Rodgers Executive Director of the Directorate for Regulation, Australian Competition and Consumer Commission (ACCC) Louise Sylvan Deputy Chair. The Banco Court Supreme Court of New South Wales Level 13 Law Courts Building, Queens Square 184 Phillip Street, Sydney Wednesday 28th of March



2007 5:00 p.m. Drinks will be served RSVP by Friday 16 February 2007 SANDRA ALDAY  
e s.seno-alday@econ.usyd.edu.au p 61 2 9036 6120

### **Atax Research 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). Lunch from 12:30 to 13:00 and seminar from 13:00 to 14:00, Seminar room, 2nd floor. Those interested in attending need to RSVP to Binh Tran-Nam [b.tran-nam@unsw.edu.au](mailto:b.tran-nam@unsw.edu.au) by COB on the Wednesday beforehand for catering purposes please.

1) Friday 30 Mar 07, Prof **Richard Bird** (University of Toronto): Dual Income Tax: A New Solution or an Old Problem in New Guise? Emeritus Professor Richard Bird (University of Toronto), a leading international tax academic, will visit Atax in March 2007 as part of an ARC Linkage International Project on personal income tax reform in Australia

2) Friday 13 Apr 07: A/Prof **Martha O'Brien** (University of Victoria, Canada): EU law of free movement of capital and the direct tax implications for capital flows between EU Member States and third countries

3) Friday 20 Apr 04: Dr **Simon James** (University of Exeter): 'Persuasive Communications: Tax Enforcement Strategies for Sole Proprietors'

**Australian-European Lawyers Conference 2007**, Canberra, National Museum of Australia, 2-3 March 2007. The event will coincide with celebrations for the 50th anniversary of the Treaty of Rome, the foundation of the European Union.

In co-operation with: Australian National University, National Europe Centre Australia, Monash University, Monash European and EU Centre, Magnusson  
Convenor: Law Council of Australia, International Law Services, European Focus Group  
Partners: EABC, Cambridge University Press, Oxford University Press

The program

Topics will include:

- The European Union—supra-national and national legal systems
- Trade relations between Australia and Europe, investment and tax
- International private trade law and international commercial arbitration
- Trans-national litigation, enforcement issues and public notaries
- Mutual recognition of legal qualifications
- Renewable energies

Speakers

Participants will be addressed by leading Australian and European lawyers, some of whom will participate via video-conferencing. See our regularly updated speaker list, available at <http://www.lca-ils.net/ILSE/eurocon2007.htm>.

The participants

The conference will be attended by:

- legal practitioners with a trans-national legal practice
- corporate counsels of multi-national corporations
- academics and students
- politicians
- government lawyers, and
- policy makers.

Special rates will be available for students and young academics.

Conference Reception and Dinner

These events will take place at the historic Hyatt Hotel, Canberra.

\_ For further information, prices and the continuously updated program, please visit our

conference web-site at <http://www.lca-ils.net/ILSE/eurocon2007.htm>

\_ Participants may be able to claim continuous legal education credits.

Business Partners:

Contact: Hendryk Flaegel

\_ (+61) (02) 6246 3726

\_ [hendryk.flaegel@lawcouncil.asn.au](mailto:hendryk.flaegel@lawcouncil.asn.au)

\_ <http://www.lca-ils.net/ILSE/eurocon2007.htm>

**Call for papers** on "New Economic Theories". This call for papers has been prompted by the article by Adele HORIN on Thu 15 Feb in the Sydney Morning Herald "Inequality rampant as winners take all" - see below. Please submit any papers to me at [diane.johnson@smeems.net](mailto:diane.johnson@smeems.net) by Fri 02 Mar 2007 for a seminar on Thu 22 Mar 2007

Thank you Diane JOHNSON

Inequality rampant as winners take all - Adele Horin - February 15, 2007

AUSTRALIA'S superstars of business, entertainment and sport have enjoyed runaway earnings over the past 20 years, affording them a lifestyle far removed from the experiences of ordinary people. A world authority on income inequality, Sir Anthony Atkinson, of Oxford University, presented his findings yesterday at a seminar at the social policy research centre at the University of NSW.

The research shows the top 10 per cent of earners in most OECD countries, including Australia, have been the big beneficiaries of globalisation, each year pulling further ahead of people on median earnings. "They are able to live a life quite different from the rest of us in a way that was not the case in 1984," Professor Atkinson said. Gated communities had sprung up to separate the very rich from ordinary people, and the rise in use of domestic servants, elite schools and private health insurance were signs of the wealthy being able "to opt out of the community", he said.

Australia's rich had pulled ahead as quickly as their counterparts in the US, Britain and Canada but it was the super rich, the top 1 per cent of earners, who had gained the most. At the same time, Australians in the lowest earnings decile had hardly improved their position relative to the median in the 20 years to 2004, though they were luckier than their counterparts in many OECD countries who had gone backwards.

"The real story is how the top earners have increased their earnings compared to the rest of us," Professor Atkinson said. "It's a winner-take-all situation; it's the superstars who have really benefited from globalisation - the sports stars, the opera singers, the computer kings at Microsoft." He said in 14 of the 18 OECD countries, the rich had pulled steadily ahead of ordinary earners.

In Australia the top decile had increased their earnings relative to the median by 10 per cent over the period, doing better than their counterparts in 10 of the 18 comparable countries. "Almost every year since 1984 they have moved further ahead of everyone else." Contributing to the phenomenon are negotiated employment contracts and performance-related bonuses - "people being paid more according to their contribution".

In research on incomes co-authored with Andrew Leigh, of the Australian National University, Professor Atkinson has shown how the remuneration of a typical executive in one of Australia's top 50 companies was 27 times the wage of an average worker in 1992 but 98 times larger by 2002. Their work found that at the start of the 21st century the income share of the richest 10 per cent of Australians was higher than at any time since 1949.

There is debate in Australia about the extent to which family payments, tax transfers and other measures have managed to counter the wages disparity and prevent growth in income inequality. Professor Atkinson said increased family payments did not compensate for the loss of social cohesion that occurred when the rich no longer shared the same facilities as the rest of the population.

Diane JOHNSON, Information Co-ordinator, SMALL & MEDIUM-SIZE ENTERPRISES [SME] EBUSINESS MANAGEMENT SERVICES [EMS]

E: [diane.johnson@smeems.net](mailto:diane.johnson@smeems.net); T: {61}(2) 9953-7412 - Call Centre

**Sydney Law School** will offer a number of postgraduate units in Taxation Law in 2007. These units are available for credit as well as on a single unit "attendance only" or CLE basis. The following units are being offered for 2007:

Advanced Customs Law  
Advanced GST  
Australian International Tax  
Comparative Corporate Tax (with Peter Harris)  
Comparative Income Tax  
Comparative International Tax  
Comparative Value Added Tax  
Corporate Tax  
Customs Law  
Goods and Services Tax  
Impact of Tax on Business Structures and Operations  
Jurisprudence of Tax (with John Prebble)  
Partnerships and Trusts  
Stamp Duties  
Tax Administration  
Taxation of Business and Investment – A  
Taxation of Business and Investment – B  
Taxation of Corporate Groups  
Taxation of CFCs, FIFs and Transferor Trusts  
Taxation of Financial Transactions and Institutions  
Taxation of Superannuation  
Tax Litigation  
Tax Treaties  
Transfer Pricing  
UK International Tax (with Malcolm Gammie)  
US International Tax (with David Rosenbloom)

Information about our programs and details regarding the units of study can be found by accessing the website for the Ross Parsons Centre of Corporate, Commercial and Taxation Law at [www.parsons.law.usyd.edu.au/TaxationLaw/](http://www.parsons.law.usyd.edu.au/TaxationLaw/). Queries regarding single unit enrolment should be directed to Ms Val Carey, the Continuing Legal Education Coordinator at Sydney Law School (telephone 9351 0238, email [V.Carey@usyd.edu.au](mailto:V.Carey@usyd.edu.au)).

**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> 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>

**19th GST & Indirect Tax Weekend Workshop** Thursday 12 - Saturday 14 April 2007; Sheraton Noosa Resort and Spa; Contact: [c.lemercier@unsw.edu.au](mailto:c.lemercier@unsw.edu.au)

**Twentieth Annual Australasian Tax Teachers Association Conference 2008**, 23 - 25 January 2008, University of Tasmania, Hobart. Contacts Bernadette Smith, [B.N.Smith@utas.edu.au](mailto:B.N.Smith@utas.edu.au); [Sonia.Shimeld@utas.edu.au](mailto:Sonia.Shimeld@utas.edu.au); [Simone.Bingham@utas.edu.au](mailto:Simone.Bingham@utas.edu.au) <http://www.utas.edu.au/business/faculty/ATTA08/index.htm>

**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.

**University of Melbourne Law School**, Professor **John Tiley** CBE will deliver the 2007 annual Tax Lecture, on the topic 'Tax Avoidance: Developments in UK Law' on 19 April 2007 at 5.30pm for 6pm, Melbourne Law School. During his visit, Professor Tiley will be teaching the subject UK Taxation: Principles and New Developments in the Graduate Program. For further information, please contact: Miranda Stewart Co-director of Taxation Studies tel: +61 3 8344 6544 email: [m.stewart@unimelb.edu.au](mailto:m.stewart@unimelb.edu.au)

**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.

#### **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>

**The 8th Annual Global Environmental Taxation Conference** Call for Papers  
Innovation, Technology and Employment: Impacts of Environmental Fiscal Reforms and Other Market-Based Instruments

Green Budget Germany and the University of Regensburg, organisers of the Eighth Annual Global Conference on Environmental Taxation, hereby issue a call for papers for the conference Innovation, Technology and Employment: Impacts of Environmental Fiscal Reforms and Other Market-Based Instruments to take place from 18-20 October in Munich, Germany.

The objective of the conference is to examine the positive effects of Environmental Fiscal Reform (EFR) on innovation, technology and employment, as well as on the environment. Analysis of this issue has been divided into four sub-topics: Travel and Transport; Buildings and Households; Energy; and Employment. Priority will be given to submissions relevant to these areas. Papers should try to address one or more of these areas as appropriate, and within this framework, may focus on economic, legal, environmental/energy (technical) or political/sociological issues.

In addition, there will be a workshop series running parallel to the conference sessions, analysing these sub-topics from the point of view of NGOs. We anticipate these workshops focussing on political and implementation issues, such as: the problem of the lack of political will; ways of communicating the benefits of EFR; institutional constraints on implementing EFR; and international issues.

NGOs and others interested in participating in these workshops should contact Green Budget Germany at [foes@foes.de](mailto:foes@foes.de).

### **FORMALITIES**

All abstracts should be e-mailed to Green Budget Germany at [foes@foes.de](mailto:foes@foes.de) by 01.03.2007 and should be drafted in the following way:

Title (font Times New Roman pt. 14, Bold, align center)

First Author (font Times New Roman pt. 12, Bold, align left), co-authors (font Times New Roman pt. 12, Italic). Initials and surname in that order; multiple authors must be separated by a comma.

Body of the text: A maximum of 400 words, including figures, tables, and references (Times New Roman, pt. 12, align left).

All submissions must include the author's full name, affiliation and contact details, the title of the paper, a 400-word abstract, and a short biography.

Author's will be notified as to whether their paper has been accepted by 01.04.2007. Full-length papers and PPPs are to be submitted by 01.10.2007.

A selection of final (non-published) papers (max. 25 pages) will be published in "Critical Issues of Environmental Taxation", Oxford University Press, Oxford, UK.

We are very much looking forward to reading your abstracts. If you require further information, please do not hesitate to contact Green Budget Germany at [foes@foes.de](mailto:foes@foes.de).

As a guide for speakers, the four sub-topics are described in more detail below:

### Travel and Transport

The impact of energy taxation and other market-based instruments on travel and transport is becoming ever more apparent in our everyday lives. Low-cost conversions to CNG and LPG vehicles, the availability of biofuels, the success of hybrid cars, increasing use of public transport and improvements to public transport facilities are just the tip of the iceberg in terms of innovations in this sector. Ecotaxes in some countries, as well as the increasing world oil price over the last seven years, have contributed to this process. Looking to the future, kerosene taxation and inclusion of airlines within the EU ETS may create the potential for contributing to technological breakthroughs in the field of high-speed trains. Finally, rising transport costs may also stimulate innovation in other sectors, such as in video conferencing technologies, or lead to other new developments. This section welcomes papers addressing these or other travel and transport issues.

### Buildings and Households

The buildings sector accounts for 40% of the EU's energy requirements and offers the largest single potential for improved energy efficiency. Research shows that more than one-fifth of present energy consumption in the EU could be saved by 2010 by applying more ambitious standards to new and newly refurbished buildings. Legislation such as the EU Directive 2002/91/EC on the Energy Performance of Buildings is one example of the increasing focus on this important – and often neglected – area. Rising energy taxes can also stimulate innovation in construction and the implementation of new technologies in domestic and commercial properties alike. These conference sessions will examine the benefits of EFR within the sector, identify the innovations resulting from its implementation, and delineate possibilities for future policy developments.

### Energy

How have environmental taxation and other market-based instruments affected energy prices and energy markets, and what have been the results of these changes as regards innovation, technological development and employment? How has EFR affected different energy sectors, and the proportion of energy produced by these sectors? These sessions will endeavour to analyse the tangible benefits of EFR as regards the energy sector, examining the new technologies currently available on the market and the increasing shift towards energy efficiency and renewable sources of energy, as well as other, less obvious benefits accruing from greener policies and legislation.

## Employment

This section focuses specifically on an extremely significant benefit of EFR and other market-based instruments – the employment opportunities such instruments can create, or the so-called ‘double dividend’. Benefits for employment can be attributed to two separate developments: firstly, the recycling of Environmental Taxation revenues lowers labour costs, while the taxes themselves increase the price of resource use, thus reducing distortions in the economy and creating incentives to employ rather than consume resources; secondly, the innovation and technological development stimulated by EFR also creates employment opportunities in the new, expanding, innovative sectors within the economy. Thus, this section welcomes all papers discussing employment issues and the ‘double dividend’.

### **\*\*Important notice\*\***

Please note that with speaker’s permission, we would like to publish all abstracts on our internet site, including where possible a contact e-mail address, to give conference participants insight into the content of particular presentations or sections of the conference programme. Please let us know if you do not wish your abstract and/or e-mail address to be included.

### **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](http://www.ibfd.org) or contact the International Tax Academy at +31-20-554 0160 or by e-mail [ita@ibfd.org](mailto:ita@ibfd.org)

For 2007 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>  
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](mailto: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](http://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](mailto:vanderHoek@frg.eur.nl)

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

<http://www.eatlp.org> Helsinki, 7-9 June 2007 ACADEMIC PROGRAM

(draft version 29 January 2007)

Thursday, 7 June 2007

14:00 – 16:00 Meeting Executive Board  
16:00 – 18:00 Meeting Academic Committee  
16:00 – 18:00 Meeting Organizing Committees 2008 and 2009  
18:00 – 21:00 Get-together Party  
18:30 Welcome of the participants  
Congress registration

Friday, 8 June 2007

08:30 – 16:00 Congress registration  
09:00 – 09:05 Welcome to all participants  
Opening of the congress  
09:05 – 09:45 Kari Tikka memorial lecture – Accounting and taxation: Claes Norberg  
09:45 – 10:15 Comments by Judith Freedman and Wolfgang Schön  
10:15 – 10:30 Plenary Discussion  
10:30 – 11:00 Coffee break  
11:00 – 12:30 The relation between Accounting and Taxation: The Example of  
Emission rights  
11:00 – 11:30 Accounting Aspects: Päivi Rätty  
11:30 – 12:00 Tax Aspects: Isabelle Richelle  
12:00 – 12:30 Plenary Discussion  
12:30 – 14:00 Lunch  
14:00 – 17:30 Direct Taxation: The ECJ's Direction(s) under Scrutiny  
14:00 – 15:30 Presentation of Papers – Highlights:  
Frank Engelen, Francisco Alfredo García Prats, Pasquale Pistone, Josef  
Schuch, Dennis Weber  
15:30 – 16:00 Coffee break  
16:00 – 17:30 Discussion  
20:00 Dinner party

Saturday 9 June 2007

09:00 – 10:30 General Assembly (EATLP Members, Candidate Members and Special  
Guests only)  
10:30 – 11:00 Coffee Break  
11:00 – 12:30 "Maintaining the quality of tax legislation"  
12:30 Closure of the congress  
12:45 – 14:00 Meeting Academic Committee  
14:00 – 15.30 Discussion of 2008 and 2009 topics:  
2008 (Cambridge): Taxation of workers in Europe – European and  
comparative aspects (Mössner)  
2009 (Santiago): Mutual assistance and information exchange (Seer)

**Monash University Company Law and Taxation Law - Monash Centre in Prato, Italy**

**25 June - 12 July, 2007.** The Department of Business Law and Taxation is pleased to offer the opportunity to study Company Law and Taxation Law at the Monash Centre in Prato, Italy. These units are available at both undergraduate and postgraduate levels.

Units are conducted in a three-week intensive mode and count towards the students' degree.

Participation in these units enable students to engage in their studies while experiencing the many wonderful aspects of Italian culture in an historical and beautiful Tuscan city close to



Florence. <http://www.buseco.monash.edu.au/blt/study/prato/index.php> For further information regarding taxation law [daniel.khoury@buseco.monash.edu.au](mailto:daniel.khoury@buseco.monash.edu.au) or ph: +61 3 9904 7044

**Monash University Taxation Law and Policy Research Institute in conjunction with the African Tax Institute** VAT in Africa, Pretoria, South Africa 15 June 2007. For further information contact: Institute Director Professor Rick Krever [rick.krever@buseco.monash.edu.au](mailto:rick.krever@buseco.monash.edu.au) Tel: + 61 3 9905 2375; Fax: + 61 3 9574 8259

**Monash University Taxation Law and Policy Research Institute in conjunction with the Faculty of Law, the University of Hong Kong,** The Legacy of British Tax Concepts, 18 December 2007. For further information contact: Institute Director Professor Rick Krever [rick.krever@buseco.monash.edu.au](mailto:rick.krever@buseco.monash.edu.au) Tel: + 61 3 9905 2375; Fax: + 61 3 9574 8259

**Monash University Taxation Law and Policy Research Institute in conjunction with the The Cegla Center for Interdisciplinary Research of the Law, Tel Aviv University School of Law** Political economy perspectives on comparative tax policy, Prato, Italy, June 2009. For further information contact: Institute Director Professor Rick Krever [rick.krever@buseco.monash.edu.au](mailto:rick.krever@buseco.monash.edu.au) Tel: + 61 3 9905 2375; Fax: + 61 3 9574 8259

Other useful tax and law related conference websites include the IBFD Course calendar [http://www.ibfd.org/news/course\\_calendar.htm](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](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](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.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

**McLaren, John** & Simpson, Melissa *Taxation and company law casebook*, Frenchs Forest, NSW, Pearson Education Australia, 2007

(2007) 10 (3) *Tax Specialist*

- 'Cooperation for compliance with large business' - **Michael D'Ascenzo**
- 'Capital raising costs – the wrong side of the mirror?' - Michael Evans

- 'The holding period and related payment rules: 45 days to offset' - Patrick Broughan and Alison Noble
- 'Is the simplified tax system simple?' - **Margaret McKerchar**
- 'International tax: Spotlight on India' - Matthew Marcarian
- 'A GATT compliant tax incentive for Australian businesses?' - Chris Birchall

(2007) 41 (7) *Taxation in Australia*

- 'Finding buried treasure. Winning treasure from the courts – treatment of compensation payments and damages awards' - Michael Hines
- 'An indecent proposition? – GST and multi-party arrangements (GSTR 2006/9) - Langdon Patrick, Michael Talevich, and Ken Mansell,
- 'Remission of GIC on GST adjustments; is it fair?' - John Davison
- 'Changes to Division 152 – details revealed' - Jeffrey Chang

**Overseas**

*Bulletin for International Taxation* Number 2 - 2007

- 'Tax Law and Policy in an Adolescent European Union' - Paul Farmer
- 'Tax Law and Policy in an Adolescent European Union - Response to Paul Farmer' - Maarten J. Ellis
- 'Dividends, Interest and Royalties under the Nordic Multilateral Double Taxation Convention' - Marjaana Helminen
- 'Fair in Love but not Taxation: The English Origins of the Australasian General Anti-Avoidance Rule - Part I' - **Peter A Harris**

*European Taxation* Number 1 - 2007

- 'Germany - The Introduction of a German Real Estate Investment Corporation' - Petra Eckl and Marcus Seiboth
- 'European Union - Cadbury Schweppes: The ECJ Significantly Limits the Application of CFC Rules in the Member States' - Gerard TK Meussen
- 'European Union - The Implications of the Walter Stauffer Case for Charities, Donors and Governments' - Sigrid JC Hemels
- 'European Union - The ECJ's Decision in the Senior Engineering Investments BV Case' Raf Bogaerts
- European Union – 'Multistate Cumulative Tax Burdens and Reliefs in the European Community – Lessons from the United States' - Christiana HJI Panayi
- 'European Union/Germany - Earnings Before Interest (EBIT) instead of Profits as a Tax Base?' Lorenz Jarass and Gustav M Obermair
- 'United Kingdom/International - Do UK Tax Planning Disclosure Developments Imply a General Change of Approach by Tax Authorities?' - Simon Wilks, Alan Arenstein and Phil Greenfield
- CFE NEWS – 'Opinion Statement of the CFE Task Force on ECJ Cases on the Judgment in the Case of Marks & Spencer plc v. Halsey (Case C-446/03) – Judgment Delivered 13 December 2005'
- 'Italy - Deemed Italian Tax Residence for Foreign Holding Companies' - Giuseppe Campolo
- 'Russia - Amendments to the Russian Tax Code Promulgated' - Roustam Vakhitov

Freedman, Judith 'Interpreting tax statutes: tax avoidance and the intention of parliament' (2007) 123 *Law Quarterly Review* 53-90

*International Transfer Pricing Journal* Issue No. 1 (2007)

COMPARATIVE SURVEY

Introduction

'Tax Treatment of R&D Expenses' - Eduard Sporken and Edwin Gommers

'Belgium' Revised by Dirk Van Stappen, Kristel Van Praet and Ellen Vander Elst  
 'Denmark' Revised by Henrik Lund  
 'France' Revised by Alan Katiya, Nathalie Cordier-Deltour and Vincent Berger  
 'Germany' Revised by Alexander Loh and Stefan im Schlaa  
 'Hungary' Revised by Csaba László, Tamás Mlinárik and Zsófia Pongrácz  
 'Ireland' Revised by Tom Maguire  
 'Italy' Revised by Gianni De Robertis and Maria Eugenia Palombo  
 'Japan' Revised by James Dodds, Miyuki Murata, Yuko Saegusa  
 'Luxembourg' Revised by Louis Thomas, Elaine Aberly and David Eisele  
 'Netherlands' Revised by Edwin Brassem  
 'Portugal' Revised by Júlia Filipe and Dora Madureira  
 'Spain' Revised by Jose Alberto Estrelles Domingo and Pelayo Oraa  
 'Switzerland' Revised by Andrew Müller and Thomas Linder  
 'United Kingdom' Revised by David O'Keeffe  
 'United States' Christine Kachinsky, Adam Uttley, Troy Rudd and Charles Medallis  
 'RECENT DEVELOPMENTS'  
 'Denmark - Rulings on Deductibility of Acquisition Costs and Management Fees' -  
 Arne Møllin Ottosen and Michael Nørremark  
 'India - Ruling that Domestic Subsidiary of US Company Constitutes a Permanent  
 Establishment' - Aliff Fazelbhoj and Farah Petiwalla  
 'Slovenia - New Transfer Pricing Rules and Documentation Regulations' - Katja Erjavsek  
 'Spain - Major Amendments to Transfer Pricing Legislation' - Ramón López de Haro and  
 Mario Ortega Calle

Professor John Prebble, an ATTA Hill Medallist at the 2007 Conference, published "Taxing  
 Offshore Investment Income: a Comparative Review of  
 Structural Issues" during last year. Readers, who have not already done so, might consider  
 both personal purchases (see discount offer below) but also to recommend the book to your  
 University libraries for purchase for your students to have access to. Details are:

Title: Taxing Offshore Investment Income

Edited by: Professor John Prebble

Published by: Fiscal Publications and IFA

ISBN: 0-9545048-5-2

For further details see <http://www.fiscalpublications.com/taxingoffshoreinvestmentincome>

Special offer - for ATTA members Fiscal Publications is willing to offer 10% reduction off  
 the normal price of this book of AUD69.95 (GBP29.95/US\$59.95) for all orders placed by the  
 end of March 2007 - email [sales@fiscalpublications.com](mailto:sales@fiscalpublications.com) to claim this discount (only  
 available for personal orders - credit card payment required). Discount on book price only not  
 on shipping and handling charges

Tiley, John (ed) *Studies in the history of tax law*, Volume 2, Oxford, Hart Publishing,  
 2007. This work contains the full text of the papers presented at the second Tax Law History  
 Conference in July 2004. The Conference was organised by the Cambridge Law Faculty's  
 Centre for Tax Law. The papers range widely in terms of period - from the Old Testament to  
 the twentieth century - and geographical areas, with papers on matters relating to not only the  
 United Kingdom but also Canada, Australia and the US. The matters discussed are also broad  
 and include the concept of taxation developed by Adam Smith and his fellow United  
 Kingdom writers of the Enlightenment, problems of adjudication in tax law and of access to  
 justice for taxpayers, definitions of income and its UK subset 'total income', capital gains tax,  
 stamp duty on newspapers, the wartime excess profits tax, the nature of tithes, the strange tale  
 of Jasper Moore, the real nature of the decision in the Duke of Westminster case, the demise

of wealth transfer taxes in Canada, the nature of the US corporate tax and debates in the US about whether to raise war finance by issuing bonds or levying tax.

## 12 Quotable quotes

"She was working at the Taxation Department in Melbourne, "studying accountancy and earning big dollars. I was out all the time. The only quiet moment I had was in bed at night, before I fell asleep. And this little thought would come into my head, and I'd say, 'No, God! Not now! I'll think about it tomorrow.'"

Source: Hooton, Amanda 'Keeping faith', *Sydney Morning Herald Good Weekend* 25 November 2006, p 31 at 33

\*\*\*\*\*

"Why am I the only celebrity who's been named in this? There are supposed to be 300 of them."

Source: Drummond, Matthew 'Celebrity admits tax offences' *Australian Financial Review* 2 February 2007 p 4

\*\*\*\*\*

"With any tax issue when there is the threat of prosecution, people are reluctant to come forward. If they are going to 'fess up and get prosecuted most people bury their head in the sand and hope it will go away," said Taxation Institute senior tax counsel Michael Dirkis."

Source: Kazi, Elizabeth 'Wickenby itself goes on open trial,' *Australian Financial Review* 2 February 2007 p 5

\*\*\*\*\*

"But Holmes, how the devil did you arrive at super as the means of reducing your taxable income?"

"Deduction, my dear Watson. Elementary deduction."

Source: Cartoon, in: *Sydney Morning Herald Money Talks*, 31 January 2007 p 2

\*\*\*\*\*

"Someone wants to kill tax auditor Will Ferrell, so why is the film called *Stranger than Fiction*?"

Source: Dent, Nick 'Ferrell pest' *Sydney Morning Herald Metro*, 2-8 February 2007 p 7

\*\*\*\*\*

"Miller says even very small businesses depend on their accountants. "Tax law is now so complex, and the penalties can now run into the millions of dollars or even imprisonment." Tax law statutes that 20 years ago took up five centimetres of shelf space now take up about a metre, with GST, fringe benefits and capital gains tax all entering the field during that time."

Source: Hopkins, Clive 'Small gains' *Sydney Morning Herald My Career*, 3-4 February 2007  
p 10

\*\*\*\*\*

KIRBY J: "I think it is important every now and again, especially, if I can say so, in tax law, for those who appear at the Bar table to really reconsider the assumptions on which things have developed. It is just another statute of a Parliament of Australia. Anyway, I have had my say and I will fall into a deep silence now, Mr Shaw, you will be pleased to know."

Source: *Central Bayside General Practice Association v Commissioner of State Revenue* [2006] HCATrans 238 (17 May 2006)

\*\*\*\*\*

Kirby, J: "Problems of income tax law, such as the present, cannot be resolved by generalities. In each case, it is the duty of the decision-maker to apply the relevant legislation to the facts as found. Income tax law is not a mystery unto itself, to be preserved separate from other parliamentary law as a legal canon reserved to a specialised priestly caste[22]. It is a law enacted by the Federal Parliament and, in its new form especially, it is intended to be generally understood by taxpayers, most of whom do not have ready access to countless decisions, many of them contradictory, written on the legislation these past seventy years."

Source: *Commissioner of Taxation v Citylink Melbourne Limited* [2006] HCA 35 at [12]

## **ATTA News March 2007**

<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](mailto:cfong@nd.edu.au)

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

### **Contents**

<b>1 Presidential column</b>	1
<b>2 ATTA Conference 2008 theme</b>	2
<b>3 Tax Research Infrastructure</b>	2
<b>4 Inaugural IFA Graham Hill travelling prize awarded to Kathryn James</b>	2
<b>5 Arrivals, departures and honours</b>	3
<b>6 ATTA members profiles</b>	3
<b>7 Comparison of 'Tax Wedges' in New Zealand and Australia</b>	3
<b>8 Enjoying the Champaign lifestyle!</b>	4
<b>9 Research papers</b>	5
<b>10 Tax, Accounting, Economics and Law Related Meetings</b>	6
<b>11 Recent publications</b>	14
<b>12 Quotable quotes</b>	19

### **1 Presidential column**

The semester is well and truly underway with three weeks already over, progressive assessment being completed, and the Easter break only a matter of weeks away. In those three weeks, I have managed to break both of my New Year's resolutions: to be more organised with my teaching and to continue with my research throughout the whole year, not just during non-teaching periods. Having received several submissions for the next issue of JATTA I know that not everyone has been as remiss of their research as I have. Please keep those submissions coming. The closing date for final submissions is 31 May.

On the subject of productive ATTA members, at the recent Tax Institute of Australia conference in Hobart the Honourable Justice Michael Kirby AC CMG presented a paper entitled "Justice Graham Hill & Australian Tax Law" (see <http://www.grahamhillaward.com.au/web/speech.pdf>). Throughout his paper, the work of many ATTA members is mentioned and applauded. On page 4 of the paper, you will note the commendation of Colin Fong's work in compiling a list of Graham Hill's publications for an article in the Australian Tax Forum. As you read on, the references continue, ranging from papers presented at our annual conference (by ATTA members Cynthia Coleman, Chris Evans, Gary Hart, Matthew Wallace, and the Honourable Justice Richard Edmonds) to comments made in prior ATTA newsletters (Vale Justice Graham Hill 1938-2005 in the September 2005 newsletter), to articles published elsewhere by our members. It is great to see ATTA getting such recognition.

For those thinking about their next research project we now have a theme for the 2008 ATTA Conference in Hobart: Tax: The Devil's in the Detail. Having just googled the words 'tax and devil' to see what I could find, I can only imagine how interesting the titles and papers are going to be!

Wishing you all a happy and safe Easter.

All the best,

Kerrie Sadiq

## **2 ATTA Conference 2008 theme**

We have a theme for the 2008 conference.

Thanks to everyone for their support and great ideas. We had 26 suggestions... all very worthy... "but there can only be one winner"! Could you please pass on our Congratulations and thanks to Adrian Sawyer (University of Canterbury) for his winning entry. We will be using Adrian's suggestion:

***Tax: The Devil's in the Detail***

Runner up was Dale Pinto, Curtin University.... almost identical ...just a few more words.

Cheers,  
Bernadette Smith

## **3 Tax Research Infrastructure**

ATTA member Michael Walpole and other Atax staff have won an UNSW Law Faculty infrastructure funding award to build Tax Research Infrastructure. The award will enable Atax to contribute to a major AustLII project to build new legal research facilities, subject-specific online Libraries on AustLII, in areas of special research strengths of UNSW Law Faculty.

The project will create four new research subject libraries on AustLII: Public Law Library; Criminal Law & Criminology Library; International and Humanitarian Law Library; and Taxation Law Library.

## **4 Inaugural IFA Graham Hill travelling prize awarded to Kathryn James**

Ms Kathryn James has been announced as the winner of the inaugural IFA Graham Hill Travelling Prize. She lectures at Monash University Law School. The prize is awarded to a postgraduate researcher in the field of Taxation. The announcement was made at a recent meeting of the Australasian Tax Teachers Association (ATTA) in Brisbane.

The prize will enable Ms James to travel to the 2007 International Fiscal Association Congress in Kyoto, Japan, in September. She will participate, with a number of other postgraduate researchers in taxation law in a thesis poster program and in the other scientific and social activities at the Congress.

The working title of Ms James' PhD thesis is "The Politics of Tax Reform: A Comparative Analysis of the Worldwide Trend Towards Adopting Consumption Taxes". The Australian Branch of the International Fiscal Association established the IFA Graham Hill Travelling Prize in memory of the late Justice Graham Hill of the Federal Court of Australia. The late Justice Hill made major contributions to taxation jurisprudence and the

teaching of taxation subjects; and was a strong supporter of the International Fiscal Association and patron of the 2003 Congress which was held in Sydney. For further information, contact IFA Australian Branch Secretary, Roger Hamilton SC on tel. 9230 3288, email rhamilton@wentworthchambers.com.au, fax. 9232 8435.

Source: International Fiscal Association Australian Branch Press Release

## 5 Arrivals, departures and honours

**Richard Vann** was the William K Jacobs Jr Visiting Professor of Law at Harvard Law School, during 2006, where he taught Tax Treaties and the (US) Taxation course. He also gave seminars at Yale and Toronto Law Schools while in North America and during November was the Norman A Sugarman Tax Scholar-in-Residence at the Case School of Law in Cleveland.

In the last *ATTA News*, I mentioned Chris Evans had been appointed as an International Research Fellow at the newly established Oxford University Centre for Business Taxation. Other Australians appointed include **Rick Krever**, **Miranda Stewart** and **Richard Vann**.

**Toni Brackin** recently relocated to Toowoomba to join the University of Southern Queensland Law Department as Lecturer in Taxation Law. Prior to joining USQ, Toni taught taxation law at Griffith University for 3 years. Toni has previously worked at the ATO in compliance and technical advice areas and is also a registered teacher. Toni will be continuing with her PhD whilst at USQ and is also looking forward to working with the experienced and dedicated staff at the campus. Toni is originally from Toowoomba so is happy to have returned home.

**Rick Krever** visited Sierra Leone in the course of a research study of tax law reform in post-conflict Sierra Leone.

Professor Paul von Nessen, Business Law and Taxation, Monash University, Professor Russell Smyth, Department of Economics, Monash University and Professor Bryan Horrigan, Division of Law, Macquarie University have won a ARC Discovery application, to research "Developing effective research quality and impact measures in law by applying international evidence of high-quality metrics for legal scholarship".

## 6 ATTA members profiles

At the recent ATTA Conference, members were reminded to update their profiles on the ATTA website <http://www.atax.unsw.edu.au/atta/members.htm>  
Members to forward their details to Marg McKerchar [m.mckerchar@unsw.edu.au](mailto:m.mckerchar@unsw.edu.au)

## 7 Comparison of 'Tax Wedges' in New Zealand and Australia

The OECD's recent Taxing Wages report contained data on the tax wedge (including income taxes, superannuation contributions, social security levies, and family tax credits) at average gross manufacturing earnings in New Zealand and Australia. This report concluded that, for example, a family at this wage rate with two children under 12 would face a tax wedge in New Zealand lower than that in Australia. This conclusion has been used by some



commentators to justify current fiscal settings in New Zealand (with most personal income tax rates and thresholds unchanged since 1 April 1998 and a new top rate and threshold introduced on 1 April 2000).

Yet rather than fiscal settings, this result is driven by relatively low labour productivity and wage rates in New Zealand. A partnered household with one worker at average manufacturing wage and two children under 12 would have an average gross weekly income of NZ\$805.00 in New Zealand. In Australia this would be AU\$1,054.40. Further, at most income levels the same income (adjusting for differences in the costs of goods and services) is taxed more highly and the levels of tax credits provided are lower in New Zealand than in Australia. Thus for a worker earning the New Zealand average gross weekly income the tax wedge is higher under the New Zealand tax-benefit system than under the Australian one. This is illustrated in table one. These estimates of the tax wedge do not consider differences in non-income taxes (such as capital gains and estate duties and various indirect taxes). This highlights the need for caution when drawing conclusions from international comparisons based on average income figures.

*Table One*

Worker at New Zealand Average Manufacturing Wage with Two Children (2006)			
	New Zealand Programmes (NZ\$)	Australian Programmes (AU\$)	
Gross Earnings	805.00	772.80	
Income Tax	-152.08	- 142.42	
Net Earnings		652.92	630.38
Unabated Family Tax Credits	179.00	232.76	
Family Tax Credit Abatement	-26.38	- 37.12	
Abated Family Tax Credits		152.62	195.64
Social Security Levies		-10.47	- 11.59
Compulsory/Semi-Compulsory Savings		-32.20	- 69.55
Net Income		762.87	744.88
Wedge		-5.23%	-3.61%

Sources: NZIER estimates, 2001 Census data weighted using SNZ weights, OECD January 2007  
Comparative Price Levels

Note: Australian gross earnings calculated as New Zealand earnings adjusted for purchasing power

Patrick Nolan

## 8 Enjoying the Champaign lifestyle!

Question: Where was I when Anna Nicole Smith died?

Answer: Catching an 18 hour flight from Brisbane to Chicago, and then 2 hours south on an Amtrak train; you will find yourself in Champaign-Urbana, Illinois. How did I end up there I hear you ask? I was privileged to be the recipient of Fulbright Scholarship to conduct research for 4 months in the United States. The principle aim of the Fulbright Commission is to increase understanding between the United States and Australia. This scholarship allowed me to research both the tax and governance resulting from the United States' experience with tax transparent companies. These are business forms with limited liability and separate legal status, with pass through taxation treatment. I do not know what is stranger: researching taxation law or the media debacle that consumed the United States for weeks concerning the

reason for Anna's untimely death, where to bury her; and of course "who was the father of her baby?"

My first impression of Champaign-Urbana was how flat the great plains of the mid west are. It is quite discomfoting not to be able to see any rise or mountain range in the distance; although it is handy for seeing if your bus is within 5 miles. I soon learnt the true meaning of cold and why horses stand with their backs against the wind. Someone described winter in the mid west as 'special', while a Russian student friend from Siberia described it as 'colder than home'! It was a true experience to trade summer in Brisbane for ice storms, snow drifts and blizzards. There is a chance for a tornado yet! (honestly)

My Fulbright Scholarship allowed me to attend classes conducted at the College of Law at the University of Illinois, and to conduct over 20 unstructured interviews. These interviews were conducted with academics, lawyers, accountants, tax office officials and senate committee representatives. These interviews provided me with the opportunity to explore the complex issues that surround these alternative business forms; including tax loss restriction rules, governance regimes and tax rules. Through this I was able to enhance my understanding of what had happen and why, and what the likely future consequences could be. I was impressed with the 'generosity of strangers' in spending time with me to share their experiences about the proliferation of S Corporations and LLCs; and to debate my ideas about the implications. It was through these candid discussions that I was able to move beyond the written literature and draw some conclusions about future directions in the United States and Australia. The scholarship also allowed me to attend and/or present at a number of conferences and seminars including the Association of American Law Schools conference.

I highly recommend anyone doing research that involves the United States to apply for one of the Fulbright Scholarships. For details visit: [www.fulbright.com.au](http://www.fulbright.com.au)

..... the Anna Nicole Smith debacle? I think I will leave that to Fox "News" to sort out.

Brett Freudenberg

## **9 Research papers**

In the past year, both the University of Sydney and University of New South Wales Law Schools have released the fruits of their research via research papers.

The University of New South Wales Faculty of Law Research Series <http://www.austlii.edu.au/au/journals/UNSWLRS> presently only includes one tax paper of Evans, Chris 'Unravelling the mysteries of the Oracle: the voice of the experts'.

The University of Sydney Law School Legal Studies Research Paper Series is available from <http://www.ssrn.com/link/Sydney-LEG.html> and includes tax papers such as Cooper, Graeme & Wenzel, Michael 'Testing alternative legal paradigms - An experiment in designing tax legislation'; Vann, Richard et al ' Tax treaties: the secret agent's secrets,' Millar, Rebecca 'Illusory supplies and unacknowledged discounts: VAT and valuation in consumer transactions;' Millar, Rebecca ' The Vouchers problem: an insoluble conflict or an illustration of the nature of consideration in the 'complex parallel universe' of GST?'; Millar, Rebecca 'Time is of the essence: supplies, grouping schemes and cancelled transactions'; Millar, Rebecca ' GST issues for international services transactions;' Apps, Patricia & Rees, Ray ' The Optimal taxation of couples;' Apps, Patricia & Rees, Ray 'On the taxation of trade within and between households'.

Many international tax law papers can be found via the Social Science Research Network  
<http://www.ssrn.com> The Legal Scholarship Networks can be found at  
<http://www.ssrn.com/lsn/index.html>

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

### **Local**

**University of Sydney Faculty of Economics and Business.** The Chair of The Discipline of Business Law Faculty of Economics and Business cordially invites you and your colleagues to a presentation by **Julia Black**, Professor of Law, London School of Economics and Political Science on Principles Based Regulation, to be followed by A Conversation with the Regulators. Pre-eminent members of Australia's regulatory system will respond to Professor Black from the perspective of experts deeply involved in the regulatory process. Productivity Commission Su McCluskey Executive Director for Best Practice Regulation, Australian Securities and Investment Commission (ASIC) Malcolm Rodgers Executive Director of the Directorate for Regulation, Australian Competition and Consumer Commission (ACCC) Louise Sylvan Deputy Chair. The Banco Court Supreme Court of New South Wales Level 13 Law Courts Building, Queens Square 184 Phillip Street, Sydney Wednesday 28th of March 2007 5:00 p.m. Drinks will be served RSVP by Friday 16 February 2007 SANDRA ALDAY e s.seno-alday@econ.usyd.edu.au p 61 2 9036 6120

Public seminar hosted by **Faculty of Law, University of New South Wales and Mallesons Stephen Jaques** "Tensions in the regulatory state - UK perspectives" by Professor **Julia Black**, Law Department, London School of Economics and Political Science, 5:30pm – 7:00pm, Monday 2 April, 2007 at Mallesons Stephen Jaques, Level 61 Governor Phillip Tower, 1 Farrar Place, Sydney. Chair: Mr John Stumbles RSVP: e.mcbain@unsw.edu.au Tel: (02) 9385 1519. This seminar explores this tension by focusing on three current developments in the management of the 'regulatory state' in the UK:

- the development of 'meta-regulatory' strategies (where government regulates the regulators - in Australia ASIC supervising the ASX);
- the development of risk based regulation; and
- the enhancement of regulators' enforcement powers.

Professor Black will speak for about 30 minutes. Discussions by Professor Kingsford Smith, UNSW and Ashley Black, Mallesons Stephen Jaques, will identify Australian financial regulation which raises the arguments made by Professor Black. Questions will follow.

**Atax Research Seminars** are normally held on Fridays in the Law Faculty Common Room, Law Building (Second Floor, Building F8, Union Road, UNSW Kensington Campus; Access via Main Gate off Anzac Parade or Gate 2 off High Street). A sandwich lunch is served at 12.30 pm and the seminar starts at 1 pm and finishes at 2 pm. For catering purposes, please advise Binh <b.tran-nam@unsw.edu.au> of your attendance in advance.

Friday 30 March 2007 Professor **Richard Bird**, University of Toronto, Canada: Dual income tax: A new solution or an old problem in new guise? Emeritus Professor Richard Bird, a leading international tax academic, will visit Atax in March 2007 as part of an ARC International Linkage Project on personal income tax reform in Australia.

Friday 13 April 2007 Associate Professor **Martha O'Brien**, University of Victoria, Canada: EU law of free movement of capital and the direct tax implications for capital flows between EU member states and third countries.

Friday 20 April 2007 Dr **Simon James**, University of Exeter, UK: Persuasive communications: Tax enforcement strategies for sole proprietors.  
Friday 25 May 2007 **Nolan Sharkey**, Atax: (tentative).

**The University of Sydney Law School** will offer a number of postgraduate units in Taxation Law in 2007. These units are available for credit as well as on a single unit "attendance only" or CLE basis. The following units are being offered for 2007:

Advanced Customs Law  
Advanced GST  
Australian International Tax  
Comparative Corporate Tax (with Peter Harris)  
Comparative Income Tax  
Comparative International Tax  
Comparative Value Added Tax  
Corporate Tax  
Customs Law  
Goods and Services Tax  
Impact of Tax on Business Structures and Operations  
Jurisprudence of Tax (with John Prebble)  
Partnerships and Trusts  
Stamp Duties  
Tax Administration  
Taxation of Business and Investment – A  
Taxation of Business and Investment – B  
Taxation of Corporate Groups  
Taxation of CFCs, FIFs and Transferor Trusts  
Taxation of Financial Transactions and Institutions  
Taxation of Superannuation  
Tax Litigation  
Tax Treaties  
Transfer Pricing  
UK International Tax (with Malcolm Gammie)  
US International Tax (with David Rosenbloom)

Information about our programs and details regarding the units of study can be found by accessing the website for the Ross Parsons Centre of Corporate, Commercial and Taxation Law at [www.parsons.law.usyd.edu.au/TaxationLaw/](http://www.parsons.law.usyd.edu.au/TaxationLaw/). Queries regarding single unit enrolment should be directed to Ms Val Carey, the Continuing Legal Education Coordinator at Sydney Law School (telephone 9351 0238, email [V.Carey@usyd.edu.au](mailto:V.Carey@usyd.edu.au)).

**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>

**Simon James** from Exeter University will be giving a lecture on the topic: 'Tax Simplification is not a Simple Issue' on Monday 26 March 2007, at 6-7pm in Z1064, Level 10 Z Block, Gardens Point campus, QUT. This is a great excuse to take a long weekend in Queensland! If anyone is interested, or would like more details (or directions), they are welcome to contact me at [m.markham@qut.edu.au](mailto:m.markham@qut.edu.au)

**The University of Sydney Faculty of Law 2007 Ross Parsons Lecture in Commercial, Corporate and Taxation Law**, will be presented by Professor John Tiley, Professor of the Law of Taxation, University of Cambridge, Fellow of Queens College, Director of the Centre for Tax Law. The topic of Professor Tiley's lecture is "Death, Taxes and Policy: Recent UK Experience". The lecture will commence at 5.30 pm sharp on Thursday the 29th

March 2007 at the Banco Court, Supreme Court Building, Queen's Square, Sydney. Admission is free and bookings are not required. More details regarding the topic can be found on Ross Parsons Centre website at [www.parsons.law.usyd.edu.au](http://www.parsons.law.usyd.edu.au)

**19th GST & Indirect Tax Weekend Workshop** Thursday 12 - Saturday 14 April 2007; Sheraton Noosa Resort and Spa; Contact: [c.lemercier@unsw.edu.au](mailto:c.lemercier@unsw.edu.au)

**University of Melbourne Law School**, Professor **John Tiley** CBE will deliver the 2007 annual Tax Lecture, on the topic 'Tax Avoidance: Developments in UK Law' on 19 April 2007 at 5.30pm for 6pm, Melbourne Law School. During his visit, Professor Tiley will be teaching the subject UK Taxation: Principles and New Developments in the Graduate Program. For further information, please contact: Miranda Stewart Co-director of Taxation Studies tel: +61 3 8344 6544 email: [m.stewart@unimelb.edu.au](mailto:m.stewart@unimelb.edu.au)

**International Telecommunications Societys Africa-Asia-Australasia Regional Conference**, 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 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.

**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

**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.

**Twentieth Annual Australasian Tax Teachers Association Conference 2008**, 23 - 25 January 2008, University of Tasmania, Hobart. Contacts Bernadette Smith, [B.N.Smith@utas.edu.au](mailto:B.N.Smith@utas.edu.au); [Sonia.Shimeld@utas.edu.au](mailto:Sonia.Shimeld@utas.edu.au); [Simone.Bingham@utas.edu.au](mailto:Simone.Bingham@utas.edu.au) <http://www.utas.edu.au/business/faculty/ATTA08/index.htm>

**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 8th Annual Global Environmental Taxation Conference** Call for Papers

## Innovation, Technology and Employment: Impacts of Environmental Fiscal Reforms and Other Market-Based Instruments

Green Budget Germany and the University of Regensburg, organisers of the Eighth Annual Global Conference on Environmental Taxation, hereby issue a call for papers for the conference Innovation, Technology and Employment: Impacts of Environmental Fiscal Reforms and Other Market-Based Instruments to take place from 18-20 October in Munich, Germany.

The objective of the conference is to examine the positive effects of Environmental Fiscal Reform (EFR) on innovation, technology and employment, as well as on the environment. Analysis of this issue has been divided into four sub-topics: Travel and Transport; Buildings and Households; Energy; and Employment. Priority will be given to submissions relevant to these areas. Papers should try to address one or more of these areas as appropriate, and within this framework, may focus on economic, legal, environmental/energy (technical) or political/sociological issues.

In addition, there will be a workshop series running parallel to the conference sessions, analysing these sub-topics from the point of view of NGOs. We anticipate these workshops focussing on political and implementation issues, such as: the problem of the lack of political will; ways of communicating the benefits of EFR; institutional constraints on implementing EFR; and international issues.

NGOs and others interested in participating in these workshops should contact Green Budget Germany at [foes@foes.de](mailto:foes@foes.de).

### FORMALITIES

All abstracts should be e-mailed to Green Budget Germany at [foes@foes.de](mailto:foes@foes.de) by 01.03.2007 and should be drafted in the following way:

Title (font Times New Roman pt. 14, Bold, align center)

First Author (font Times New Roman pt. 12, Bold, align left), co-authors (font Times New Roman pt. 12, Italic). Initials and surname in that order; multiple authors must be separated by a comma.

Body of the text: A maximum of 400 words, including figures, tables, and references (Times New Roman, pt. 12, align left).

All submissions must include the author's full name, affiliation and contact details, the title of the paper, a 400-word abstract, and a short biography.

Author's will be notified as to whether their paper has been accepted by 01.04.2007. Full-length papers and PPPs are to be submitted by 01.10.2007.

A selection of final (non-published) papers (max. 25 pages) will be published in "Critical Issues of Environmental Taxation", Oxford University Press, Oxford, UK.

We are very much looking forward to reading your abstracts. If you require further information, please do not hesitate to contact Green Budget Germany at [foes@foes.de](mailto:foes@foes.de).

As a guide for speakers, the four sub-topics are described in more detail below:

Travel and Transport

The impact of energy taxation and other market-based instruments on travel and transport is becoming ever more apparent in our everyday lives. Low-cost conversions to CNG and LPG vehicles, the availability of biofuels, the success of hybrid cars, increasing use of public transport and improvements to public transport facilities are just the tip of the iceberg in terms of innovations in this sector. Ecotaxes in some countries, as well as the increasing world oil price over the last seven years, have contributed to this process. Looking to the future, kerosene taxation and inclusion of airlines within the EU ETS may create the potential for contributing to technological breakthroughs in the field of high-speed trains. Finally, rising transport costs may also stimulate innovation in other sectors, such as in video conferencing technologies, or lead to other new developments. This section welcomes papers addressing these or other travel and transport issues.

### Buildings and Households

The buildings sector accounts for 40% of the EU's energy requirements and offers the largest single potential for improved energy efficiency. Research shows that more than one-fifth of present energy consumption in the EU could be saved by 2010 by applying more ambitious standards to new and newly refurbished buildings. Legislation such as the EU Directive 2002/91/EC on the Energy Performance of Buildings is one example of the increasing focus on this important – and often neglected – area. Rising energy taxes can also stimulate innovation in construction and the implementation of new technologies in domestic and commercial properties alike. These conference sessions will examine the benefits of EFR within the sector, identify the innovations resulting from its implementation, and delineate possibilities for future policy developments.

### Energy

How have environmental taxation and other market-based instruments affected energy prices and energy markets, and what have been the results of these changes as regards innovation, technological development and employment? How has EFR affected different energy sectors, and the proportion of energy produced by these sectors? These sessions will endeavour to analyse the tangible benefits of EFR as regards the energy sector, examining the new technologies currently available on the market and the increasing shift towards energy efficiency and renewable sources of energy, as well as other, less obvious benefits accruing from greener policies and legislation.

### Employment

This section focuses specifically on an extremely significant benefit of EFR and other market-based instruments – the employment opportunities such instruments can create, or the so-called 'double dividend'. Benefits for employment can be attributed to two separate developments: firstly, the recycling of Environmental Taxation revenues lowers labour costs, while the taxes themselves increase the price of resource use, thus reducing distortions in the economy and creating incentives to employ rather than consume resources; secondly, the innovation and technological development stimulated by EFR also creates employment opportunities in the new, expanding, innovative sectors within the economy. Thus, this section welcomes all papers discussing employment issues and the 'double dividend'.

#### **\*\*Important notice\*\***

Please note that with speaker's permission, we would like to publish all abstracts on our internet site, including where possible a contact e-mail address, to give conference participants insight into the content of particular presentations or sections of the conference programme. Please let us know if you do not wish your abstract and/or e-mail address to be included.

## **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](http://www.ibfd.org) or contact the International Tax Academy at +31-20-554 0160 or by e-mail [ita@ibfd.org](mailto:ita@ibfd.org)

For 2007 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

EC Direct Corporate Taxation 26-28 March | Intermediate

Transfer Pricing of Intangibles 2 & 3 April | Intermediate

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](mailto:a.hatsidimitris@ibfd.org)

First **International Tax Academy** (ITA) course in Asia-Pacific. On 23 July ITA will organize an introductory level course, Corporate Financing at the Le Meridien Hotel in Kuala Lumpur. This course, which provides an in-depth analysis of the tax issues arising from the implementation of various cross-border corporate financing techniques, is especially tailored to the requirements of tax professionals in the region. This is the first of many courses planned for the Asia-Pacific region.

Invitation to the Conference on the topic “**EU-Taxes**”, Rust (Vienna) Austria, July 5-7, 2007  
**The Institute for Austrian and International Tax Law of the Vienna University of Economics and Business Administration** kindly draws your attention to our next conference on the topic “EU-Taxes”. The European Commission proposed in its report “Financing the European Union” (COM 2004, 505 final) the introduction of an EU-Tax as own resource. According to the Commission the adoption of a tax at EU-level would make it possible to overcome the main drawbacks of the current own resources system, ie the absence of a direct link to the EU citizens, dependence on transfers from national treasuries, allocation of economic resources and unjustified complexity. In the Commission’s working paper No 1/2004, “Tax-based EU own resources: an assessment”, 9 candidates are discussed as possible EU-Taxes: Modulated VAT, EU Corporate Income Tax, Energy Taxation, Excise Duties On Tobacco and Alcohol, Transfer Of Seigniorage Revenue, Communication Taxation, Personal Income Tax, Tax On Financial Transactions and Climate Charge On Aviation. The conference will therefore deal with the question whether the present legal framework of the EC provides a sufficient legal basis for an EU-Tax or if an amendment of the treaty is necessary. Moreover, the conference will take a closer look at the compatibility of an EU-Tax with the financial systems of the member states and its administrative handling. Another issue the conference will deal with is the conformity of an EU-Tax with the fundamental freedoms and the question if the introduction of a tax at EU-level can lead to double taxation problems. A more extensive introduction to that topic plus the legal and economic questions which will be dealt within the course of the conference can be found on the following homepage: <http://www.wu-wien.ac.at/taxlaw/EUTaxes2007.html>

We kindly invite researchers of any nationality to apply for a subsidized participation. Those applying shall be prepared to draft a report on that topic for their respective country. These reports shall be based on the questionnaire which all national reporters will receive once they have been selected. All national reports will be published in a book after the conference.

A waiver of 1.000 Euro conference fee may be granted to professors and other researchers, who are employed by a University or other academic institution (wherever located) and haven been engaged in research activities in international



and/or European tax law. Travel expenses for national reporters will be reimbursed in specific circumstances upon request.

Conference details: Date: July 5 - 7, 2007 Place: Seehotel Rust, province of Burgenland (near Vienna) Participation Fee: 1.000 Euro

Homepage: <http://www.wu-wien.ac.at/taxlaw/EUTaxes2007.html>

Deadline for the national reports: May 15, 2007

Participation to the conference is limited. We therefore strongly advise you to send your application as soon as possible.

Please send your application until February 28, 2007 to Ms. Necha Demirova (e-mail: [necha.demirova@wu-wien.ac.at](mailto:necha.demirova@wu-wien.ac.at), fax: ++43 1 31336 730 –

Michael Lang/Josef Schuch/Claus Staringer

The 6th **International Tax Law Summer Conference** is again organized by the Austrian IFA Branch in cooperation with the Vienna University of Economics and Business Administration (Institute for Austrian and International Tax Law) and the Academy of Public Accountants. The conference will be held from July 08 to July 12, 2007 in Rust. Rust is a charming town by the lake "Neusiedlersee", one of the biggest lakes in Europe. One hour away from Vienna and close to the Hungarian border, Rust is famous for its exquisite wines and its wonderful countryside. The conference language will be English. The International Tax Law Summer Conferences in Rust are famous for the informal setting. Participants and panelists discuss practical case studies on relevant issues with well-known experts from all over the world, like Philip Baker, Patricia Brown, Jacques Sasseville etc. Please note that participants who register by 30 April 2007 will qualify for the reduced fee of EUR 1800,-. Marion Gertner, Fachbereich Speziallehrgänge, Akademie der Wirtschaftstrehänder GmbH Schönbrunnerstraße 222-228/1/6, PF 63 A-1121 Wien  
FN 69 694 t, Handelsgericht Wien, UID: ATU 39244705  
Tel: +43/1/815 08 50 - 25; Fax: +43/1/817 14 37 E-Mail: [m.gertner@wt-akademie.at](mailto:m.gertner@wt-akademie.at)  
<<mailto:m.gertner@wt-akademie.at>> [www.wt-akademie.at](http://www.wt-akademie.at) <<http://www.wt-akademie.at/>>

### **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](http://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](mailto:vanderHoek@frg.eur.nl)

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

<http://www.eatlp.org> Helsinki, 7-9 June 2007 ACADEMIC PROGRAM

(draft version 29 January 2007)

Thursday, 7 June 2007

14:00 – 16:00	Meeting Executive Board
16:00 – 18:00	Meeting Academic Committee
16:00 – 18:00	Meeting Organizing Committees 2008 and 2009
18:00 – 21:00	Get-together Party
18:30	Welcome of the participants
	Congress registration

Friday, 8 June 2007

08:30 – 16:00	Congress registration
09:00 – 09:05	Welcome to all participants
	Opening of the congress
09:05 – 09:45	Kari Tikka memorial lecture – Accounting and taxation: Claes Norberg
09:45 – 10:15	Comments by Judith Freedman and Wolfgang Schön

10:15 – 10:30	Plenary Discussion
10:30 – 11:00	Coffee break
11:00 – 12:30	The relation between Accounting and Taxation: The Example of Emission rights
11:00 – 11:30	Accounting Aspects: Päivi Rätty
11:30 – 12:00	Tax Aspects: Isabelle Richelle
12:00 – 12:30	Plenary Discussion
12:30 – 14:00	Lunch
14:00 – 17:30	Direct Taxation: The ECJ's Direction(s) under Scrutiny
14:00 – 15:30	Presentation of Papers – Highlights: Frank Engelen, Francisco Alfredo García Prats, Pasquale Pistone, Josef Schuch, Dennis Weber
15:30 – 16:00	Coffee break
16:00 – 17:30	Discussion
20:00	Dinner party
Saturday 9 June 2007	
09:00 – 10:30	General Assembly (EATLP Members, Candidate Members and Special Guests only)
10:30 – 11:00	Coffee Break
11:00 – 12:30	“Maintaining the quality of tax legislation”
12:30	Closure of the congress
12:45 – 14:00	Meeting Academic Committee
14:00 – 15:30	Discussion of 2008 and 2009 topics: 2008 (Cambridge): Taxation of workers in Europe – European and comparative aspects (Mössner) 2009 (Santiago): Mutual assistance and information exchange (Seer)

**Monash University Company Law and Taxation Law - Monash Centre in Prato, Italy 25 June - 12 July, 2007.** The Department of Business Law and Taxation is pleased to offer the opportunity to study Company Law and Taxation Law at the Monash Centre in Prato, Italy. These units are available at both undergraduate and postgraduate levels. Units are conducted in a three-week intensive mode and count towards the students' degree. Participation in these units enable students to engage in their studies while experiencing the many wonderful aspects of Italian culture in an historical and beautiful Tuscan city close to Florence. <http://www.buseco.monash.edu.au/blt/study/prato/index.php> For further information regarding taxation law [daniel.khoury@buseco.monash.edu.au](mailto:daniel.khoury@buseco.monash.edu.au) or ph: +61 3 9904 7044

**Monash University Taxation Law and Policy Research Institute in conjunction with the African Tax Institute** VAT in Africa, Pretoria, South Africa 15 June 2007. For further information contact: Institute Director Professor Rick Krever [rick.krever@buseco.monash.edu.au](mailto:rick.krever@buseco.monash.edu.au) Tel: + 61 3 9905 2375; Fax: + 61 3 9574 8259

**Monash University Taxation Law and Policy Research Institute in conjunction with the Faculty of Law, the University of Hong Kong,** The Legacy of British Tax Concepts, 18 December 2007. For further information contact: Institute Director Professor Rick Krever [rick.krever@buseco.monash.edu.au](mailto:rick.krever@buseco.monash.edu.au) Tel: + 61 3 9905 2375; Fax: + 61 3 9574 8259

**Monash University Taxation Law and Policy Research Institute in conjunction with the The Cegla Center for Interdisciplinary Research of the Law, Tel Aviv University School of Law** Political economy perspectives on comparative tax policy, Prato, Italy, June 2009. For further information contact: Institute Director Professor Rick Krever [rick.krever@buseco.monash.edu.au](mailto:rick.krever@buseco.monash.edu.au) Tel: + 61 3 9905 2375; Fax: + 61 3 9574 8259

Other useful tax and law related conference websites include the IBFD Course calendar [http://www.ibfd.org/news/course\\_calendar.htm](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](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](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.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

(2007) 36 (1) *Australian Tax Review*

- 'Recourse to foreign authority in deciding Australian tax cases' – **Richard Edmonds**
- 'The new value shifting regime: A quest for certainty or legislative overkill?' – Lachlan Wolfers
- 'Double tax treaties and the new regime for capital gains taxation of nonresidents' – Philip Bender

**D'Ascenzo, Michael** 'Making superannuation simpler,' Self-Managed Super Fund Professionals' Association of Australia (SPAA) National Conference, 7 - 9 March 2007, Sydney Hilton <http://www.ato.gov.au/corporate/content.asp?doc=/content/00094609.htm>

**D'Ascenzo, Michael** 'Working with the tax profession,' Tackling tax' – 22<sup>nd</sup> National Convention, Taxation Institute of Australia, Hobart, 15 March 2007  
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00095120.htm>

Davies, C 'The High Court decision in *Commissioner of Taxation v Stone* and its impact on sport in Australia' (2005) 12 *James Cook University Law Review* 112-27

**Evans, Chris** 'Unravelling the mysteries of the Oracle: the voice of the experts' [2007] *UNSWLRS* 9. On SSRN [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=965630](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=965630)  
On AustLII <http://www.austlii.edu.au/au/journals/UNSWLRS/2007/9.html>

Gzell, Ian V "The legacy of Justice Graham Hill," Taxation Institute of Australia South Australian Division 2006 Annual Convention, 1 May 2006  
[http://www.lawlink.nsw.gov.au/lawlink/Supreme\\_Court/ll\\_sc.nsf/pages/SCO\\_gzell010506](http://www.lawlink.nsw.gov.au/lawlink/Supreme_Court/ll_sc.nsf/pages/SCO_gzell010506)

Gzell, Ian V '6th states' taxation conference Dealing with State Taxes,' The Taxation Institute of Australia National Division, Hobart, 27 July 2006  
[http://www.lawlink.nsw.gov.au/lawlink/Supreme\\_Court/ll\\_sc.nsf/pages/SCO\\_gzell270706](http://www.lawlink.nsw.gov.au/lawlink/Supreme_Court/ll_sc.nsf/pages/SCO_gzell270706)

**Krever, Richard & White, David** (eds) *GST in retrospect and prospect*, (Available from March 16, 2007) Product Code: 0678 ISBN: 978-0-86472-5899 Price: \$150.00 + GST  
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 world's purest VAT, New Zealand continues to reduce exemptions to its ground-breaking goods and services tax (GST), and survives to tell the economic tale.

On the 20th anniversary of the New Zealand GST, this book brings together a multi-disciplinary team of 29 experts from eight countries to analyse the New Zealand experience, its impact elsewhere, and the issues that have emerged in practice with the New Zealand tax and its overseas GST and VAT counterparts. The book synthesises many lessons learned to date and analyses serious current issues in relation to interpreting GST law, and applying GST and VAT to cross-border services, real property and financial services. Authors also explore revenue and business risk and the implications for GST and VAT systems everywhere as world markets integrate.

#### Contents

The book is broken into 8 key topics covering GST/VAT from both local and international perspectives:

#### Preface

#### PART 1 THE POLITICAL ECONOMY OF GST IN NEW ZEALAND

The New Zealand GST Policy Choice and its Political Implications - HON SIR ROGER DOUGLAS

Consulting the Public in Developing a GST - RICHARD GREEN

Implementing GST – Information, Education, Co-ordination - JEFF TODD

The New Zealand GST Policy Choice: An Historical and Policy Perspective - IAN DICKSON

The Economic and Equity Effects of GST in New Zealand - ROBERT STEPHENS

#### PART 2 INTERPRETING GST LAW

Some Basic Concepts of New Zealand GST - RT HON PETER BLANCHARD

Comment: Interpreting GST/VAT Law – Some Observations - DAVID McLAY

Comment: Payment by a Manufacturer Under a Warranty – The Implications of Suzuki JAMES COLEMAN

Interpreting GST Law in Australia - BRUCE QUIGLEY

#### PART 3 FINANCIAL SERVICES

The Search for Alternatives to the Exempt Treatment of Financial Services Under a Value Added Tax - TIM EDGAR

GST and Financial Services – Rating Zero-rating - MARIE PALLOT

VAT on Financial Services – Searching for a Workable Compromise - SATYA PODDAR

Comment: Financial Supplies and Reduced Input Tax Credits – An Australian Perspective ROSS STITT

#### PART 4 REAL PROPERTY

Dilemmas for GST Tax Policy Designers – Land Transactions - GEOFFREY J HARLEY

The Value Added Tax Treatment of Real Property – An Antipodean Context

MICHAEL EVANS

GST and Real Property Transactions in New Zealand – Some Interpretative Issues

MARTIN SMITH

Comment: Real Property Issues in the GST - KEN FEHILY

#### PART 5 CROSS-BORDER SERVICES

Cross Border Services – A Survey of the Issues - **REBECCA MILLAR**

Cross Border Services – A Practitioner’s Perspective - WILLY SUSSMAN  
 European Proposals for New Rules Regarding the Place of Supply of Services - BEN TERRA  
 PART 6 REVENUE RISKS AND RESPONSES  
 The European Court of Justice and the Principle of Prohibiting Abusive Practices in VAT - BEN TERRA  
 GST – Managing the Risk in the 21st Century - CHRIS NEEDHAM  
 The Australian Approach to GST Administration - **MICHAEL D’ASCENZO**  
 The Role for a General Anti-avoidance Rule in a GST - EUGEN TROMBITAS  
 PART 7 ECONOMIC INTEGRATION AND GST/VAT  
 VAT in the South Pacific – A Survey of the Issues - **LEE BURNS**  
 Consumption Tax – The Tongan Experience - HON SIOSIUA ‘UTOIKAMANU  
 Fifteen Years of Value Added Tax in South Africa (1991-2006) - CECIL MORDEN  
 Increasing Economic Integration – Implications for GST/VAT in the Asia-Pacific Region - JOHN WALLACE  
 PART 8 THE FUTURE OF THE GST  
 An Overview of the Role of the VAT, Fundamental Tax Reform, and a Defence of the Income Tax - NEIL BROOKS  
 Table of Cases  
 Table of Statutes  
 How to Order  
 Complete the online order form or print this order form at  
[http://www.brookers.co.nz/whatsNew/about\\_GST-retrospect.asp](http://www.brookers.co.nz/whatsNew/about_GST-retrospect.asp) which you can send to Brookers by freepost or fax, or telephone Brookers Customer Care team on 0800 10 60 60

(2007) 3 *Tax Policy Journal*

- Marney, Timothy 'The GST agreement- setting the record straight'
- Edwards, Leanne 'Weapons in the war against overregulation'
- Ryan, Terry 'Compendium of taxes in Australia's federal system of government'
- Ryan, Matthew 'Making the most of the Australian income tax-transfer system: time to ditch Horizontal Fiscal Equalisation?'
- Fallon, John 'Fuel tax policy issues and economic principles'
- Walker, David; Gruen, Nicholas 'Tax cuts to compete'
- **Tran-Nam, Binh** 'Tax policy and foreign direct investment in Australia'

**Overseas**

*Asia Pacific Tax Bulletin* Number 1 - 2007

- 'Imposing Domestic Tax Rules on Permanent Establishments of Foreign Taxpayers' - Yoshihiro Masui
- 'Selecting Cases for Audit - Getting It Right' - Margaret E Cotton
- 'Tax Revenue and Trade Reform' - Thomas Dalsgaard
- 'VAT on the Cross-Border Trade in Services and Intangibles' - Christophe Grandcolas
- 'Iran - Introduction of Transfer Pricing Regulations' - Mohammad Tavakkol
- 'Taiwan - Structuring an Appropriate Transfer Pricing Policy' - Yishian Lin and Richard Watanabe

*Bulletin for International Taxation* Number 3 - 2007

- 'Cross-Border Aspects of Pensions in the Netherlands, including Tax Treaty and EU Law' - P Kavelaars

'Non-discrimination and the Nordic Multilateral Double Taxation Convention' - Marjaana Helminen  
- 'Fair in Love but not Taxation: The English Origins of the Australasian General Anti-Avoidance Rule - Part II' - **Peter A Harris**

*Derivatives and Financial Instruments* Number 1 - 2007

- 'Canada - Structuring and Taxation of Hedge Funds' - Jack Bernstein and Carol J Burns  
- 'Russia - Tax Treatment of Financial Derivatives' - Vladimir Vinogradov and Brian Arnold  
- 'Australia - Foreign Insurers and Captives: Licensing and Prudential Supervision' - Anton Joseph  
- 'Italy - Impact of International Accounting Standards on Tax Reporting' - Paola Flora  
- 'Japan - Tax Treatment of Weather Derivatives' - Nick Walters  
- 'United States - Domestic Reverse Hybrids: Recharacterization of Deemed Interest Payments As Dividends' - Anton Joseph  
- 'United States - Mark-to-Market Swap Valuation: The Bank One Case' - Anton Joseph

Devereux, Michael P; Mokkas, Socrates; Pennock, James and Wharrad,  
Peter *Interest deductibility for UK corporation tax*, December 2006, Oxford University  
Centre for Business Taxation Saïd Business School, Oxford  
[http://www.sbs.ox.ac.uk/NR/rdonlyres/94B032B7-913A-480B-8365-4C1E68E31865/0/Interest\\_Deductibility.pdf](http://www.sbs.ox.ac.uk/NR/rdonlyres/94B032B7-913A-480B-8365-4C1E68E31865/0/Interest_Deductibility.pdf)

Edis, Andrew 'Privilege and immunity: problems of expert evidence' (2007) 26 *Civil Justice Quarterly* 40-56

*European Taxation* Number 2 - 2007

- 'European Union/Netherlands - Scorpio and the Netherlands: Major Changes in Artiste and Sportsman Taxation in the European Union' - Dick Molenaar and r Harald Grams  
- 'European Union - Inaugural Lecture by D.M. Weber: In Search of a (New) Equilibrium between Tax Sovereignty and the Freedom of Movement in the EC' - Gerard Blokland  
- 'Portugal - The International Business Centre of Madeira: Profile, Tax Incentives and Perspectives' - Rui Nascimento  
- 'Proposed and Enacted Amendments to Netherlands Antilles Tax Law' - Wendela M.M. van den Brink-Van Agtmaal  
- 'Denmark - Triangular Cases: Art. 15 of the OECD Model, Income from Employment and the Definition of Terms' - Bente Møll Pedersen  
- 'European Union - Vienna Conference on "The EU and Third States: Direct Taxation" Rita Szudoczky  
- 'Norway - Budget for 2007 – Increased Taxation Increases Budget Surplus' - Thor Leegaard

Gzell, Ian V 'The Taxpayer's duty of disclosure,' *Step Asia Conference*, 12 – 13 October 2006, Four Seasons Hotel, Hong Kong (paper)  
[http://www.lawlink.nsw.gov.au/lawlink/Supreme\\_Court/ll\\_sc.nsf/pages/SCO\\_gzell131006](http://www.lawlink.nsw.gov.au/lawlink/Supreme_Court/ll_sc.nsf/pages/SCO_gzell131006)  
(speech)  
[http://www.lawlink.nsw.gov.au/lawlink/Supreme\\_Court/ll\\_sc.nsf/pages/SCO\\_gzell121006](http://www.lawlink.nsw.gov.au/lawlink/Supreme_Court/ll_sc.nsf/pages/SCO_gzell121006)

*International VAT Monitor* Number 1 - 2007 contains the following:

- 'Sixth Directive Brought Up To Date after 30 Years' - Patrick Wille  
- 'Retirement Funds and VAT' - Joep Swinkels  
- 'GST Treatment of Deposits' - Anton Joseph  
- 'Extension of French Reverse Charge Mechanism' - Paul Quigley  
- 'The Single Biggest Tax Rise in Modern Germany' - Jenny Nittmann  
- 'European VAT' - Fabiola Annacondia and Walter van der Corput  
Green pull-out section  
- 'VAT AROUND THE WORLD - What's Happening in Brief'

Reports from: Antigua and Barbuda, Argentina, Australia, Austria, Belgium, Bosnia and Herzegovina, Brazil, Bulgaria, Chile, Costa Rica, Denmark, Estonia, European Union, Finland, France, Ghana, Greece, Hong Kong, Hungary, Ireland, Israël, Italy, Jersey, Latvia, Luxembourg, Malta, Mexico, Moldova, Netherlands, Norway, Papua New Guinea, Peru, Portugal, Romania, Russia, Seychelles, Singapore, Slovak Republic, Slovenia, South Africa, Spain, Sri Lanka, Sweden, Switzerland, Turkey, United Kingdom and Zimbabwe.

Case Notes

Notes on cases from: Austria, Canada, Europe, Finland, the Netherlands, Russia and the United Kingdom.

Recent ECJ Cases in Brief

Paton, Paul 'Accountants, privilege, and the problem of working papers' (2005) 28 *Dalhousie Law Journal* 353-84

Professor **John Prebble**, an ATTA Hill Medallist at the 2007 Conference, published "Taxing Offshore Investment Income: a Comparative Review of Structural Issues" during last year. Readers, who have not already done so, might consider both personal purchases (see discount offer below) but also to recommend the book to your University libraries for purchase for your students to have access to. Details are:

Title: Taxing Offshore Investment Income, Edited by: Professor John Prebble

Published by: Fiscal Publications and IFA ISBN: 0-9545048-5-2

For further details see <http://www.fiscalpublications.com/taxingoffshoreinvestmentincome>

Special offer - for ATTA members Fiscal Publications is willing to offer 10% reduction off the normal price of this book of AUD69.95 (GBP29.95/US\$59.95) for all orders placed by the end of March 2007 - email [sales@fiscalpublications.com](mailto:sales@fiscalpublications.com) to claim this discount (only available for personal orders - credit card payment required). Discount on book price only not on shipping and handling charges

Oxford University Centre for Business Taxation *Policy Articles*

<http://www.sbs.ox.ac.uk/Tax/publications/policy+articles/Policy+Articles.htm>

Paper PA07/01 - 'Deductibility of Interest for Corporation Tax' - Michael P Devereux

(OUCBT) This article draws on the Centre Report Interest deductibility for UK Corporation Tax, presented at the Winter Workshop on December 12, 2006. Another article which also drew on this report was published in a Financial Times article on December 12, 2006.

This article appeared in The Tax Journal, issue 870 on January 29, 2007.

Paper PA07/02 - 'Towards a 21st Century Corporation Tax' - Michael P Devereux (OUCBT)

A shortened version of this article was published in the CBI's magazine *Business Voice* in its February 2007 issue.

Oxford University Centre for Business Taxation *Working Paper Series*

<http://www.sbs.ox.ac.uk/Tax/publications/working+papers>

Paper W07/01 - 'The Effects of Dividend Taxes on Equity Prices: a Re-examination of the 1997 UK Tax Reform' - Stephen R. Bond, Michael P Devereux, Alexander Klemm

This paper examines the extent to which personal taxes on dividends affect equity prices.

Paper WP07/02 'The Impact of Taxation on the Location of Capital, Firms and Profit: a Survey of Empirical Evidence' - Michael P Devereux with Data Appendix Giorgia Maffini

This paper surveys empirical evidence of the impact of taxes on the location of capital, firms and profit.

Paper WP07/03 - 'Taxes in the EU New Member States and the Location of Capital and Profit' - Michael P Devereux

This paper investigates taxes on corporate profit levied in the new member states of the European Union.

Paper WP07/04 - 'Developments in the Taxation of Corporate Profit in the OECD since 1965: Rates, Bases and Revenues' - Michael P Devereux  
This paper describes developments in corporation taxes in the OECD over the last 40 years.

Rawal, Radhakishan *The Taxation of permanent establishments: an international perspective*, Foreword by Philip Baker, QC, Toronto, Ontario, ProRef Publishing Services Inc, 2006  
ISBN-13: 9781904905455 Price: \$225.00 or £75.00 NOTE: From February 2007 this work will have a companion Special Report Taxing Permanent Establishments: analysis of Article 7 of the OECD Model Treaty, with additional coverage of tax treatment of PEs in France, Germany, Italy and Spain.

## 12 Quotable quotes

"But I disagree with the inspector general in so far as he welcomed the government's commitment to introducing a new regulatory regime for tax agents. In my view the present regime borders on the absurd. Even the tax commissioner would not qualify for registration as a tax agent. All the tax agent regime does is to introduce another bureaucratic layer into the tax system and allows the Tax Office to effectively control the tax industry by reason of its willingness to report what it believes are unacceptable tax agents to the tax agent's board. I would rather that there was no tax agent regime, taxpayers instead relying on the professional qualifications of those attending to their tax affairs."

Source: Richards, Robert 'Vos v the Tax Office' (December 2006) *INTHEBLACK* 66 at 67

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"Half the cars clogging Sydney streets during peak hour are company cars racking up more generous tax benefits the further they are driven, a Senate committee report has found."

Source: Irvine, Jessica 'Company cars form tax-saving traffic jams' *Sydney Morning Herald* 9 February 2007 p 3

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"For example, would you believe recently only 70 per cent of barristers and just 56 per cent of lawyers admit in their tax return that they earn enough to put them in the top tax bracket. Hard to believe ... and the ATO would agree."

Source: Koch, David 'Big brother is watching ... closely' *Sun-Herald Financial Review Investor* 11 February 2007 p 4

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"AnnaLee Saxenian's study of high-tech ventures traces global successes to their roots in Silicon Valley, centred 100 kilometres south of San Francisco, and reveals the web of interacting factors that allow high-tech ventures and venture capital to succeed. Tax breaks, ironically, have nothing to do with it - the Californian home of high-tech venture capital took off in a period when the US eliminated virtually all tax concessions, including those for capital gains."



Source: Krever, Richard 'Tax breaks don't sow the seeds and prosper' (2007) 45 (1) *Law Society Journal* 92

\*\*\*\*\*

"EBAY has handed over the personal and financial details of hundreds of its top sellers to the Australian Taxation Office.

The ATO has asked for the details of eBay sellers with an annual turnover of more than \$50,000. The request is understood to be part of an ATO audit to determine if sellers are avoiding GST, and could affect up to 1000 customers".

Source: Jenkins, Chris 'Hunt on eBay for tax dodgers,' *The Australian* 13 March 2007

\*\*\*\*\*

"You realise you're listening to an income tax Dinosaur. The future is in the other session where they are discussing environmental taxes."

Source: Burgess, Philip 'Thirty years of teaching tax' (spoken not written) at the Australasian Tax Teachers Association Conference 2007, Brisbane, 24 January 2007

## **ATTA News April 2007**

<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](mailto:cfong@nd.edu.au)

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

### **Contents**

<b>1 Presidential column</b>	<b>1</b>
<b>2 ATTA News five years young</b>	<b>2</b>
<b>3 Forthcoming changes to business and international tax in New Zealand</b>	<b>2</b>
<b>4 Graham Hill annual award 2007</b>	<b>2</b>
<b>5 Arrivals, departures and honours</b>	<b>3</b>
<b>6 ATTA members profiles</b>	<b>4</b>
<b>7 Australian and New Zealand tax and related PhD and SJD theses completed and in progress</b>	<b>4</b>
<b>8 Web version of the acclaimed Tax Summary from Taxpayers Australia now available</b>	<b>4</b>
<b>9 Vacancies</b>	<b>5</b>
<b>10 Tax, Accounting, Economics and Law Related Meetings</b>	<b>8</b>
<b>11 Recent publications</b>	<b>14</b>
<b>12 Quotable quotes</b>	<b>18</b>

### **1 Presidential column**

Semester one certainly seems to be flying by. For those who have just marked (or are about to mark) their mid-semester assessment, I sympathise. I spent last week reading my law students' interpretation of the High Court's decision in Federal Commissioner of Taxation v McNeil. It is back to lectures this week.

Bernadette and her team are busy with plans for the 2008 conference. Bernadette tells me that she has three international visitors confirmed: Pasquale Pistrone (Salerno, Italy); Cliff Fleming (Brigham Young University, Utah) and John Fox (Mount Holyoke). Remember, the conference theme is "Tax: The Devil's in the Detail" so start writing those papers. Bernadette will be providing us with deadline dates soon. For those who presented a paper in Brisbane don't forget that the submission date for the next edition of JATTA is the end of May.

Recently, the ATTA executive has again had to consider the issue of conference fees. As you all know, the conference fees are currently set at \$330. It appears that inflation has caught up with us and unfortunately it is unlikely that future conferences will be able to break even charging this amount for registration. The ATTA executive has always given an undertaking to the host institution to meet any shortfall and will continue to do so. However, this was generally done on the basis of a break even budget and simply allowed for unforeseen expenditure. The 2008 Conference will be charging \$330 for registration. However, it is not possible for the 2009 Conference to run without either raising fees or dipping into ATTA surplus funds.

We are now soliciting views from all the members regarding their views on raising the conference registration fee by 10%. At the last ATTA AGM, some people were not in favour of raising the fees because of the travel cost and the fact that we have accumulated a surplus from previous years. The ATTA Executive has no firm views on this matter. As such, we

wish to get a majority view from members interested in expressing an opinion on the matter so we can make an informed decision. If you have any comments, please email me at [k.sadiq@law.uq.edu.au](mailto:k.sadiq@law.uq.edu.au) . Feedback will be distributed amongst the ATTA executive only. I look forward to hearing from you.

All the best,

Kerrie Sadiq

## **2 ATTA News five years young**

Just a filler to say, *ATTA News* was five years young with the March 2007 issue.

## **3 Forthcoming changes to business and international tax in New Zealand**

The New Zealand Government has been consulting on reviews of business and international taxation over recent months. Measures derived from the business tax review are expected to be contained in the Government's Budget being released on Thursday 17 May. Announcements on the framework flowing out of the international tax review are expected to be made by the middle of this year. Background material on these reviews is contained below and further information can be found on the website of the Policy Advice Division of the Inland Revenue Department (<http://www.taxpolicy.ird.govt.nz/>).

The business tax review discussion document outlined possible tax initiatives to increase productivity and boost New Zealand's international competitiveness. It suggested reducing the company tax rate to 30%, tax base initiatives (such as targeted tax credits and changes to the depreciation rules), and further compliance cost reduction measures. In relation to targeted tax credits the Government also released three issues papers dealing with the possible design of tax credits for R&D, market development and skills training.

The discussion document on New Zealand's international tax review sought feedback on proposals for changing New Zealand's international tax rules to improve the competitiveness of New Zealand companies operating overseas. The main proposal was to relax the controlled foreign company rules by introducing a tax exemption for active income from the offshore operations of New Zealand businesses. A further proposal was to reduce non-resident withholding tax rates in the tax treaties that New Zealand negotiates with other countries.

Patrick Nolan

## **4 Graham Hill annual award 2007**

Nominations for the Award need to be sent to the Committee prior to 5pm Friday, 28 September 2007.

The 2007 Graham Hill Award will be announced on Thursday 25 October 2007. See <http://www.grahamhillaward.com.au/web/howtonominate.asp>

Selection Criterion

The Graham Hill Award will be conferred each year on a person who has made a significant contribution to improving the administration, policy, practice, teaching or understanding of revenue law in Australia.

The Award is not a popularity contest between potential recipients nor a contest with the contribution made by Graham Hill. Nor is it limited to persons who are well known or have been appointed to a particular position. The recipient may be a tax practitioner in Hobart, a tax lecturer in Perth or a member of the ATO in Brisbane. Equally the Award may be conferred on a well known person, whether at the ATO or Treasury or on a member of the judiciary, academia or otherwise.

The objective contribution made by the person is the criterion.

The Award is also open to any politician who is considered to have made a significant contribution.

A person's contribution may have been made in a particular year or over a period of time. For example, the author of a major tax work may be the recipient.

The Graham Hill Annual Award Committee reserves the right to withdraw an Award if it considers this necessary.

#### How to Nominate

To nominate a person as the recipient of the Graham Hill 2007 Annual Award take the following steps:

Let us have details of your nominee and why you consider the nominee is a worthy recipient of the Award. It would greatly help the Committee if you gave as much information as you thought was relevant. Please include your contact details and those of the recipient. Also let us know if you have informed the nominee of the nomination.

Email the nomination, with supporting documentation, to us at [rspeed@sslaw.com.au](mailto:rspeed@sslaw.com.au) or alternatively send it to:

The Graham Hill Annual Award Committee  
C/- Speed and Stracey Lawyers  
Level 4  
131 Macquarie Street  
Sydney NSW 2000  
Australia

## 5 Arrivals, departures and honours

Associate Professor **Adrian Sawyer** from the University of Canterbury has successfully completed his Doctor of Juridical Science (SJD) degree at the University of Virginia Law School and will be awarded his certificate on 20 May 2007 following a successful defence in November 2006 and acceptance of the revisions in March 2007. His thesis topic is: "Developing an international (world) tax organisation for administering binding rulings and APAs - the way forward."

**Shashi Sivayoganathan** has recently joined the Department of Business Law and Taxation, Monash University as an assistant lecturer. Shashi also works as a Senior Associate with Horwath Tax Lawyers. Prior to joining the Department of Business Law and Taxation, Shashi

has worked as a Taxation Manager at KPMG Australia, Technical Leader in the Financial Services Industry Group at the Australian Taxation Office and as a solicitor in the revenue law group at Macpherson and Kelley Lawyers. His research interests include taxation policy and environmental law.

**Rob Stokes** was elected as the Liberal Party member of parliament, for Pittwater in the recent New South Wales state elections. A photo of Rob with Peter Debnam and Mike Baird appeared in *The Australian* 26 March 2007 p 6.

**Ken Henry**, Secretary of the federal Treasury, was the recipient of an Order of Australia, on the 13 April 2007. His award was in recognition of his contribution to national economic and taxation policy, as well as for his work in caring for native animals on his property near Canberra.

## **6 ATTA members profiles**

At the recent ATTA Conference, members were reminded to update their profiles on the ATTA website <http://www.atax.unsw.edu.au/atta/members.htm>  
Members to forward their details to Marg McKerchar [m.mckerchar@unsw.edu.au](mailto:m.mckerchar@unsw.edu.au)

## **7 Australian and New Zealand tax and related PhD and SJD theses completed and in progress**

In the *ATTA News* for December 2002, March 2004, April 2005 and June 2006 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 about June or July 2007.

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.

If you wish to preview the list before publication, please let me know by email.

Colin Fong

## **8 Web version of the acclaimed Tax Summary from Taxpayers Australia now available**

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.

Access is through an IP validation process for on-site users, and via a password validation process for offshore users. The publication is made available for the purpose of teaching and

research, study and learning, ie to bona fide faculty members, students, researchers, staff members, librarians, executives or employees of the University.

The 2006-07 edition is available now to all Australian as well as New Zealand universities - and to date many universities have spent considerable time trialling the Summary.

We invite you and your colleagues to trial the Tax Summary 2006-07 by logging in to:  
<https://www.ecompress.com/webtptslogin.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://ww.caul.edu.au/datasets/taxpayersaustralia.html>

Berith Ostrom

Marketing Manager, Taxpayers Australia

P: 03 8851 4512; M: 0417 300 958; F: 03 9819 7720

[www.taxpayer.com.au](http://www.taxpayer.com.au)

## **9 Vacancies**

### **Melbourne Law School**

The Faculty of Law at the University of Melbourne is a dynamic, innovative, collegiate and outward looking institution which encourages the highest quality in research and in teaching across all programs.

Applications are invited from early career and established legal scholars for all positions from Level B to Level D (tenurable).

Salary: \$96,803 - \$106,648 p.a. (Associate Professor, Level D), \$80,395 - \$92,701 p.a.

(Senior Lecturer, Level C) or \$65,630 - \$77,934 p.a. (Lecturer, Level B) plus employer superannuation contributions of 17 percent, salary packaging options and staff training and development opportunities.

Employment Type: These are full-time (continuing) positions.

Enquiries Only To: Professor Michael Crommelin, Dean, Faculty of Law, tel. +61 3 8344 6172,

email [dean@law.unimelb.edu.au](mailto:dean@law.unimelb.edu.au) or Professor Jenny Morgan, Deputy Dean, Faculty of Law, tel. +61 3 8344 6596, email [j.morgan@unimelb.edu.au](mailto:j.morgan@unimelb.edu.au)

Closing Date: 27 April 2007

For position information and to apply online go to [www.jobs.unimelb.edu.au](http://www.jobs.unimelb.edu.au) and search under the job title or job no. 0016797.

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### **University of Sydney Faculty of Law**

#### **Lecturer/Senior Lecturer/**

Associate Professor (Level B, C, D)

Reference No. 100015

The Faculty of Law, University of Sydney, is inviting applications from outstanding scholars for up to four full-time or part-time positions as Lecturer/Senior Lecturer/Associate Professor (Level B, C, D).

Applications in all fields of law are welcome. Preference, however, may be given to applicants in the following areas: Administrative Law, Corporate/Commercial Law, Consumer Law, Contracts, Labour Law, Property Law, and Jurisprudence. Candidates will require a demonstrated capacity for research, enthusiasm for teaching and the expertise to teach within the core undergraduate curriculum and/or in specialist postgraduate programs, as well as the ability to work cooperatively in a team environment. A postgraduate degree (completed, or close to completion) or equivalent in Law or relevant discipline is essential. Appointees with equivalent qualifications, but without a postgraduate degree, will be expected to enrol in a research degree program.

The Faculty of Law has a commitment to excellence in research and teaching, and a prestigious reputation. It has a strong international and comparative focus, and an extensive postgraduate coursework and research program. This is an outstanding opportunity to be a part of our teaching and research team, and to make a major contribution to the development of Australia's legal community.

The positions will be full-time or part-time continuing, subject to the completion of a satisfactory probation and confirmation period for new appointees. Membership of a University approved superannuation scheme is a condition of employment for new appointees.

For more information or to apply online, please visit <http://positions.usyd.edu.au> and search by reference number 100015. Specific enquiries about the role can be directed to Pro-Dean (Staff Development), Associate Professor Helen Irving on (02) 9351 0232; fax (02) 9351 0200; or email: [h.irving@usyd.edu.au](mailto:h.irving@usyd.edu.au)

Closing: 4 May 2007

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### **Executive Director, Office of State Revenue**

#### Job Summary

Agency Name Treasury, The

Agency Preamble NSW Treasury is the NSW Government's key advisor on state financial and economic management.

All applicants for NSW Government jobs must show knowledge and understanding of the common selection criteria: Equal Employment Opportunity; Ethical Practice; Ethnic Affairs Priorities Statements; and Occupational Health and Safety as they relate to the job.

Job Classification Senior Executive Level 6

Location Sydney CBD, Parramatta

Employment Status Term Appointment (SES)

Vacancy Ref Job Reference No TREA07/062

Closing Date Friday, 27 April 2007

Salary: (\$247,301.00-\$278,000.00) A remuneration package will be negotiated within the range \$247,301 to \$278,000 with a contract of up to five years (plus option to pay an allowance).

As an influential member of Treasury's Executive, you will provide the strategic direction and lead the operations of OSR, to ensure the effective delivery of its revenue and debt recovery services.

#### Selection Criteria

An outstanding leader with exceptional management skills.

Experienced in revenue collection and/or tax administration.

Committed to a strong client focus in service delivery.

Strategic and highly skilled in conceptual, analytical, problem solving and risk management.

An exceptional communicator with high level negotiation skills and a capacity to interact at senior government and intergovernmental levels.

Familiar with the machinery of government processes including the legislative, policy, organisational and business frameworks relevant to OSR operations.

Tertiary qualified.

Accountable for embedding the principles of EEO in strategy and policies.

Accountable for embedding the principles of OHS in strategy and policies.

Accountable for embedding the principles of EAPS in strategy and policies.

Accountable for embedding the principles of ethical practice in strategy and policies.

Notes Dynamic work environment.

Inquiries Rose Williams (02) 9228 3659

Information Package For information package please contact Rose Williams on (02) 9228 3659 or visit our website <http://www.treasury.nsw.gov.au>

Applications to The Recruitment Consultant, Central Corporate Services Unit, Governor Macquarie Tower, 1 Farrer Place, Sydney NSW 2000 or apply on-line at [www.jobs.nsw.gov.au](http://www.jobs.nsw.gov.au).

A criminal records check may be required of applicants for this position.

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**Monash University, Assistant Lecturer, Department of Business Law and Taxation  
Faculty of Business and Economics**

The successful applicant for this full time, 12 month fixed term position will have relevant experience in the teaching of Corporations Law, Business Law or Taxation Law. Candidates will hold or have substantially completed an appropriate higher degree and must demonstrate their capacity or potential for high-quality research, teaching and administration. Successful applicants may be required to undertake formal qualification in university teaching or demonstrate an equivalent qualification.

Salary range: \$46,089 - \$62,550 pa Level A plus superannuation

Duration: One-year appointment

Location: The position is based at Caulfield and/or Clayton campus with cross campus teaching as required.

Contact: A/Prof. Helen Anderson on 9903 2695 or email [helen.anderson@buseco.monash.edu.au](mailto:helen.anderson@buseco.monash.edu.au).

Ref No: A077687. Applications close: Friday, 27 April 2007

Applications: By email to the above contact or by mail addressed to Associate Professor Helen Anderson, Head, Department of Business Law and Taxation, Faculty of Business and Economics, Monash University, PO Box 197, Caulfield East Vic 3145

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**University of Queensland Business School  
ARC Australian Postgraduate Award Scholarship**

‘Superannuation Funds: Ensuring the Financial Health of Australian in Retirement’



Applications are invited from suitably qualified persons for an Australian Research Council funded PhD scholarship on a topic contributing to the project detailed above. The successful applicant should have completed a three-year undergraduate degree in finance and/or accounting and have completed an Honours year or Masters to a Honours 1 or H2A standard or equivalent. The postgraduate degree should contain a finance research thesis. An existing research agenda in the key areas of the current project is desirable.

The postgraduate research will be centered within the Finance Cluster within the UQ Business School at the University of Queensland. The APA has become available as a result of the ARC Discovery Grant awarded to Professor Philip Gray; Dr Karen Benson; Associate Professor Barry Oliver; Dr Marion Hutchinson and Dr Karen Alpert entitled Superannuation Funds: Ensuring the Financial Health of Australian in Retirement.

In light of an aging population, superannuation is, and will continue to be, a major issue in Australia. Recent changes to superannuation legislation emphasise the importance of securing the financial health of Australians in retirement. As part of a comprehensive study of the Australian superannuation industry, the project will examine key issues surrounding the performance of funds. A new approach to assessing the performance of funds will be developed and implemented. The project will also seek to measure the persistence of fund performance, along with a better understanding of causal relationships between past fund performance and fund flows and the impact on such of investor sentiment.

The scholarship is available for three years from a date to be negotiated in mid 2007 and will be pegged to the APA's stipend (currently \$19,231 p.a.)

A letter of application with 1) curriculum vitae, 2) the names and addresses of two referees, should be submitted to Professor Philip Gray, UQ Business School, The University of Queensland, Brisbane, Qld, 4072 by the 17 May 2007.

Further information can be obtained from Professor Philip Gray or Dr Karen Benson on (07) 3365 6992 or (07) 3365 4348 respectively.

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

### **Local**

**Atax Research Seminars** are normally held on Fridays in the Law Faculty Common Room, Law Building (Second Floor, Building F8, Union Road, UNSW Kensington Campus; Access via Main Gate off Anzac Parade or Gate 2 off High Street). A sandwich lunch is served at 12.30 pm and the seminar starts at 1 pm and finishes at 2 pm. For catering purposes, please advise Binh <b.tran-nam@unsw.edu.au> of your attendance in advance.

Friday 20 April 2007 Dr **Simon James**, University of Exeter, UK: Persuasive communications: Tax enforcement strategies for sole proprietors.

Friday 25 May 2007 **Nolan Sharkey**, Atax: (tentative).

**University of Melbourne Graduate Tax Program 2007.** Melbourne Law School offers a comprehensive tax program at postgraduate level. The program is designed and taught by senior tax practitioners in conjunction with academic tax specialists. The program offers subjects designed for those who are commencing careers in taxation, and subjects which will assist practitioners of all levels of experience to maintain their skills and

knowledge in an era of continuous tax law change. The tax program is open to lawyers and non-lawyers and provides the opportunity to gain an internationally recognised degree from one of the world's top Universities.

#### Faculty Teachers

Associate Professor Ann O'Connell; Associate Professor Miranda Stewart; Ms Michelle Herring; Ms Sunita Jogarajan; Dr Mike Kobetsky

#### Adjunct Teachers in 2007

Mr Duncan Baxter, Blake Dawson Waldron; Mr Aldrin De Zilva, Horwath Tax Lawyers; Mr Jean Paul Donga, Ernst & Young; Mr Michael Flynn, Victorian Bar; Mr Martin Fry, Allens Arthur Robinson; Mr Peter Gillies, Pitcher Partners; Ms Gitte Heij, CARA Consulting; Mr Paul Hockridge, William Buck; Mr Jim Murray, TT Legal; Mr Tim Neilson, Greenwoods & Freehills; Mr Frank O'Loughlin, Victorian Bar; Professor Cameron Rider, Allens Arthur Robinson; Mr Fred Schenck, Webb Martin; Ms Shannon Smit, Ernst & Young; Mr Ken Spence, Shaddick & Spence; Professor John Tiley, Cambridge University

#### Subjects in 2007

- Asian Comparative Tax Law Systems, 29 August – 4 September
- Capital Gains Tax: Problems in Practice, 14 – 20 November
- Corporate Taxation (Companies and Consolidation), Semester 2: Tuesday 6pm – 8pm
- Corporate Taxation (Shareholders, Debt and Equity), Semester 1: Thursday 6pm – 8pm
- Goods and Services Tax Principles, Semester 2: Monday 6pm – 8pm
- International Taxation: Principles and Structure, Semester 2: Wednesday 6pm – 8pm
- Taxation of Business and Investment Income A, Semester 1: Wednesday 6pm – 8pm
- Taxation of Intellectual Property, 17 – 23 October
- Taxation of Small and Medium Enterprises, 28 February – 6 March
- Taxation of Superannuation, 4 – 10 July
- Transfer Pricing: Practice and Problems, 23 – 29 May
- UK Taxation: Principles and New Developments, 11 – 17 April

#### Qualifications Available

- Master of Laws
- Master of Commercial Law
- Master of International Tax
- Master of Tax
- Graduate Diploma in International Tax
- Graduate Diploma in Tax

Individual subjects may be taken with or without assessment for CPD and CLE purposes.

For more information contact Graduate Administration Office, Faculty of Law, The University of Melbourne Victoria 3010, Australia t +61 3 8344 6190  
law-postgrad@unimelb.edu.au; <http://graduate.law.unimelb.edu.au>

**The University of Sydney Law School** will offer a number of postgraduate units in Taxation Law in 2007. These units are available for credit as well as on a single unit "attendance only" or CLE basis. The following units are being offered for 2007:

Advanced Customs Law

Advanced GST

Australian International Tax

Comparative Corporate Tax (with Peter Harris)

Comparative Income Tax

Comparative International Tax

Comparative Value Added Tax

Corporate Tax

Customs Law

Goods and Services Tax

Impact of Tax on Business Structures and Operations

Jurisprudence of Tax (with John Prebble)

Partnerships and Trusts

Stamp Duties  
Tax Administration  
Taxation of Business and Investment – A  
Taxation of Business and Investment – B  
Taxation of Corporate Groups  
Taxation of CFCs, FIFs and Transferor Trusts  
Taxation of Financial Transactions and Institutions  
Taxation of Superannuation  
Tax Litigation  
Tax Treaties  
Transfer Pricing  
UK International Tax (with Malcolm Gammie)  
US International Tax (with David Rosenbloom)

Information about our programs and details regarding the units of study can be found by accessing the website for the Ross Parsons Centre of Corporate, Commercial and Taxation Law at [www.parsons.law.usyd.edu.au/TaxationLaw/](http://www.parsons.law.usyd.edu.au/TaxationLaw/). Queries regarding single unit enrolment should be directed to Ms Val Carey, the Continuing Legal Education Coordinator at Sydney Law School (telephone 9351 0238, email [V.Carey@usyd.edu.au](mailto:V.Carey@usyd.edu.au)).

**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>

**International Telecommunications Societys Africa-Asia-Australasia Regional Conference**, 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.

**Important Dates:** 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

**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.

**Twentieth Annual Australasian Tax Teachers Association Conference 2008**, 23 - 25 January 2008, University of Tasmania, Hobart. Contacts Bernadette Smith, [B.N.Smith@utas.edu.au](mailto:B.N.Smith@utas.edu.au); [Sonia.Shimeld@utas.edu.au](mailto:Sonia.Shimeld@utas.edu.au); [Simone.Bingham@utas.edu.au](mailto:Simone.Bingham@utas.edu.au) <http://www.utas.edu.au/business/faculty/ATTA08/index.htm>

**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 8th Annual Global Environmental Taxation Conference** Innovation, Technology and Employment: Impacts of Environmental Fiscal Reforms and Other Market-Based Instruments. Green Budget Germany and the University of Regensburg, 18-20 October 2007, Munich, Germany.

The objective of the conference is to examine the positive effects of Environmental Fiscal Reform (EFR) on innovation, technology and employment, as well as on the environment.

Analysis of this issue has been divided into four sub-topics: Travel and Transport; Buildings and Households; Energy; and Employment.

In addition, there will be a workshop series running parallel to the conference sessions, analysing these sub-topics from the point of view of NGOs. We anticipate these workshops focussing on political and implementation issues, such as: the problem of the lack of political will; ways of communicating the benefits of EFR; institutional constraints on implementing EFR; and international issues.

NGOs and others interested in participating in these workshops should contact Green Budget Germany at [foes@foes.de](mailto:foes@foes.de).

Full-length papers and PPPs are to be submitted by 01.10.2007. A selection of final (non-published) papers (max. 25 pages) will be published in "Critical Issues of Environmental Taxation", Oxford University Press, Oxford, UK. If you require further information, please do not hesitate to contact Green Budget Germany at [foes@foes.de](mailto:foes@foes.de).

### **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](http://www.ibfd.org) or contact the International Tax Academy at +31-20-554 0160 or by e-mail [ita@ibfd.org](mailto:ita@ibfd.org)

For 2007 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

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](mailto:a.hatsidimitris@ibfd.org)

First **International Tax Academy (ITA)** course in Asia-Pacific. On 23-24 July, ITA will organize an introductory level course, Corporate Financing, at the Le Meridien Hotel in Kuala Lumpur. This course, which provides an in-depth analysis of the tax issues arising from the implementation of various cross-border corporate financing techniques, is especially tailored to the requirements of tax professionals in the region. This is the first of many courses planned for the Asia-Pacific region. Others to include: Principles of International Taxation 29 Oct. - 2 Nov. | Introductory | Kuala Lumpur; Principles of Transfer Pricing 3 Days | Nov/Dec - Date to be confirmed Introductory | Kuala Lumpur

Request a brochure

Invitation to the Conference on the topic "EU-Taxes", Rust (Vienna) Austria, July 5-7, 2007

**The Institute for Austrian and International Tax Law of the Vienna University of Economics and Business Administration** kindly draws your attention to our next conference on the topic "EU-Taxes". The European Commission proposed in its report "Financing the European Union" (COM 2004, 505 final) the introduction of an EU-Tax as own resource. According to the Commission the adoption of a tax at EU-level would make it possible to overcome the main drawbacks of the current own resources system, ie the absence of a direct link to the EU citizens, dependence on transfers from national treasuries, allocation of economic resources and unjustified complexity. In the Commission's working paper No 1/2004, "Tax-based EU own resources: an assessment", 9 candidates are discussed as possible EU-Taxes: Modulated VAT, EU Corporate Income Tax, Energy Taxation, Excise Duties On Tobacco and Alcohol, Transfer Of Seigniorage Revenue, Communication Taxation, Personal Income Tax, Tax On Financial Transactions and Climate Charge On Aviation. The conference will therefore deal with the question whether the present legal framework of the

EC provides a sufficient legal basis for an EU-Tax or if an amendment of the treaty is necessary. Moreover, the conference will take a closer look at the compatibility of an EU-Tax with the financial systems of the member states and its administrative handling. Another issue the conference will deal with is the conformity of an EU-Tax with the fundamental freedoms and the question if the introduction of a tax at EU-level can lead to double taxation problems. A more extensive introduction to that topic plus the legal and economic questions which will be dealt within the course of the conference can be found on the following homepage: <http://www.wu-wien.ac.at/taxlaw/EUTaxes2007.html>

We kindly invite researchers of any nationality to apply for a subsidized participation. Those applying shall be prepared to draft a report on that topic for their respective country. These reports shall be based on the questionnaire which all national reporters will receive once they have been selected. All national reports will be published in a book after the conference.

A waiver of 1.000 Euro conference fee may be granted to professors and other researchers, who are employed by a University or other academic institution (wherever located) and haven been engaged in research activities in international and/or European tax law. Travel expenses for national reporters will be reimbursed in specific circumstances upon request.

Conference details: Date: July 5 - 7, 2007 Place: Seehotel Rust, province of Burgenland (near Vienna) Participation Fee: 1.000 Euro

Homepage: <http://www.wu-wien.ac.at/taxlaw/EUTaxes2007.html>

Deadline for the national reports: May 15, 2007

Participation to the conference is limited. We therefore strongly advise you to send your application as soon as possible.

Please send your application until February 28, 2007 to Ms. Necha Demirova (e-mail: [necha.demirova@wu-wien.ac.at](mailto:necha.demirova@wu-wien.ac.at), fax: ++43 1 31336 730 – Michael Lang/Josef Schuch/Claus Staringer

The 6th **International Tax Law Summer Conference** is again organized by the Austrian IFA Branch in cooperation with the Vienna University of Economics and Business Administration (Institute for Austrian and International Tax Law) and the Academy of Public Accountants. The conference will be held from July 08 to July 12, 2007 in Rust. Rust is a charming town by the lake "Neusiedlersee", one of the biggest lakes in Europe. One hour away from Vienna and close to the Hungarian border, Rust is famous for its exquisite wines and its wonderful countryside. The conference language will be English. The International Tax Law Summer Conferences in Rust are famous for the informal setting. Participants and panelists discuss practical case studies on relevant issues with well-known experts from all over the world, like Philip Baker, Patricia Brown, Jacques Sasseville etc. Please note that participants who register by 30 April 2007 will qualify for the reduced fee of EUR 1800,-. Marion Gertner, Fachbereich Speziallehrgänge, Akademie der Wirtschaftstrehänder GmbH Schönbrunnerstraße 222-228/1/6, PF 63 A-1121 Wien  
FN 69 694 t, Handelsgericht Wien, UID: ATU 39244705  
Tel: +43/1/815 08 50 - 25; Fax: +43/1/817 14 37 E-Mail: [m.gertner@wt-akademie.at](mailto:m.gertner@wt-akademie.at)  
<<mailto:m.gertner@wt-akademie.at>> [www.wt-akademie.at](http://www.wt-akademie.at) <<http://www.wt-akademie.at/>>

### **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](http://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](mailto:vanderHoek@frg.eur.nl)

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

<http://www.eatlp.org> Helsinki, 7-9 June 2007 ACADEMIC PROGRAM

(draft version 29 January 2007)

Thursday, 7 June 2007

14:00 – 16:00 Meeting Executive Board  
16:00 – 18:00 Meeting Academic Committee  
16:00 – 18:00 Meeting Organizing Committees 2008 and 2009  
18:00 – 21:00 Get-together Party  
18:30 Welcome of the participants  
Congress registration

Friday, 8 June 2007

08:30 – 16:00 Congress registration  
09:00 – 09:05 Welcome to all participants  
Opening of the congress  
09:05 – 09:45 Kari Tikka memorial lecture – Accounting and taxation: Claes Norberg  
09:45 – 10:15 Comments by Judith Freedman and Wolfgang Schön  
10:15 – 10:30 Plenary Discussion  
10:30 – 11:00 Coffee break  
11:00 – 12:30 The relation between Accounting and Taxation: The Example of  
Emission rights  
11:00 – 11:30 Accounting Aspects: Päivi Rätty  
11:30 – 12:00 Tax Aspects: Isabelle Richelle  
12:00 – 12:30 Plenary Discussion  
12:30 – 14:00 Lunch  
14:00 – 17:30 Direct Taxation: The ECJ's Direction(s) under Scrutiny  
14:00 – 15:30 Presentation of Papers – Highlights:  
Frank Engelen, Francisco Alfredo García Prats, Pasquale Pistone, Josef  
Schuch, Dennis Weber  
15:30 – 16:00 Coffee break  
16:00 – 17:30 Discussion  
20:00 Dinner party

Saturday 9 June 2007

09:00 – 10:30 General Assembly (EATLP Members, Candidate Members and Special  
Guests only)  
10:30 – 11:00 Coffee Break  
11:00 – 12:30 "Maintaining the quality of tax legislation"  
12:30 Closure of the congress  
12:45 – 14:00 Meeting Academic Committee  
14:00 – 15.30 Discussion of 2008 and 2009 topics:  
2008 (Cambridge): Taxation of workers in Europe – European and  
comparative aspects (Mössner)  
2009 (Santiago): Mutual assistance and information exchange (Seer)

### **Monash University Company Law and Taxation Law - Monash Centre in Prato, Italy**

**25 June - 12 July, 2007.** The Department of Business Law and Taxation is pleased to offer the opportunity to study Company Law and Taxation Law at the Monash Centre in Prato, Italy. These units are available at both undergraduate and postgraduate levels.

Units are conducted in a three-week intensive mode and count towards the students' degree. Participation in these units enable students to engage in their studies while experiencing the many wonderful aspects of Italian culture in an historical and beautiful Tuscan city close to Florence. <http://www.buseco.monash.edu.au/blt/study/prato/index.php> For further information regarding taxation law [daniel.khoury@buseco.monash.edu.au](mailto:daniel.khoury@buseco.monash.edu.au) or ph: +61 3 9904 7044

**Monash University Taxation Law and Policy Research Institute in conjunction with the African Tax Institute VAT in Africa, Pretoria, South Africa 15 June 2007.** For further

information contact: Institute Director Professor Rick Krever  
[rick.krever@buseco.monash.edu.au](mailto:rick.krever@buseco.monash.edu.au) Tel: + 61 3 9905 2375; Fax: + 61 3 9574 8259

**Monash University Taxation Law and Policy Research Institute in conjunction with the Faculty of Law, the University of Hong Kong**, The Legacy of British Tax Concepts, 18 December 2007. For further information contact: Institute Director Professor Rick Krever  
[rick.krever@buseco.monash.edu.au](mailto:rick.krever@buseco.monash.edu.au) Tel: + 61 3 9905 2375; Fax: + 61 3 9574 8259

**Monash University Taxation Law and Policy Research Institute in conjunction with the The Cegla Center for Interdisciplinary Research of the Law, Tel Aviv University School of Law** Political economy perspectives on comparative tax policy, Prato, Italy, June 2009. For further information contact: Institute Director Professor Rick Krever  
[rick.krever@buseco.monash.edu.au](mailto:rick.krever@buseco.monash.edu.au) Tel: + 61 3 9905 2375; Fax: + 61 3 9574 8259

Other useful tax and law related conference websites include the IBFD Course calendar [http://www.ibfd.org/news/course\\_calendar.htm](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](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](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.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

Alpert, Karen & Knight, Warren James 'Effects of taxation for option writers: an Australian perspective' (2007) 47 *Accounting & Finance* 23-45

**D'Ascenzo, Michael** 'Do professionals have an ethical compass and does it matter?' Speech to the Victorian Tax Bar Association, Melbourne, 29 March 2007  
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00096342.htm>

**D'Ascenzo, Michael** 'Increasing certainty in uncertain times,' Speech to the Deloitte Academy, Melbourne, 16 April 2007  
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00097218.htm>

**D'Ascenzo, Michael** 'Building competitive advantage', Speech to the Deloitte Academy, Sydney, on 17 April 2007 (condensed version of 'Increasing certainty in uncertain times') <http://www.ato.gov.au/corporate/content.asp?doc=/content/00097264.htm>

Kirby, Michael D 'Justice Graham Hill and Australian taxation law,' *Taxation Institute of Australia Justice Graham Hill Memorial Speech*, Hobart, 15 March 2007 [http://www.hcourt.gov.au/speeches/kirbyj/kirbyj\\_15mar07.pdf](http://www.hcourt.gov.au/speeches/kirbyj/kirbyj_15mar07.pdf) and <http://www.grahamhillaward.com.au/web/speech.pdf>

**Krever, Richard & White, David** (eds) *GST in retrospect and prospect*, (Available from March 16, 2007) Product Code: 0678 ISBN: 978-0-86472-5899 Price: \$150.00 + GST  
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 world's purest VAT, New Zealand continues to reduce exemptions to its ground-breaking goods and services tax (GST), and survives to tell the economic tale.

How to Order

Complete the online order form or print this order form at [http://www.brookers.co.nz/whatsNew/about\\_GST-retrospect.asp](http://www.brookers.co.nz/whatsNew/about_GST-retrospect.asp) which you can send to Brookers by freepost or fax, or telephone Brookers Customer Care team on 0800 10 60 60

**Stewart, Miranda** (ed) *Tax law and political institutions*, (and special issue of the journal *Law in Context*, Vol 24 (2) 2006), Leichhardt, NSW, Federation Press, 2006

How are tax law and politics connected? This volume takes a global and comparative perspective and examines:

- Tax reform and the development of political institutions
- The impact of political institutions on attempts to reform taxation
- Improving processes of tax policy and law making to enhance both tax and governance outcomes

Does increased and more widespread taxation lead to participatory or democratic institutions? Case studies on Hong Kong and Russia address this question.

What is the impact of political and institutional regimes on tax reform?

The introduction of GST into Australia, retirement savings policy in Australia and New Zealand, and the media and tax reform in New Zealand are considered.

Can tax law and governance outcomes be improved by greater focus on legitimacy, transparency and fairness?

This volume examines fiscal corruption in developing countries, gender responsive tax policy in Canada and Australia and public participation in Australian tax policy formation.

Contents

Introduction: New Research on Tax Law and Political Institutions - **Miranda Stewart**

The Relationship Between Tax Reform and Political Reform in Hong Kong - **Richard Cullen** and Tor Krever

Business-State Negotiations and the Reform of Tax Procedures - in Post-Yukos Russia - Stephen Fortescue

Setting the Fiscal Policy Agenda: Economic News and Election - Year Tax Debates in New Zealand - André Broome

Exploring the Application of Institutional Theory to Tax Policy for Retirement Savings in New Zealand and Australia - **Lisa Marriott** and **Kevin Holmes**

The 'thirty year problem': Political Entrepreneurs, Policy Learning and the Institutional Dynamics of Australian Consumption Tax Reform - **Richard Eccleston**

The Influence of Culture on Fiscal Corruption: Evidence across Countries - **Grant Richardson**



Gender Budgets and Tax Policy-Making: Contrasting Canadian and Australian Experiences - Lisa Philipps  
Citizens as Partners? Foundations for an Effective Tax System in the New Democratic Era - **Mark Burton**

The book can be bought as a single issue or monograph from Federation Press, it is Direct Price \$55.00 International Price \$75.00 subscription by institutions. For individuals, the cost is Au\$44.00 within Australia and Au\$60.00 outside Australia

Twomey, Ann & Withers, Glen *Australia's federal future*, A report for the Council for the Australian Federation, April 2007  
[http://www.dpc.vic.gov.au/CA256D800027B102/Lookup/FederalistPaperAustralia'sFederalFuture/\\$file/Federalist%20Paper%20Australia's%20Federal%20Future.pdf](http://www.dpc.vic.gov.au/CA256D800027B102/Lookup/FederalistPaperAustralia'sFederalFuture/$file/Federalist%20Paper%20Australia's%20Federal%20Future.pdf)

#### EXECUTIVE SUMMARY 4

#### 1 FEDERALISM IN THE WORLD TODAY 6

#### 2 THE BENEFITS OF FEDERALISM FOR AUSTRALIA 8

##### 2.1 Checking concentrated power 8

##### 2.2 Choice and diversity 9

##### 2.3 Customisation of policies 10

##### 2.4 Competition 12

##### 2.5 Creativity and innovation 13

##### 2.6 Co-operation 15

#### 3 MYTHS ABOUT FEDERALISM 18

##### 3.1 Federalism - why we would choose it now 18

##### 3.2 Globalisation, competition and federalism 19

##### 3.3 Federalism and the number of tiers of government 20

##### 3.4 Federalism and duplication 21

##### 3.5 Unitary systems - simplicity and efficiency 22

##### 3.6 Federalism - conflict and co-operation 24

##### 3.7 Federalism and the GST 26

#### 4 THE STATE OF PLAY IN AUSTRALIA 28

##### 4.1 COAG trends and history 28

##### 4.2 Council for the Australian Federation 30

##### 4.3 The long term impact of NSW v Commonwealth 31

##### 4.4 Opportunistic federalism 33

##### 4.5 Fiscal federalism 34

#### 5 ASSESSING OVERALL ECONOMIC BENEFIT AND COST 40

#### 6 OPTIONS FOR THE FUTURE 44

##### 6.1 Abolish the States and establish regional government 44

##### 6.2 Continue the centralist drift 45

##### 6.3 Make federalism work better 46

#### 7 CONCLUSION 50

#### APPENDIX 1: TECHNICAL ANALYSIS 52

#### APPENDIX TABLE A.1: TECHNICAL ANALYSIS 56

Twomey, Ann 'Let's have a real debate, Mr Costello, not hot air' *Sydney Morning Herald* 3 April 2007 p 11

Vivian, Raelene 'Measures to simplify superannuation are here,' speech to the Conference of Major Superannuation Funds (CMSF) at the Gold Coast QLD on Monday 26 March 2007.  
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00096044.htm>

Vivian, Raelene 'Measures to simplify superannuation are here,' speech to Investment and Financial Services Associations, 30 March 2007  
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00096390.htm>

## Overseas

### *Bulletin for International Taxation* Number 4 -2007

- 'Tax Competition, Tax Arbitrage and the International Tax Regime' - Reuven S. Avi-Yonah
- 'New Income Tax Law and Anti-Fraud Legislation in Spain' - Carlos Palao
- 'The ECJ's Judgement in the N Case against the Netherlands and its Consequences for Exit Taxes in the European Union' - Hans van den Hurk and Jasper Korving LLM
- 'South Africa's New General Anti-Avoidance Rule - The Final GAAR' - Ernest Mazansky
- 'Ripe for Reform: Australia's Domestic Source Rules' - **Michael Dirkis**

### *European Taxation* Number 3 - 2007

- 'European Union - Free Movement of Capital, Third Country Relationships and National Tax Law: An Emerging Issue before the ECJ' - Axel Cordewener, Georg W. Kofler and Clemens Philipp Schindler
- 'Tightening of the German Anti-Treaty-Shopping Rule' - Petra Eckl
- 'Taxation of Corporate Shareholders in the Nordic Countries - Part 1' - Thor Leegaard
- 'Europe - Corporate Taxation - International Tax Implications of Tradable Allowances' - Katalin Csikós
- 'European Union - The Influence of European Law on Direct Taxation - Recent and Future Developments' - Alexander Fortuin
- 'New Italian Tax Regime for Stock Option Plans' - Arnaldo Salvatore
- 'Car Registration Tax - The First Romanian ECJ Case?' - Cosmin Flavius Costas
- 'Swedish Advance Rulings: Group Contribution Regime Contrary to EC Law' - Dunja Brodic

### *European Taxation* Number 4 - 2007

- 'New Netherlands Corporate Income Tax Provisions for 2007' - Sylvia Dikmans
- 'Private Equity Funds, Permanent Establishments and Italian Operations' - Emidio Cacciapuoti
- 'Taxation of Corporate Shareholders in the Nordic Countries – Part 2' - Thor Leegaard
- 'The Doctrine of Substance over Form in Lithuanian Tax Law' - Julius Bernatonis
- 'EU Accession and the Bulgarian Tax System' - Konstantin Lozev
- 'New Dividend Taxation System in Poland' - Adam Zalasiński
- 'The Slovenian Tax Reform 2006' - Gregor Zorman

*International Tax: Revised Commentary on Article 7 (Business Profits) of the OECD Model Tax Convention.* In December 2006, the OECD Committee on Fiscal Affairs (the Committee) released new versions of Parts I, II and III of its Report on the Attribution of Profits to Permanent Establishments (see dtn 22 December 2006 item 2). The Committee decided that to provide improved certainty for the interpretation of existing treaties based on the current OECD text of Article 7, a revised Commentary should be prepared, taking into account those aspects of the Report that do not conflict with the existing Commentary.

On Tuesday 10 April 2007, the Organisation for Economic Co-operation and Development (OECD) released the revised Commentary on Article 7 as a discussion draft. Further information and the report are available on the OECD Web site (<http://www.oecd.org/>).  
Source: KPMG *Daily Tax News* 11 April 2007

### *International Transfer Pricing Journal* Number 2 - 2007

- 'Pan-European Comparables Searches – Analysing the Search Criteria' - Jaap Reyneveld, Edwin Gommers and Henrik Lund
- 'Transfer Pricing Comparability: Perspectives of OECD, Australia and United States' - Anton Joseph
- 'Brazil - Application of Arm's Length Principle to Intangibles' - Maurício Braga Chapinoti
- 'Ecuador - Transfer Pricing System: Current State and Future Prospects' - Enrique Díaz Tong and Rodrigo Garcés Velalcázar
- 'Germany - Same Procedure as Last Year? Competent Authority Procedures and Advance Pricing Agreements Revisited' - Stephan Schnorberger
- 'Poland - Initial Experience with APA Practice and Update on Recent Changes to APA Procedures' - Sylwia Rzymkowska
- 'Portugal - Thin Capitalization Rules - Francisco de Sousa da Câmara and José Almeida Fernandes
- 'Canada - Comparison of Analysis for Income Tax Transfer Pricing and Customs Duties: New Information Circular - J Scott Wilkie
- 'Canada - Income Tax Information Circular IC06-1 – Income Tax Transfer Pricing and Customs Valuation -

*International VAT Monitor* Number 2 2007

- Editorial – 'Moral Aspects of Preliminary Questions' - Walter van der Corput
- 'VAT's Regressivity: Empirical Truth or Political Correctness' - Robert F van Brederode
- 'Transfer of a Going Concern under European VAT' - Joep Swinkels
- 'Place of Supply of Imported Goods Transported by a Third Party' - Patrick Wille
- 'Additional Tax Liability Under Polish VAT Law' - Adam Biegalski, Karina Furga, Krzysztof Lasiński-Sulecki and Filip Światała
- 'Rounding of Amounts of VAT' - Joep Swinkels
- 'Overview of General Turnover Taxes and Tax Rates' - Fabiola Annacondia and Walter van der Corput

**O'Connell, Ann, Kobetsky, Michael and Stewart, Miranda** 'Australia' in Bongaarts, P, Bouzora, D, Maisto, G, Pelvang, A (eds) *Investment Funds: International Guide to the Taxation and Regulation of Mutual Investment Funds and their Investors*, International Bureau of Fiscal Documentation, 2006, pp 1-111

**Stewart, Miranda** and Walker, K 'Restricting the legislative power to tax: Australia - National Report' (2007) 15 *Michigan State International Law Journal* 193-

## 12 Quotable quotes

"The common law has always by a peculiar practical genius kept those two things in balance but it is a fragile balance and one easily disturbed. It is particularly vulnerable to current trends in law reform. Those trends are marked by what a lawyer would call the reversal of the onus of proof. Proposals for law reform these days normally start from people who are single issue obsessives or people who have an unwholesome ambition for personal power and aggrandisement or people who, to speak frankly, are occasionally, not to say floridly, unstable. Such a proposal when once made these days tends to take on a momentum all of its own and part of that momentum is to put the proposal forward aggressively as though it is a matter of course that the proposal must be right unless somebody can prove that it is wrong."

Source: Excerpt from Justice BT Sully farewell speech from the NSW Supreme Court, 19 March 2007

\*\*\*\*\*

"Furthermore, the international experience shows that once the taboo of lifting the rate of a consumption tax has been broken, the temptation for governments to keep returning to the honey-pot for further dips can prove irresistible."

Source: Editorial, *The Australian* 30 March 2007 p

## **ATTA News May 2007**

<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](mailto:cfong@nd.edu.au)

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

### **Contents**

<b>1 Presidential column</b>	1
<b>2 AustLII funding crisis</b>	1
<b>3 Personal Income Tax Reform Symposium</b>	3
<b>4 Graham Hill annual award 2007</b>	3
<b>5 Arrivals, departures and honours</b>	4
<b>6 National Tax Journal</b>	4
<b>7 Australian and New Zealand tax and related PhD and SJD theses completed and in progress</b>	4
<b>8 Legal privilege controversies prompt ALRC review</b>	5
<b>9 Vacancies</b>	6
<b>10 Tax, Accounting, Economics and Law Related Meetings</b>	6
<b>11 Recent publications</b>	13
<b>12 Quotable quotes</b>	19

### **1 Presidential column**

As always, May brings with it the Australian Federal Budget. Once again, we have tax cuts and increases in offsets. This seems to be a recurring theme. While pondering on what to write this month I had the chance to look back at previous newsletters. Ironically, many of the comments made by Tom Delaney when he was President in 2003 and 2004 hold true of this budget. I do however note that in 2003 Tom commented that 'the absence of significant tax reductions to single people and taxpayers with less than \$52,000 in taxable income has elicited quite a bit of discussion and some disquiet.' It seems that this year low and middle-income earners were some of the biggest winners. (Personally, I'm just looking forward to my child care rebate direct payment!)

Please continue to send in your papers from the 2007 Conference for consideration in the next edition of JATTA. The closing date is the end of May.

Thank you to those who provided feedback to the ATTA Executive regarding conference fees.

All the best

Kerrie Sadiq

### **2 AustLII funding crisis**

On the AustLII website, under "AustLII Funding Overview 2007" at <http://www.austlii.edu.au/austlii/sponsors/af> mention is made of a funding crisis at AustLII.

Summary of AustLII's funding position - 2007  
Use of AustLII  
AustLII's 'stakeholder model' of funding  
Minimum funding needs not being met  
Which sectors support AustLII?  
Graham Greenleaf, Andrew Mowbray and Philip Chung, Co-Directors, AustLII  
Academic research grant funding for AustLII  
Law Faculty and University funding for AustLII  
Legal Profession funding for AustLII  
Business sector funding for AustLII  
Use of AustLII by businesses including in-house lawyers  
Cooperation between AustLII and other legal publishers  
Court & Tribunal funding for AustLII  
Government funding for AustLII  
Use of AustLII by governments  
Services to governments provided by AustLII  
AustLII requests to governments for funding  
Funding of AustLII's international resources

Some important passages from the above include:

"To maintain the extensive services it currently provides in relation to Australian law (currently 251 databases) AustLII requires an annual budget of approximately A\$1 million. This core budget is necessary to maintain its technical infrastructure and a small permanent staff of eight. This does not allow for any additional databases, new services, or other improvements. Staff for international projects are funded separately from sources such as aid agencies.

As a consequence of this drastic budget reduction, AustLII has, since December 2006, been forced to reduce its staff by more than one third, from 10 to 6.5 (excluding UNSW and UTS Co-Directors, whose salaries are paid by our Faculties). Although as yet largely confined to a reduction of our international projects, the effect of these staff cuts will soon be felt in relation to AustLII's Australian services. As of early 2007, AustLII's recurrent funding from stakeholders will contribute only about half of the budget AustLII needs to maintain its core services. To balance its budget in 2007 AustLII needs to raise an additional \$400,000. Otherwise there will be a reduction in AustLII services commencing in mid-2007. To achieve a stable core budget, AustLII needs to increase its number of recurrent stakeholder contributors to 100, assuming a \$10,000 annual average contribution, or to find more substantial stakeholders representing the major sectors to which AustLII provides services".

Editor's comment: This has a number of implications for tax academics and practitioners. We have been used to access to High Court and Federal Court of Australia decisions being available within a few hours after being handed down for almost the past 12 years. The availability of legislation with Noteup feature has been a boon for researchers in matching up sections of legislation with cases and journal articles. Since October 2003, we have electronic access to all High Court of Australia decisions since 1903. There are many other pluses, readers may wish to share on their reliance on AustLII.

AustLII hosts the following tax journals:  
eJournal of Tax Research (eJTR) 2003- (AustLII)  
Journal of Australian Taxation (JATax) 2005- (AustLII)  
Journal of the Australasian Tax Teachers Association (JATTA) 2005- (AustLII)  
Revenue Law Journal (RevenueLJ) 1990- (AustLII)

Perhaps, ATTA should give financial consideration to supporting AustLII? Could readers please email any members of the ATTA executive to let us know your views? The relevant email addresses are: [k.sadiq@law.uq.edu.au](mailto:k.sadiq@law.uq.edu.au); [Dale.Pinto@cbs.curtin.edu.au](mailto:Dale.Pinto@cbs.curtin.edu.au); [a.sawyer@afis.canterbury.ac.nz](mailto:a.sawyer@afis.canterbury.ac.nz); [am.sharp@auckland.ac.nz](mailto:am.sharp@auckland.ac.nz); [c.fong@unsw.edu.au](mailto:c.fong@unsw.edu.au)

Colin Fong

### **3 Personal Income Tax Reform Symposium**

Atax organised and hosted a symposium on Personal Tax Reform issues at UNSW in early April 2007. The symposium, "Towards Systemic Reform of the Australian Personal Income Tax: Developing a Sustainable Model for the Future", was attended by forty Australian and international tax academics, senior Treasury and Tax Office officials, and representatives of professional bodies. After an opening address by Sir Anthony Mason, Emeritus Professor Richard Bird from the Rotman School of Management, University of Toronto presented the first paper (Taxing Capital Income: Problems and Pitfalls), followed by 13 others. The symposium was the culmination of an ARC Linkage Research Project conducted by Chris Evans, Binh Tran-Nam and Brian Andrew, in conjunction with CPA Australia. Their paper discusses the results of recently conducted surveys on the views on personal tax reform of nearly 4,000 personal taxpayers and over 3,000 tax practitioners.

The papers from the conference are available at <http://www.atax.unsw.edu.au/research/pitr-symposium-07/>. They are currently being refereed and will be published as a special edition of *Australian Tax Forum* in the next 2 or 3 months.

Chris Evans

### **4 Graham Hill annual award 2007**

Nominations for the Award need to be sent to the Committee prior to 5pm Friday, 28 September 2007.

The 2007 Graham Hill Award will be announced on Thursday 25 October 2007. See <http://www.grahamhillaward.com.au/web/howtonominate.asp>

#### **Selection Criterion**

The Graham Hill Award will be conferred each year on a person who has made a significant contribution to improving the administration, policy, practice, teaching or understanding of revenue law in Australia.

The Award is not a popularity contest between potential recipients nor a contest with the contribution made by Graham Hill. Nor is it limited to persons who are well known or have been appointed to a particular position. The recipient may be a tax practitioner in Hobart, a tax lecturer in Perth or a member of the ATO in Brisbane. Equally the Award may be conferred on a well known person, whether at the ATO or Treasury or on a member of the judiciary, academia or otherwise.

The objective contribution made by the person is the criterion.

The Award is also open to any politician who is considered to have made a significant contribution.

A person's contribution may have been made in a particular year or over a period of time. For example, the author of a major tax work may be the recipient.

The Graham Hill Annual Award Committee reserves the right to withdraw an Award if it considers this necessary.

#### How to Nominate

To nominate a person as the recipient of the Graham Hill 2007 Annual Award take the following steps:

Let us have details of your nominee and why you consider the nominee is a worthy recipient of the Award. It would greatly help the Committee if you gave as much information as you thought was relevant. Please include your contact details and those of the recipient. Also let us know if you have informed the nominee of the nomination.

Email the nomination, with supporting documentation, to us at [rspeed@sslw.com.au](mailto:rspeed@sslw.com.au) or alternatively send it to:

The Graham Hill Annual Award Committee  
C/- Speed and Stracey Lawyers  
Level 4  
131 Macquarie Street  
Sydney NSW 2000  
Australia

#### **5 Arrivals, departures and honours**

Professor **Gillian Triggs** has been appointed, Dean of Law, at the University of Sydney from 1 October 2007. Professor Triggs is presently Director of the British Institute of International and Comparative Law and prior to this, was the Director of the Institute for Comparative and International Law at the University of Melbourne, where she held a Professorial Chair in Law.

**Tony Pagone** has been appointed a Justice of the Supreme Court of Victoria and this will be his second stint as a Supreme Court judge. Mr Pagone's return follows his move in 2002 from the Supreme Court to a position as special counsel to the Commissioner of Taxation. He has written many articles on taxation. Some of the articles are under Tony and others under GT.

#### **6 National Tax Journal**

The National Tax Journal website <http://www.ntanet.org> provides access to the full text of their articles, however articles published within the last two years are available only to members of the National Tax Association. So you can access articles in Adobe PDF for free from March 1988 to March 2005.

#### **7 Australian and New Zealand tax and related PhD and SJD theses completed and in progress**

In the *ATTA News* for December 2002, March 2004, April 2005 and June 2006 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 about June or July 2007.

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.

If you wish to preview the list before publication, please let me know by email.

Colin Fong

## **8 Legal privilege controversies prompt ALRC review**

"Recent controversies highlight the need to examine the balance between the protections afforded by client legal privilege and the ability of federal investigatory bodies to search out the truth, Australia's top law reform body said today.

Australian Law Reform Commission (ALRC) President Prof David Weisbrot said "client legal privilege has been described by the High Court as 'an important common law right', and some commentators go as far as to call it a 'fundamental human right'.

"However, there are concerns—most recently raised by the AWB and HIH Royal Commissions—that claims of privilege can be used cynically to frustrate investigations."

The ALRC is reviewing the use of client legal privilege (sometimes referred to as 'legal professional privilege') in the context of Commonwealth investigations, by such bodies as the AFP, ASIC, the ACCC, the Australian Taxation Office and federal Royal Commissions of inquiry.

The ALRC today released an Issues Paper—Client Legal Privilege and Federal Investigatory Bodies (IP 33)—which seeks feedback on 31 questions that are central to the review.

Prof Weisbrot said the issue of client legal privilege is a sensitive one. "Clients must be able to be completely candid with their lawyers in order to get proper legal advice—so there's a strong public interest argument in favour of maintaining client legal privilege.

"On the other hand, there is evidence that claims of privilege are sometimes abused, as a tactic to stymie investigations and prolong litigation," he said.

Commissioner-in-charge of the Inquiry, Prof Rosalind Croucher, said the ALRC has identified about 40 federal investigatory bodies with coercive information gathering powers.

"One of the problems is that there's a whole raft of federal investigatory bodies—each with its own legislation. Sometimes this legislation modifies or abrogates privilege, sometimes it expressly preserves it, and often it is silent on the issue—which makes this area complex and confusing. Then add to that the interaction between this legislation and the common law.

"We are also exploring whether the rules might be different for Royal Commissions as opposed to investigatory bodies—and we note that NSW and Victoria have abolished privilege in the case of their state Royal Commissions," she said.

Prof Croucher said another question being raised by the ALRC was whether client legal privilege should extend to other professional advisers—for example, where advice about tax law is provided by accountants or financial advisers.

IP 33 raises questions for discussion and feedback. The ALRC will now begin an intensive round of consultations, with a view to releasing a more comprehensive Discussion Paper in late August. The final report is due in December.

IP 33 is available free online at [www.alrc.gov.au](http://www.alrc.gov.au), and will be available in hardcopy shortly.

Media contact: Michelle Hauschild on 0412 379 702 or (02) 8238 6309 or via email at [<michelle.hauschild@alrc.gov.au>](mailto:michelle.hauschild@alrc.gov.au)

Further information on the work of the Commission can be found at [www.alrc.gov.au](http://www.alrc.gov.au)"

Australian Law Reform Commission, Media Release, Monday, 23 April 2007

## **9 Vacancies**

### **Lecturer in Law, School of Business, Mt Helen Campus, Ballarat, Victoria**

Full-time, continuing appointment

UB has a reputation for graduate satisfaction and a friendly environment for learning. Staff of UB may take advantage of:

- career development and progression;
- health services and
- on-site childcare and recreation facilities.

In this position you will contribute to the development and delivery of units in Business Law at undergraduate and graduate levels, particularly in the areas of taxation and/or corporate law/governance; as well as contributing to the School's research program and School administrative functions.

The salary is within the Academic Lecturer B range \$61,800 to \$73,385 p.a. plus 17% superannuation. The option of negotiating an Australian Workplace Agreement is available.

For further information and how to apply, please click on the link which will take you to our website to apply on-line. Please note that you will be required to respond to the Key Selection Criteria listed in the Position Description.

APPLICATIONS CLOSE: Monday 28 May 2007

For further information and to apply online, please visit our website at <http://careers.ballarat.edu.au> or telephone (03) 5327 9870.

An Equal Opportunity Employer

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

### **Local**

**Atax Research Seminars** are normally held on Fridays in the Law Faculty Common Room, Law Building (Second Floor, Building F8, Union Road, UNSW Kensington Campus; Access via Main Gate off Anzac Parade or Gate 2 off High Street). A sandwich lunch is served at 12.30 pm and the seminar starts at 1 pm and finishes at 2 pm. For catering purposes, please advise Binh <[b.tran-nam@unsw.edu.au](mailto:b.tran-nam@unsw.edu.au)> of your attendance in advance.

Friday 25 May 2007 **Nolan Sharkey**, Atax: "An appraisal of the impact of the administration of domestic enterprise taxation in China"

**University of Melbourne Graduate Tax Program 2007.** Melbourne Law School offers a comprehensive tax program at postgraduate level. The program is designed and taught by senior tax practitioners in conjunction with academic tax specialists.

The program offers subjects designed for those who are commencing careers in taxation, and subjects which will assist practitioners of all levels of experience to maintain their skills and knowledge in an era of continuous tax law change. The tax program is open to lawyers and non-lawyers and provides the opportunity to gain an internationally recognised degree from one of the world's top Universities.

#### Faculty Teachers

Associate Professor Ann O'Connell; Associate Professor Miranda Stewart; Ms Michelle Herring; Ms Sunita Jogarajan; Dr Mike Kobetsky

#### Adjunct Teachers in 2007

Mr Duncan Baxter, Blake Dawson Waldron; Mr Aldrin De Zilva, Horwath Tax Lawyers; Mr Jean Paul Donga, Ernst & Young; Mr Michael Flynn, Victorian Bar; Mr Martin Fry, Allens Arthur Robinson; Mr Peter Gillies, Pitcher Partners; Ms Gitte Heij, CARA Consulting; Mr Paul Hockridge, William Buck; Mr Jim Murray, TT Legal; Mr Tim Neilson, Greenwoods & Freehills; Mr Frank O'Loughlin, Victorian Bar; Professor Cameron Rider, Allens Arthur Robinson; Mr Fred Schenck, Webb Martin; Ms Shannon Smit, Ernst & Young; Mr Ken Spence, Shaddick & Spence; Professor John Tiley, Cambridge University

#### Subjects in 2007

- Asian Comparative Tax Law Systems, 29 August – 4 September
- Capital Gains Tax: Problems in Practice, 14 – 20 November
- Corporate Taxation (Companies and Consolidation), Semester 2: Tuesday 6pm – 8pm
- Corporate Taxation (Shareholders, Debt and Equity), Semester 1: Thursday 6pm – 8pm
- Goods and Services Tax Principles, Semester 2: Monday 6pm – 8pm
- International Taxation: Principles and Structure, Semester 2: Wednesday 6pm – 8pm
- Taxation of Business and Investment Income A, Semester 1: Wednesday 6pm – 8pm
- Taxation of Intellectual Property, 17 – 23 October
- Taxation of Superannuation, 4 – 10 July
- Transfer Pricing: Practice and Problems, 23 – 29 May

#### Qualifications Available

- Master of Laws
- Master of Commercial Law
- Master of International Tax
- Master of Tax
- Graduate Diploma in International Tax
- Graduate Diploma in Tax

Individual subjects may be taken with or without assessment for CPD and CLE purposes.

For more information contact Graduate Administration Office, Faculty of Law, The University of Melbourne Victoria 3010, Australia t +61 3 8344 6190  
law-postgrad@unimelb.edu.au; <http://graduate.law.unimelb.edu.au>

**Jurisprudence of Tax**, Professor **John Prebble**, BA, LLB (Hons) Auckland; BCL Oxon; JSD Cornell; Inner Temple, Professor and former Dean of Law at the Victoria University of Wellington, July 16-20, 2007.

This course examines income tax law from the perspective of a number of schools of jurisprudence. A significant theme is that income tax law may be seen as qualitatively different from other areas of law and that jurisprudential theory can shed light on the reasons for and the nature of this difference. The unit gives some time to the political and social policy aspects of income tax law but its main thrust is in legal theory. The unit considers a range of theories and theorists including natural law; Kelsen and other positivists, autopoiesis or systems theory, and Lon Fuller's writings on fictions, Epstein, Rawls, Hayek and Unger. Theory is considered through the lens of reports of decided cases, mainly cases that turn on the distinction between capital and revenue. Cases are drawn primarily from the United Kingdom and Australia and also the United States. The course is taught by leading international tax law scholar Professor John Prebble.

The course is co-sponsored by the **Faculty of Law and the Discipline of Business Law, Faculty of Economics and Business, University of Sydney**. The course will be held at the Law School, 173-175 Philip Street, Sydney.  
Cost: Academic price for registration on an "Attendance Only" Basis is \$1,000  
Enquiries: Ms Val Carey (02) 95310238 or v.carey@usyd.edu.au

**The University of Sydney Law School** will offer a number of postgraduate units in Taxation Law in 2007. These units are available for credit as well as on a single unit "attendance only" or CLE basis. The following units are being offered for 2007:

Advanced Customs Law  
Advanced GST  
Australian International Tax  
Comparative Corporate Tax (with Peter Harris)  
Comparative Income Tax  
Comparative International Tax  
Comparative Value Added Tax  
Corporate Tax  
Customs Law  
Goods and Services Tax  
Impact of Tax on Business Structures and Operations  
Jurisprudence of Tax (with John Prebble)  
Partnerships and Trusts  
Stamp Duties  
Tax Administration  
Taxation of Business and Investment – A  
Taxation of Business and Investment – B  
Taxation of Corporate Groups  
Taxation of CFCs, FIFs and Transferor Trusts  
Taxation of Financial Transactions and Institutions  
Taxation of Superannuation  
Tax Litigation  
Tax Treaties  
Transfer Pricing  
UK International Tax (with Malcolm Gammie)  
US International Tax (with David Rosenbloom)

Information about our programs and details regarding the units of study can be found by accessing the website for the Ross Parsons Centre of Corporate, Commercial and Taxation Law at [www.parsons.law.usyd.edu.au/TaxationLaw/](http://www.parsons.law.usyd.edu.au/TaxationLaw/). Queries regarding single unit enrolment should be directed to Ms Val Carey, the Continuing Legal Education Coordinator at Sydney Law School (telephone 9351 0238, email V.Carey@usyd.edu.au).

**Taxation Institute of Australia** <http://www.taxinstitute.com.au> lists many of the TIA conferences, conventions, seminars, breakfast clubs. Seventh Annual States' Taxation Conference, Hyatt Hotel, Canberra, 26-27 July 2007. For further enquiries, contact Sarah Hadfield by telephone on (02) 8223 0031 or by email by clicking <mailto:sarahhadfield@taxinstitute.com.au>

**International Telecommunications Societys Africa-Asia-Australasia Regional Conference**, 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.

**Important Dates:** 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

### **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.

**Twentieth Annual Australasian Tax Teachers Association Conference 2008**, 23 - 25 January 2008, University of Tasmania, Hobart. Contacts Bernadette Smith, [B.N.Smith@utas.edu.au](mailto:B.N.Smith@utas.edu.au); [Sonia.Shimeld@utas.edu.au](mailto:Sonia.Shimeld@utas.edu.au); [Simone.Bingham@utas.edu.au](mailto:Simone.Bingham@utas.edu.au) <http://www.utas.edu.au/business/faculty/ATTA08/index.htm>

### **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 8th Annual Global Environmental Taxation Conference** Innovation, Technology and Employment: Impacts of Environmental Fiscal Reforms and Other Market-Based Instruments. Green Budget Germany and the University of Regensburg, 18-20 October 2007, Munich, Germany.

The objective of the conference is to examine the positive effects of Environmental Fiscal Reform (EFR) on innovation, technology and employment, as well as on the environment. Analysis of this issue has been divided into four sub-topics: Travel and Transport; Buildings and Households; Energy; and Employment. In addition, there will be a workshop series running parallel to the conference sessions, analysing these sub-topics from the point of view of NGOs. We anticipate these workshops focussing on political and implementation issues, such as: the problem of the lack of political will; ways of communicating the benefits of EFR; institutional constraints on implementing EFR; and international issues.

NGOs and others interested in participating in these workshops should contact Green Budget Germany at [foes@foes.de](mailto:foes@foes.de).

Full-length papers and PPPs are to be submitted by 01.10.2007. A selection of final (non-published) papers (max. 25 pages) will be published in "Critical Issues of Environmental Taxation", Oxford University Press, Oxford, UK. If you require further information, please do not hesitate to contact Green Budget Germany at [foes@foes.de](mailto:foes@foes.de).

### **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](http://www.ibfd.org) or contact the International Tax Academy at +31-20-554 0160 or by e-mail [ita@ibfd.org](mailto:ita@ibfd.org)

For 2007 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

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](mailto:a.hatsidimitris@ibfd.org)

First **International Tax Academy** (ITA) course in Asia-Pacific. On 23-24 July, ITA will organize an introductory level course, Corporate Financing, at the Le Meridien Hotel in Kuala Lumpur. This course, which provides an in-depth analysis of the tax issues arising from the implementation of various cross-border corporate financing techniques, is especially tailored to the requirements of tax professionals in the region. This is the first of many courses planned for the Asia-Pacific region. Others to include: Principles of International Taxation 29 Oct. - 2 Nov. | Introductory | Kuala Lumpur; Principles of Transfer Pricing 3 Days | Nov/Dec - Date to be confirmed Introductory | Kuala Lumpur  
Request a brochure

Invitation to the Conference on the topic “**EU-Taxes**”, Rust (Vienna) Austria, July 5-7, 2007  
**The Institute for Austrian and International Tax Law of the Vienna University of Economics and Business Administration** kindly draws your attention to our next conference on the topic “EU-Taxes”. The European Commission proposed in its report “Financing the European Union” (COM 2004, 505 final) the introduction of an EU-Tax as own resource. According to the Commission the adoption of a tax at EU-level would make it possible to overcome the main drawbacks of the current own resources system, ie the absence of a direct link to the EU citizens, dependence on transfers from national treasuries, allocation of economic resources and unjustified complexity. In the Commission’s working paper No 1/2004, “Tax-based EU own resources: an assessment”, 9 candidates are discussed as possible EU-Taxes: Modulated VAT, EU Corporate Income Tax, Energy Taxation, Excise Duties On Tobacco and Alcohol, Transfer Of Seigniorage Revenue, Communication Taxation, Personal Income Tax, Tax On Financial Transactions and Climate Charge On Aviation. The conference will therefore deal with the question whether the present legal framework of the EC provides a sufficient legal basis for an EU-Tax or if an amendment of the treaty is necessary. Moreover, the conference will take a closer look at the compatibility of an EU-Tax with the financial systems of the member states and its administrative handling. Another issue the conference will deal with is the conformity of an EU-Tax with the fundamental freedoms and the question if the introduction of a tax at EU-level can lead to double taxation problems. A more extensive introduction to that topic plus the legal and economic questions which will be dealt within the course of the conference can be found on the following homepage: <http://www.wu-wien.ac.at/taxlaw/EUTaxes2007.html>  
We kindly invite researchers of any nationality to apply for a subsidized participation. Those applying shall be prepared to draft a report on that topic for their respective country. These reports shall be based on the questionnaire which all national reporters will receive once they have been selected. All national reports will be published in a book after the conference.  
A waiver of 1.000 Euro conference fee may be granted to professors and other researchers, who are employed by a University or other academic institution (wherever located) and haven been engaged in research activities in international and/or European tax law. Travel expenses for national reporters will be reimbursed in specific circumstances upon request.  
Conference details: Date: July 5 - 7, 2007 Place: Seehotel Rust, province of Burgenland (near Vienna) Participation Fee: 1.000 Euro  
Homepage: <http://www.wu-wien.ac.at/taxlaw/EUTaxes2007.html>  
Deadline for the national reports: May 15, 2007  
Participation to the conference is limited. We therefore strongly advise you to send your application as soon as possible.  
Please send your application until February 28, 2007 to Ms. Necha Demirova (e-mail: [necha.demirova@wu-wien.ac.at](mailto:necha.demirova@wu-wien.ac.at), fax: ++43 1 31336 730 – Michael Lang/Josef Schuch/Claus Staringer

The 6th **International Tax Law Summer Conference** is again organized by the Austrian IFA Branch in cooperation with the Vienna University of Economics and Business Administration (Institute for Austrian and International Tax Law) and the Academy of Public

Accountants. The conference will be held from July 08 to July 12, 2007 in Rust. Rust is a charming town by the lake "Neusiedlersee", one of the biggest lakes in Europe. One hour away from Vienna and close to the Hungarian border, Rust is famous for its exquisite wines and its wonderful countryside. The conference language will be English. The International Tax Law Summer Conferences in Rust are famous for the informal setting. Participants and panelists discuss practical case studies on relevant issues with well-known experts from all over the world, like Philip Baker, Patricia Brown, Jacques Sasseville etc. Please note that participants who register by 30 April 2007 will qualify for the reduced fee of EUR 1800,-. Marion Gertner, Fachbereich Speziallehrgänge, Akademie der Wirtschaftstreuhand GmbH Schönbrunnerstraße 222-228/1/6, PF 63 A-1121 Wien  
 FN 69 694 t, Handelsgericht Wien, UID: ATU 39244705  
 Tel: +43/1/815 08 50 - 25; Fax: +43/1/817 14 37 E-Mail: m.gertner@wt-akademie.at  
 <mailto:m.gertner@wt-akademie.at> www.wt-akademie.at <http://www.wt-akademie.at/>

**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](http://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](mailto:vanderHoek@frg.eur.nl)

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

<http://www.eatlp.org> Helsinki, 7-9 June 2007 ACADEMIC PROGRAM

(draft version 29 January 2007)

Thursday, 7 June 2007

14:00 – 16:00 Meeting Executive Board  
 16:00 – 18:00 Meeting Academic Committee  
 16:00 – 18:00 Meeting Organizing Committees 2008 and 2009  
 18:00 – 21:00 Get-together Party  
 18:30 Welcome of the participants  
 Congress registration

Friday, 8 June 2007

08:30 – 16:00 Congress registration  
 09:00 – 09:05 Welcome to all participants  
 Opening of the congress  
 09:05 – 09:45 Kari Tikka memorial lecture – Accounting and taxation: Claes Norberg  
 09:45 – 10:15 Comments by Judith Freedman and Wolfgang Schön  
 10:15 – 10:30 Plenary Discussion  
 10:30 – 11:00 Coffee break  
 11:00 – 12:30 The relation between Accounting and Taxation: The Example of Emission rights  
 11:00 – 11:30 Accounting Aspects: Päivi Rätty  
 11:30 – 12:00 Tax Aspects: Isabelle Richelle  
 12:00 – 12:30 Plenary Discussion  
 12:30 – 14:00 Lunch  
 14:00 – 17:30 Direct Taxation: The ECJ's Direction(s) under Scrutiny  
 14:00 – 15:30 Presentation of Papers – Highlights:  
 Frank Engelen, Francisco Alfredo García Prats, Pasquale Pistone, Josef Schuch, Dennis Weber  
 15:30 – 16:00 Coffee break  
 16:00 – 17:30 Discussion  
 20:00 Dinner party

Saturday 9 June 2007

09:00 – 10:30 General Assembly (EATLP Members, Candidate Members and Special Guests only)  
10:30 – 11:00 Coffee Break  
11:00 – 12:30 “Maintaining the quality of tax legislation”  
12:30 Closure of the congress  
12:45 – 14:00 Meeting Academic Committee  
14:00 – 15.30 Discussion of 2008 and 2009 topics:  
2008 (Cambridge): Taxation of workers in Europe – European and comparative aspects (Mössner)  
2009 (Santiago): Mutual assistance and information exchange (Seer)

**Monash University Company Law and Taxation Law - Monash Centre in Prato, Italy 25 June - 12 July, 2007.** The Department of Business Law and Taxation is pleased to offer the opportunity to study Company Law and Taxation Law at the Monash Centre in Prato, Italy. These units are available at both undergraduate and postgraduate levels. Units are conducted in a three-week intensive mode and count towards the students' degree. Participation in these units enable students to engage in their studies while experiencing the many wonderful aspects of Italian culture in an historical and beautiful Tuscan city close to Florence. <http://www.buseco.monash.edu.au/blt/study/prato/index.php> For further information regarding taxation law [daniel.khoury@buseco.monash.edu.au](mailto:daniel.khoury@buseco.monash.edu.au) or ph: +61 3 9904 7044

**Monash University Taxation Law and Policy Research Institute in conjunction with the African Tax Institute** VAT in Africa, Pretoria, South Africa 15 June 2007. For further information contact: Institute Director Professor Rick Krever [rick.krever@buseco.monash.edu.au](mailto:rick.krever@buseco.monash.edu.au) Tel: + 61 3 9905 2375; Fax: + 61 3 9574 8259

**Faculty of Law, the University of Hong Kong, Asian Institute of International Financial Law & Taxation Law and Policy Research Institute, Monash University** The Legacy of UK Taxation Law Abroad, Joint Seminar, Tuesday 18 December 2007

Although many of the former colonies of the United Kingdom adopted a ‘model’ Colonial Tax Ordinance when designing their own taxation systems, in most cases they have now enacted global tax laws far different from the UK schedular system. All adopted either completely or substantially the common law system of precedents, sometimes adding this on top of another legal culture as was the case, for example, in South Africa where it rested on a RomanDutch legal system. Some were drafted directly by British administrators – the colonial laws in Africa and Israel, for example – and others by locals raised in a legal culture based on UK concepts. Some such as New Zealand and Hong Kong retained judicial links with the UK through appeals to the Privy Council until relatively recently; others such as Canada and to a lesser extent Australia severed the formal links earlier.

This academic seminar has been organized in order to study the historical – and contemporary – import of UK tax concepts on the tax laws of jurisdictions formerly under British rule. Leading speakers, detailed below, will analyse the UK tax legacy from the perspective of seven separate jurisdictions, Australia, New Zealand, Hong Kong, Israel, South Africa, Canada and the United States.

*The seminar will take place at the University of Hong Kong on Tuesday, December 18, 2007. It is open to the public and free of charge. For registration purposes, interested persons should contact Ms Flora Leung, Asian Institute of International Financial Law, at [fkleung@hku.hk](mailto:fkleung@hku.hk)*

Details of the programme are as follows:

Morning Session

Introduction and welcome: Professor Richard Cullen and Professor Andrew Halkyard, Faculty of Law, University of Hong Kong

Australia – Professor Chris Evans, Atax, Faculty of Law, University of New South Wales

Canada – Professor Ben Alarie, Faculty of Law, University of Toronto; Professor David Duff,



Faculty of Law, University of Toronto  
 Questions and discussion  
 Morning Tea Break  
 Hong Kong – Dr. Michael Littlewood, Faculty of Law, University of Auckland  
 Israel – Dr. Yoram Margalioth, The Buchmann Faculty of Law, Tel Aviv University; Dr. Assaf Likhovski, The Buchmann Faculty of Law, Tel Aviv University; Dr Tsilly Dagan, Bar Ilan University Law School  
 Questions and discussion  
 Lunch  
 Afternoon Session  
 New Zealand – Sir Ivor Richardson  
 South Africa – Eddie Broomberg SC, South Africa and London Bar  
 Discussion  
 Afternoon Tea  
 United States – Professor Karen Brown, Faculty of Law, George Washington University  
 Overview – Professor Rick Krever, Monash University  
 Questions and discussion.

**Monash University Taxation Law and Policy Research Institute in conjunction with the The Cegla Center for Interdisciplinary Research of the Law, Tel Aviv University School of Law** Political economy perspectives on comparative tax policy, Prato, Italy, June 2009.  
 For further information contact: Institute Director Professor Rick Krever  
[rick.krever@buseco.monash.edu.au](mailto:rick.krever@buseco.monash.edu.au) Tel: + 61 3 9905 2375; Fax: + 61 3 9574 8259

Other useful tax and law related conference websites include the IBFD Course calendar [http://www.ibfd.org/news/course\\_calendar.htm](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](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](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.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

John August responds to Anne Twomey's defence of federalism  
[http://www.apo.org.au/webboard/results.shtml?filename\\_num=150170](http://www.apo.org.au/webboard/results.shtml?filename_num=150170)

Australia. Inspector-General of Taxation *Review of Tax Office's management of complex issues — Case study on service entity arrangements*, Report. This review was announced as one of three case studies which the Inspector-General is using to examine and report on the Tax Office's ability to identify and deal with major, complex issues within reasonable timeframes. The report examined the Tax Office's ability to identify and deal with issues concerning service entity arrangements in the period between 1978 and 2006. The report, which also contains the Tax Office's response, is available at [www.igt.gov.au](http://www.igt.gov.au).

Australia. Inspector-General of Taxation *Review of the Tax Office's management of complex issues – Case study on living away from home allowances*, Report. The report looked at the Australian Taxation Office's (ATO) ability to identify and deal with major, complex issues within reasonable timeframes in respect to arrangements involving the payment of living-away-from-home allowances (LAFHA) to foreign nationals, including working-holiday visitors or 'backpackers'. The report, which also contains the ATO's response, is available at [www.igt.gov.au](http://www.igt.gov.au).

(2007) 36 (2) *Australian Tax Review*

- 'Editorial - Judicial barriers to tax avoidance in common law jurisdictions'
- 'Share sales at amounts significantly in excess of market value on long-dated payment terms – **Dale Boccabella**
- 'DCT v Dick: Are the barbarians at the gate of the fiscus?' – **Kalmen Datt**
- 'Concession fees as allowable deductions: Commissioner of Taxation v Citylink Melbourne Ltd – **Jennifer Butler**
- 'McNeil's case: New receipts – old principles' – Kirk Wilson

Buckley, Ross P "It's Time to Stop the Blind Leading the Sighted: A Proposal to Improve the Editing of U.S. Law Reviews" [2007] UNSWLRS 27  
On Bepress <http://law.bepress.com/unswwps/flrps/art27/>  
On SSRN [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=981650](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=981650)  
On AustLII (pending upload). Most U.S. law review editors don't know how to edit, many do not really understand what they are editing. This is because they are students and untrained in editing. Nonetheless they often edit heavily seeking to improve written expression, and typically check every citation for substantive and formal accuracy. Each function is of questionable importance, and is questionably performed. This article considers ways to improve this situation.

**Cassidy, Julie** 'The best interests of the child? The Stolen Generations in Canada and Australia' (2006) 15 *Griffith Law Review* 111-52

**Morabito, Vince** 'Class actions instituted only for the benefit of the clients of the class representative's solicitors' (2007) 29 *Sydney Law Review* 5-41

Niemirowski, Pauline & Wearing, Alexander J 'Do Australian Taxation Office staff and compliant taxpayers identify with tax from the same perspective, or are there significant degrees of separation?' (2006) 9 *Journal of Australian Taxation* 119-72

Parker, Christine & Evans, Adrian *Inside lawyers' ethics*, Melbourne, Cambridge University Press, 2007. The book deals with ethics for lawyers in government and corporate, civil and criminal environments, and uses a variety of interesting (and real) Australian case studies. These include: The Jewish QC and the Alleged Nazi War Criminal; Lawyers, Gunns and protest - the use of SLAP - (Strategic Lawsuits Against Public Participation) writs; Ethical issues in global criminal justice (defence and prosecution of terrorists); Priests and lawyers;

The James Hardie Asbestos case; HIH; The Foreman case - (family law - over-charging and falsifying evidence under pressure of law firm billing practices); Confidentiality in the face of likely child abuse; The Wendy Bacon case (denial of admission to practice)

**Sridaran, Maheswaran** 'There's a different way to view takeover concerns' *Australian Financial Review* 13 April 2007 p 75

Stubbs, MT 'From foreign circumstances to first instance considerations: extrinsic material and the law of statutory interpretation' (2006) 34 *Federal Law Review* 103-25

Swan, Wayne, the Shadow Treasurer, on Friday 27 April 2007, gave an address 'Building a Strong Economy for a Fair Society' to the National Conference of the Australian Labor Party (ALP) in Sydney, and included discussion on an incentive-driven tax system, infrastructure, a broad-based economy and economic stability. The transcript of the address is available on the ALP Web site (<http://www.alp.org.au>).

(2007) 10 (4) *Tax Specialist*

- 'Trusts practice and professional responsibility' - Bernard Marks
- 'Alive and thriving — the revised regime for CGT small business concessions' - **Chris Evans**
- 'Applying part IVA' - Bill Thompson
- 'Beware 47A!' - Philip Bender
- 'How successful are the institutions of the European Community in ensuring the smooth functioning of direct taxation in the European Internal Market?' - John Marcarian
- 'As of right - McNeil's case' - Ian Stanley

*Taxation in Australia* April 2007

- 'Trusts in 2007 – some food for thought' - Bernard Marks
- 'Taxation aspects of mergers and acquisitions' - Andrew Rider
- 'ETPs – changes in the pipeline' - Anna Tang

*Taxation in Australia* May 2007

- 'Mixed and composite supplies for GST purposes' - Brian Egan
- 'The use of special purpose trusts in estate planning - Part I' - Matthew Burgess

**Tregoning, Ian** 'Goodwill and stamp duties: the legacy of Murry' (2006) 6 *Oxford University Commonwealth Law Journal* 183-200

von Nessen, Paul *The use of comparative law in Australia*, Pyrmont, NSW, Lawbook Co, 2006 (Thomson Monograph Series)

## **Overseas**

Annacondia, Fabiola & van der Corput, Walter (eds) *EU VAT Compass 2007* (Annual Subscription), IBFD, Price: €49 / \$ 65 Pages: Approx. 550 Published: Due May 2007 ISBN: 978-90-8722-011-2 Prices include airmail delivery to anywhere in the world. Annual Subscription.

*Bulletin for International Taxation* Number 5 - 2007

- 'Foreign Investments in and Acquisitions of Publicly-Traded Canadian Flow-Through Entities: Impact of Recent Controversies and Proposed Changes' - Nathan Boidman
- 'Comparison of Recent Reforms to Australia's and New Zealand's Venture Capital Tax Incentive Schemes and Investment Vehicles' - **Stephen Barkoczy**
- 'Singapore's 2007 Budget -- To Build Capabilities for the Future' - Lee Fook Hong
- 'European Court of Justice Permits Inheritance Tax Based on Nationality in van Hilten-van der Heijden' - JJ van den Broek and MR Wildeboer

Cohen, Stephen B 'Words! Words! Words!: Teaching the language of tax' (2005) 55 *Journal of Legal Education* 600-605

*Derivatives and Financial Instruments* Number 2 - 2007

- 'France - 2007 Finance Bill and Finance Amendment Bill for 2006: 2007, a Paradoxical Year for Tax Rules' - Sophie Marciniak
- 'ECJ To Rule on Denial of Deduction for Currency Loss on Start-Up Capital Granted to a Foreign Branch' - Alexander Born and Michael Kunze
- 'Italy - Tax Provisions Impacting Foreign Investors in 2007 Budget Law and Related Tax Act' - Marco Q. Rossi
- 'Kazakhstan - Issues Concerning Legal Status of Special Purpose Vehicles' - Bakhytzhon Kadyrov
- 'Mexico - Tax Law Changes Affecting Financial Transactions and Institutions for 2007' - Luis M Liñero, Oscar Ortiz and J Javier Goyeneche P
- 'Australia - Tax Treatment of Weather Derivatives' - Tony Ciro
- 'Cayman Islands - Changes to Mutual Funds Law' - Anton Joseph
- 'United States - Fair Value Option Now Available under New Financial Accounting Standard' - Anton Joseph

*European Taxation* Number 5 - 2007

- 'Special issue: European Union - Denkavit Internationaal: The Case, the Meaning, the Implications, and the Procedural and Practical Issues'
- 'Denkavit Internationaal: The Balance between Fiscal Sovereignty and the Fundamental Freedoms?' - Frans Vanistendael
- 'The Denkavit Internationaal Case and Its Consequences: The Limit between Distortion and Discrimination' - Thierry Pons
- 'The ECJ Case Law on Cross-Border Dividends Revisited' - Lieven A Denys
- 'Denkavit Internationaal: The Procedural Issues' - Alexander Fortuin
- 'Denkavit Internationaal: The Practical Issues' - Gerard TK Meussen
- 'EU Accession and the Romanian Tax System' - Valentin Tic-Chiliment
- 'France - Quoted Real Estate Investment Companies: Recent Tax Changes' - Henry Lazarski
- 'Changes to Slovak Tax Legislation' - Mark Gibbins and Zuzana Blažejová

*A Guide to the European VAT Directives*, IBFD, 2007. Updated annually, this set of four books contains an introduction to VAT and other indirect taxes, case law of the European Court of Justice on VAT and an integrated text of the Sixth VAT Directive.

In February 2007 an international conference attended by 150 researchers from all over the world was held at the Vienna University of Economics and Business Administration to examine the case-law of the European Court of Justice in the field of direct taxation. The cases currently pending before the ECJ were presented by esteemed national and European tax law experts. We are pleased to announce that the book "ECJ – Recent Developments in Direct Taxation 2007" (Lang/Schuch/Staringer, editors, ISBN 978-3-7073-1157-0, EUR 46,40) is already published – due to the enormous effort of the authors and the publisher less than two months after the conference! An order form can be found on our website: <http://www2.wu-wien.ac.at/taxlaw/sonstiges/BS9783707311570engl.pdf> This book provides an up-to-date insight into future ECJ case-law in the field of direct taxation. Best regards, Michael Lang / Josef Schuch / Claus Staringer

*Further global challenges in tax administration*, edited by **Margaret Mc Kerchar** and **Michael Walpole**. Announcing publication of the next in the series of ATax Tax Admin conference publications. The articles in this collection cover the wide range of developments currently exercising those involved in planning, implementing and monitoring tax administration systems around the world. It includes valuable contributions and insights from

the OECD and from the very highest levels in national tax authorities in countries such as Australia, the USA, New Zealand and the UK.

The context for the bringing together of this collection is the conference series on tax administration held biennially in Australia, hosted by the Australian School of Taxation (Atax), University of New South Wales. Discussion in this collection cover such topics as efficiency issues and tax returns, tax simplification, compliance costs management, innovative approaches to anti-avoidance, legal professional privilege in tax matters, perceptions of tax evasion, managerial benefits of tax compliance, and the integration of customs and income tax administration.

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[Interested in this title? - also check out the first in this series - 'Global Challenges in Tax Administration' edited by Rodney Fisher and Michael Walpole at: <http://www.fiscalpublications.com/globalchallenges> ]

Miller, Angharad & Oats, Lynne *Principles of international taxation*, Haywards Heath, West Sussex, RH16 1BJ, Tottel Publishing, ISBN/ISSN: 1845923278, Oct-06, £75.00 VAT Free, Format: Paperback. This unique work provides the ideal textbook for students of international taxation and an invaluable overall view for tax practitioners. With the aid of worked examples and case studies, the authors clearly explain the generic principles that apply in an international context, using the UK as an example. Topics covered include double taxation, the use of tax havens, the role of international bodies (such as the OECD, the UN and the EU), transfer pricing, interpretation of double tax treaties and the specific problems arising from e-commerce.

Miller, Pete and Hardy, George *Taxation of company reorganisations*, Haywards Heath, West Sussex, RH16 1BJ, Tottel Publishing, ISBN-13: 9781845922535; February 2007, £94.95, Format: Paperback. Contents: Introduction. Capital adjustments. Capital exchanges. Capital reconstructions and amalgamations. Reorganisations designed to avoid tax. Mergers, acquisitions and disposals. Demergers. People.

*National Tax Journal* June 2006

- 'Book Review: Company Tax Reform in the European Union: Guidance from the United States and Canada on Implementing Formulary Apportionment in the EU' - Wetzler, James W.
- 'Book Review: Fiscal Decentralization and the Challenge of Hard Budget Constraints - Oates, Wallace E.
- 'Comparing the Impacts of Social Security Benefit Reductions on the Income Distribution of the Elderly' - Pfau, Wade D.
- 'International Tax Avoidance and U.S. International Trade Clausings' - Kimberly A.
- 'Opportunities for Low-Income Students at Top Colleges and Universities: Policy Initiatives and the Distribution of Students' - Pallais, Amanda; Turner, Sarah
- 'The Behavioral Response of Wealth Accumulation to Estate Taxation: Time Series Evidence' - Joulfaian, David
- 'The Compliance Costs of Maintaining Tax Exempt Status' - Blumenthal, Marsha; Kalambokidis, Laura
- 'The Cost of Complexity in Federal Student Aid: Lessons from Optimal Tax Theory and Behavioral Economics' - Dynarski, Susan M.; Scott-Clayton, Judith E.
- 'The Implicit Tax on Work at Older Ages' - Butrica, Barbara A.; Johnson, Richard W.; Smith, Karen E.; Steuerle, C. Eugene

- 'The Public Role in Higher Education' - Courant, Paul N.; McPherson, Michael; Resch, Alexandra M.

*National Tax Journal* September 2006

- 'A Tale of Two Tax Cuts, a Wage Squeeze, and a Tax Credit' - Bartels, Larry M.
- 'Containing the Individual Burden of Property Taxes: A Case Study of Circuit Breaker Expansion in Maine -1' - Allen, Michael; Woodbury, Richard
- 'Distortions from Partial Tax Reform Revealed through Effective Tax Rates' - Burnham, Paul; Ozanne, Larry
- 'Five Things an Economist Thinks Are Important in Analyzing the Domestic Production Deduction: What Accountants and Lawyers Should Know About Economists\*' - McClelland, John
- 'Five Things Economists and Lawyers Can Learn from Accountants: An Illustration Using the Domestic Production Activities Deduction' - Mills, Lillian F.
- 'Floors, Ceilings, and Opening the Door for a Non-Itemizer Deduction' -Ackerman, Deena; Auten, Gerald
- 'Full Disclosure: Controlling Property Tax Increases During Periods of Increasing Housing Values' - Cornia, Gary C.; Walters, Lawrence C.
- 'Health Savings Accounts:Implications for Health Spending\*' - Baicker, Katherine; Dow, William H.; Wolfson, Jonathan
- 'Horizontal Equity and Family Tax Treatment: The Orphan Child of Tax Policy' - Gravelle, Jane; Gravelle, Jennifer
- 'Illinois' Response to Rising Residential Property Values: An Assessment Growth Cap in Cook County' - Dye, Richard F.; McMillen, Daniel P.; Merriman, David F.
- 'Is There a Right Way to Promote Health Insurance Through the Tax System?' - Antos, Joseph R.
- 'Katrina/Rita: The Ultimate Test for Tax Policy?' - Richardson, James A.
- 'Multidisciplinary Issues in Corporate Tax Policy' - Plesko, George A.
- 'Partial Loss Refundability: How Are Corporate Tax Losses Used?\*' - Cooper, Michael; Knittel, Matthew
- 'Property Tax Limitations: An Interpretative Review' - Anderson, Nathan B.
- 'Property Tax Policy Responses to Rapidly Rising Home Values: District of Columbia, Maryland, and Virginia' -Bowman, John H.
- 'Public Ignorance and Estate Tax Repeal: The Effect of Partisan Differences andSurvey Incentives' -Krupnikov, Yanna; Levine, Adam Seth; Lupia, Arthur; Prior, Markus
- 'Public Opinion and the Push toRepeal the Estate Tax' - Birney, Mayling; Graetz, Michael J.; Shapiro, Ian
- 'Regulation of Political Organizations and the Red Herring of Tax Exempt Status' - Colinvaux, Roger
- 'Tax Policy and the Fiscal Cost of Disasters: NY and 9/11' - Chernick, Howard; Haughwout, Andrew F.
- 'The Property Tax Bound' - Giertz, J. Fred
- 'Two Wrongs Do Not Make a Right' - Furman, Jason

*National Tax Journal* December 2006

- 'Audit Certainty, Audit Productivity, and Taxpayer Compliance' - Alm, James; McKee, Michael
- 'Beggar Thy Neighbor? Property Taxation of Vacation Homes' - Anderson, Nathan B.
- 'Coordinating Federal and Provincial Sales Taxes: Lessons from the Canadian Experience' - Bird, Richard M.; Mintz, Jack M.; Wilson, Thomas A.
- 'Do Audits Enhance Compliance? An Empirical Assessment of VAT Enforcement' - Bergman, Marcelo; Nevarez, Armando
- 'Implementing a Progressive Consumption Tax: Advantages of Adopting the VAT Credit-Method System' - Grinberg, Itai
- 'Is the VAT a Money Machine?' -Keen, Michael; Lockwood, Ben

- 'Labor Supply Effects of the Earned Income Tax Credit: Evidence from Wisconsin's Supplemental Benefit for Families with Three Children' - Cancian, Maria; Levinson, Arik
- 'Profit Tax Evasion under Oligopoly with Endogenous Market Structure' - Goerke, Laszlo; Runkel, Marco
- 'Systematic Risk and the Muni Puzzle' - Chalmers, John M.R
- 'VAT Fraud and Evasion: What Do We Know and What Can Be Done?' - Keen, Michael; Smith, Stephen

*National Tax Journal* March 2007

- 'Book Review: The Crisis in Tax Administration' - McLure, Charles E. Jr.
- 'Interest Rates, Taxes and Corporate Financial Policies' - Gordon, Roger; Lee, Young
- 'Maxing Out: An Analysis of Local Option Sales Tax Rate Increases' - Luna, LeAnn; Bruce, Donald J.; Hawkins, Richard R.
- 'Methodological Frontiers of Public Finance Field Experiments' - Kling, Jeffrey R.
- 'The Effect of Sunday Sales Bans and Excise Taxes on Drinking and Cross-Border Shopping for Alcoholic Beverages' - Stehr, Mark
- 'Two Approaches to Determine Public Good Provision under Distortionary Taxation' - Christiansen, Vidar
- 'Unveiling Hidden Districts: Assessing the Adoption Patterns of Business Improvement Districts in California' - Brooks, Leah
- 'Using Laboratory Experiments in Public Economics' - Alm, James; Jacobson, Sarah

**12 Quotable quotes**

"Local council's history of loading up charges on small business has reached a new low, with personal trainers now being slugged heavily for using public spaces. And the impost on small business is worrying both federal and state small business ministers.

...

The logical extension of this very obvious assault on a fledgling business group is that rangers will be charging commercial artists painting in the park, teachers from private schools taking students on excursions, and even nannies taking their charges for a walk in the pram."

Source: Switzer, Perter 'New tax on trainers shows local councils are off the rails', *The Australian* 24 April 2007 p 22

\*\*\*\*\*

"The Government collects more tax than ever before, then gives back lump sums or rebates to groups it wants to sweet talk. Tax everyone more, then oil the squeaky wheel."

Source: Plibersek, Tanya 'Self-interest doesn't have to be the final frontier,' *Sydney Morning Herald* 19 April 2007 p 13

\*\*\*\*\*

"When he was lecturing at the University of Sydney, companies legislation ran to about 240 pages. Now, it's about 2500 pages long. Even finding the appropriate statute has become difficult.

"We have a constant problem in the High Court, for example, with identifying the statute that's relevant to the case that we have to decide because these statutes are amended so often," he said."

Source: Dick, Tim 'Law is now too complex for juries to understand, says judge,' *Sydney Morning Herald* 26 March 2007 p 4. An interview with Chief Justice Murray Gleeson.

\*\*\*\*\*

"Strauss put it slightly differently by saying 'If you have too many taxes, forget to pay them, go dancing.'"

Source: 'Dancing Nirvana explained' (2007) Issue 384 *Cornstalk Gazette* 11

\*\*\*\*\*

"Research by University of Sydney Law Professor Patricia Apps shows the average tax rate on the father's income in a family was just 10.3 per cent.

But the average tax rate imposed on the mother was 32 per cent, when you took account of the welfare benefits clawed back when she worked."

Source: Dunlevy, Sue 'Taxing times for toiling mums,' *Daily Telegraph* 4 May 2007, p <http://www.news.com.au/story/0,23599,21666402-5007146,00.html> The full text of Apps, Patricia 'The structure of a sustainable income tax system,' available from [http://www.atax.unsw.edu.au/research/pitr-symposium-07/papers/Paper\\_05-Apps.pdf](http://www.atax.unsw.edu.au/research/pitr-symposium-07/papers/Paper_05-Apps.pdf)

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"I wonder if more than half a dozen people in Australia can take you confidently through the entire federal budget. One of my friends, a former senior public servant, doubts anyone can do it. Yet this document is arguably the most important single publication produced in Australia each year.

... Once upon a time, the real impact of the budget seemed to be in increased taxes ("Budget: beer and cigs up!" the newspaper posters would say), but today everything is much more complicated. Governments avoid increasing taxes and prefer to give tax cuts."

Source: Aitkin, Don 'Paper everywhere but no vision,' *Australian Financial Review* 7 May 2007 p 34

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"It seems that Cupid's arrow might have struck an assistant commissioner, Megan Yong, who told the couple that for next year's tax return the form would be amended to recognise same-sex couples, allowing them the option of lodging their return together.

The only problem is that same-sex marriages are not recognised, so the Tax Office would be allowing couples to file false returns. Still not happy with the prohibition on filing this year's returns together, the couple refused to leave until the coppers were called. With the prospect of spending Valentine's Day eve in the slammer, the pair eventually left."

Source: Gibson, Joel & Han, Phil 'Stay in touch - Tax-crossed lovers' *Sydney Morning Herald* 14 February 2007 p 20

\*\*\*\*\*

"Unfortunately, what is interesting to me can sometimes seem quite dull to others. As a tax lawyer I might fit the description as someone who "is good with figures but lacking the



personality to be an accountant". Once a tax lawyer I knew was described as being as interesting as the footnotes in a pension plan. These days when people ask me what area of law I work in, I give a knowing wink and say (in a whisper) that it is a three letter word ending with 'x'."

Source: Monash Distinguished Alumni Award 2001 Speech delivered by award recipient, Tony Pagone QC at the post-ceremony function in the Monash Law Faculty  
[http://www.monash.edu.au/alumni/news/distinguished-alumni/tpagone\\_speech.doc](http://www.monash.edu.au/alumni/news/distinguished-alumni/tpagone_speech.doc)

\*\*\*\*\*

"Ten per cent of all income tax collected by the commonwealth should be given to the states to spend as they see fit.

Australia should ditch the current system of the commonwealth funding the states at least in part through specific purpose payments, or "tied grants", and instead let state governments live or die by the spending priorities they believe in.

Economist Glen Withers offered the radical approach during a discussion on the future of federalism at the Australian Davos Connection's Future Summit in Melbourne yesterday."

Source: Lunn, Stephen 'Plea for tax, no strings attached' *The Australian* 16 May 2007 p 6

## **ATTA News June 2007**

<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](mailto:cfong@nd.edu.au)

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

### **Contents**

<b>1 Presidential column</b>	1
<b>2 2008 Conference News</b>	2
<b>3 Federal Election 2007-08: ALP advises intention to consider NZ model of consultation on tax changes</b>	3
<b>4 Taxation Institute – Free Student Membership and Discounts for Tax Teachers</b>	4
<b>5 Arrivals, departures and honours</b>	5
<b>6 AustLII funding crisis</b>	5
<b>7 Australian and New Zealand tax and related PhD and SJD theses completed and in progress</b>	6
<b>8 GST: Final report on public consultation on tax reform in Hong Kong</b>	16
<b>9 Vacancies</b>	17
<b>10 Tax, Accounting, Economics and Law Related Meetings</b>	20
<b>11 Recent publications</b>	28
<b>12 Quotable quotes</b>	30

This month I have invited Vice-President Adrian Sawyer, one of our New Zealand members to write the Presidents column. Adrian has provided us with a summary of the New Zealand 2007 Budget, which I am sure our Australian members will find very useful. Thanks Adrian.

Kerrie

### **1 Presidential column**

Following the Australian Federal Treasurer, the New Zealand Minister of Finance delivered his eighth Budget on 17 May 2007. Favourable tax initiatives featured prominently for larger businesses although this was not the case for individuals, self-employed and small businesses that are not in the corporate form.

High on the Budget list is the Business Tax Reform package involving reducing the company tax rate from 33% to 30% from 1 April 2008, and introducing a research and development (R&D) tax credit (modelled on the Australian tax credit) from the 2008-09 income year, set at 15 percent of eligible expenditure. The tax rate for widely-held savings vehicles and the top tax rate for Portfolio Investment Entities (PIEs) will also be reduced from 33% to 30%, from 1 April 2008. The active income of CFCs will be separated from passive income, with the former receiving a tax exemption. The 'grey list' of countries, for which the CFC rules do not apply on the basis that there is adequate taxation of the income in those countries, is to be repealed with the exception of Australia. The conduit rules are also to be repealed. Significant enhancements to the recently enacted KiwiSaver scheme were introduced comprising a new system of tax credits and compulsory employer matching contributions, designed to encourage more saving and make it easier for New Zealanders to save through KiwiSaver.

Other measures include \$NZ14.6 million for Inland Revenue over 2007-08 to 2009-10 to strengthen its auditing of property transactions. This is in response to speculative activity,

which the Government argues contributes to pushing up house prices and household debt levels. Changes to the compliance and penalties regime are proposed, with the Government intending to release a discussion document exploring potential measures for simplifying tax compliance, focusing particularly on small to medium-sized businesses. Later in 2007, a Limited Partnerships Bill will be introduced, the aim of which is to assist new technology and venture capital companies.

The rebate threshold of \$1,890 on individuals' charitable donations will be removed. For the year commencing 1 April 2008, all such donations to organisations with charitable donee status will qualify for the 33% rebate. The deduction limit on charitable donations made by companies and Maori authorities will also be removed. The company deduction will also be extended to small unlisted companies.

Enough said about the changes to New Zealand's tax system. I hope everyone is working on their papers for the 2008 ATTA Conference in Hobart. Already I have been working with my team on the early planning for the 2009 Conference in Christchurch. I echo Kerrie's thanks in the last newsletter for the feedback supporting an increase in the ATTA Conference fee for 2009.

With the end of semester upon us exams and exam marking come to the forefront. I wish everyone well at this busy time.

Adrian Sawyer  
Vice President

## **2 2008 Conference News**

We have a 'new look' conference website.... check it out at <http://www.utas.edu.au/business/faculty/ATTA08/>

The 2008 ATTA conference will be held on campus at the University of Tasmania at the University Centre, Churchill Ave, Sandy Bay. The university's Sandy Bay campus is almost directly opposite Wrest Point Casino (for those wanting to stay there).

However, for a fraction of the price we recommend you stay on campus in our brand new student accommodation block.

You'll find the university accommodation services in College Road, Sandy Bay. This facility is located in a natural bush setting and offers beautiful rooms, the best views in the city with a magnificent panorama of the harbour, great services and best of all - it's cheap..... and it's suitable for families. Bring the whole crew... stay for a week... or two!

The dining hall on site can cater 3 meals per day, or any meals as requested - Breakfast is \$8, Lunch \$10, Dinner \$15. Your additional guests will be able to purchase casual meals on an individual basis (from the dining room) or alternatively cook for themselves in the fully self contained units. Guests will also have free access to laundry facilities, gymnasium and squash courts.

Available accommodation includes:  
Single Rooms (\$50 per night or \$250 for a week)  
Double Rooms (some have ensuites) - limited availability

Flats (ranging from 1-6 bedrooms, fully self contained) - limited availability [Still waiting for summer rates to be approved for the double rooms and flats].

Apartments (6 bedrooms, fully self contained) - \$180 per night or \$900 for a week.... that works out to \$30 per person on a nightly basis.

All buildings are smoke-free zones.

Note: The apartments resemble stylish townhouses.... see photos and layout plans at <http://www.utas.edu.au/accommodation/prospective/hbt/selfcatered.htm>

To register your expression of interest in the university's accommodation services for ATTA2008 please contact [Simone.Bingham@utas.edu.au](mailto:Simone.Bingham@utas.edu.au).

Bernadette Smith

### **3 Federal Election 2007-08: ALP advises intention to consider NZ model of consultation on tax changes**

"On Tuesday 22 May 2007 in the House of Representatives, the Shadow Assistant Treasurer and Shadow Minister for Revenue and Competition Policy, Mr Chris Bowen, advised that if the Australian Labor Party (ALP) was successful in the Federal Election 2007-08, the ALP would consider adopting a model of consultation for tax changes similar to the New Zealand model.

Mr Bowen advised that if successful in forming Government, the ALP proposes to engage two or three specialist tax professionals and a number of tax practitioners to provide advice on how the consultation process could be improved and how Australia could effectively move towards the New Zealand model or a similar model.

The Hansard [House of Representatives Hansard, Tuesday 22 May 2007, proof copy, pp33-35] is available on the Parliament of Australia Web site (<http://www.aph.gov.au/>)"

Source: KPMG *Daily Tax News* 23 May 2007

### **Commentary on the NZ Generic Tax Policy Process**

The Australian Shadow Assistant Treasurer and Shadow Minister for Revenue and Competition Policy, Mr Chris Bowen, has noted that the ALP would consider adopting a model of consultation for tax changes similar to the New Zealand model (the Generic Tax Policy Process).

Since 1994 tax policy in New Zealand has largely been developed in accordance with the GTPP. The objectives of this generic process are earlier and explicit consideration of key policy elements and trade-offs, opportunities for substantial external input and increased transparency, clear responsibilities and accountabilities, better management of the tax policy process, and regular review of tax policy.

The GTPP has five phases (strategic, tactical, operational, legislative, and implementation and review) and is underpinned by a specialization of roles of the Treasury and the Inland Revenue Department. Broadly speaking the Treasury is responsible for the earlier phases of the process and the Inland Revenue Department for the later, although both agencies work closely together through all the phases.

A key feature of the GTPP is a three-year revenue strategy linked to the government's economic strategy. This strategy is given effect through a rolling tax policy work program, which covers an 18-month period. The proposed tax policy work program is presented in a joint report by the Treasury and the Inland Revenue Department to Treasury Ministers and the Minister of Revenue. Once Ministerial approval is received the work program then becomes a detailed tax policy agreement between the government and the two departments.

Further information on the GTPP can be found at:

<http://www.ird.govt.nz/aboutir/reports/briefing/briefing-2005/bim-part2/bim-part2.html>

<http://www.taxpolicy.ird.govt.nz/news/presentations/ethics.html#gtp>

Patrick Nolan

#### **4 Taxation Institute – Free Student Membership and Discounts for Tax Teachers**

Students: The Taxation Institute is Australia's premier tax education body providing essential services to over 35,000 tax professionals. The Institute's student membership program is free and provides support and resources to undergraduates and postgraduates in the field of tax. The benefits of student membership are:

- § No joining fee
- § Access to the most current tax resources from Australia's leading tax professionals
- § Access to the Taxation Institute's website including the current years' editions of Taxation in Australia journal
- § Member rates to attend education events (including young Member luncheons aimed specifically at young tax professionals)
- § Discounts on selected third party products
- § 20% discount on Thomson Australian Tax Handbook
- § Access to TaxVine – the Institute's weekly tax e-newsletter (via the Taxation Institute's website)
- § Networking and career opportunities
- § Access to ConTax student e-newsletter which contains discount opportunities, hot topic articles, reading lists and vital tax related links

Teachers: If you are interested in promoting the Taxation Institute's free student membership to your students, please contact Jessi Guy (details below) for more information or to receive an information pack including student membership brochures. You will also receive Tax teacher vouchers entitling you to attend certain Taxation Institute seminars free of charge. The Taxation Institute provides all of its Members with access to Australia's best tax education, presentations, papers and products and services. Tax teachers are encouraged to consider membership with the Taxation Institute – for further information you can access our Member Benefits Brochure at [www.taxinstitute.com.au](http://www.taxinstitute.com.au) or contact the membership team at [membership@taxinstitute.com.au](mailto:membership@taxinstitute.com.au).

Jessi Guy  
NSW State Manager  
P: (02) 8223 0043  
E: jessiguy@taxinstitute.com.au

## 5 Arrivals, departures and honours

Congratulations to **Grant Richardson** on his appointment as Associate Professor in the Department of Accountancy at the City University of Hong Kong (with retroactive effect from 1 July 2006).

\*\*\*\*\*

"On Tuesday 22 May 2007, the University of New South Wales announced that **Bob Deutsch** has been appointed as the first KPMG sponsored Professor of Taxation at the Australian School of Taxation (Atax) in the Faculty of Law.

Professor Neil Warren, Head of Atax, welcomed the appointment to the new KPMG Chair of Taxation. "Professor Deutsch brings with him a wealth of experience across the fields of company taxation, international tax and superannuation," Professor Warren said.

"His breadth and depth of knowledge on the topic of taxation law will further build on Atax's already very strong representation in the fields of international tax and superannuation, and we are very thankful to KPMG for making his appointment possible through their funding of the new Chair."

Ross Doherty, National Managing Partner of Tax at KPMG, applauded this appointment which will see Professor Deutsch spend part of his time at KPMG.

Mr Doherty said "It is very important for KPMG to support academic endeavours in the area of taxation. This will benefit the tax industry by building bridges between academia and tax practitioners.

"As one of Australia's leading tax lawyers with extensive experience as a tax practitioner, both with professional bodies and tax authorities and some 14 years in academia, Professor Deutsch is uniquely positioned to contribute to KPMG and the wider discipline of tax in the coming years."

Source: KPMG *Daily Tax News* 24 May 2007

## 6 AustLII funding crisis

This item which was mentioned in the last *ATTA News*, will be raised at the next AGM in Hobart, January 2008.

## **7 Australian and New Zealand tax and related PhD and SJD theses completed and in progress**

### **Introduction**

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. Previous versions were published in *ATTA News* for December 2002, March 2004, April 2005 and June 2006. If the thesis has been published or made available electronically, this is indicated. I acknowledge many people who have supplied information for this list. Please let me know of any errors.

\* 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

Alpert, Karen *The effects of taxation on put-call parity and option exercise behaviour*, University of Queensland School of Business, 2004

Ariff, Mohamed *An investigation of tax-induced dividend effects in the Singapore equity market*, University of Queensland School of Business, 1985

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](http://setis.library.usyd.edu.au/adt/public_html/adt-NU/public/adt-NU20020917.133138) or  
<http://ses.library.usyd.edu.au/handle/2123/846>

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

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, Prof Stephen Bottomley, 2005, *Is it Australia's? Residency and source analysed*, Research Study No 44, Sydney, Australian Tax Research Foundation, 2005

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  
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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 (James Cook University) and A/Prof Lee Burns (University of Sydney), 2005



- French, Rebecca *The constitutional prohibitions in Sections 51(2) and 99 against the Commonwealth discriminating between or giving preference to states in laws of taxation, trade and commerce and revenue*, University of Melbourne, Faculty of Law, Prof Cheryl Saunders, 2005
- 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
- Jaques, Julianne *The cash flow corporate tax as an integration mechanism*, University of Melbourne Faculty of Law, 2004 \*
- 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
- 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
- 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, 2006
- 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 impact of complexity upon unintentional noncompliance for Australian personal income taxpayers*, 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>
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- McGill, Stuart *The Australian social wage*, New School for Social Research, 1990 and on microfilm by and published Ann Arbor, Mich, UMI, 1990
- Monem, Reza Mohammed *Earnings management in response to political costs: an investigation of Australian gold mining firms*, University of Queensland Dept of Commerce, 2000.

- Murray, Jane *Taxes, transfers and the labour supply of sole parents*, University of Sydney, 1996
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- 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
- Peter, Vasanthi Monsingh *Direct taxation and its effect on saving and capital formation in Asian economies*, Curtin University of Technology School of Economics and Finance, 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
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- Pope, Jeffrey *The compliance costs of major commonwealth taxes in Australia*, Curtin University of Technology, 1993
- Rametse, Nthathi *Start-up tax compliance costs of the GST for small businesses in Australia*, Curtin University of Technology, A/Prof Jeff Pope, 2006
- 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

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<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 <http://tux.lib.deakin.edu.au/adt-VDU/public/adt-VDU20060728.112650>

Sawyer, Adrian *Developing an international (world) tax organisation for administering binding rulings and APAs - the way forward*, University of Virginia School of Law, Prof Paul B Stephan, 2007\*

Schostok, Thomas *Legal policies affecting the initial tax consolidation decision*, Bond University, Prof Duncan Bentley, 2004

Selig, Matt *Characterisation of foreign entities for tax purposes*, Deakin University School of Law, Prof Rick Krever, 2003

Sidhu, Baljit Kaur *The role of political costs in the tax effect accounting policy choice*, University of Sydney, 1993

Smith, David Michael *Stock-in-trade valuation in the United Kingdom 1840 to 1959*, Deakin University School of Accounting and Finance/Faculty of Business and Law, 2000

Smith, Dominic Scott *The taxation of the offshore oil industry*, University of Western Sydney, School of Business, 1990 <http://library.uws.edu.au/adt-NUWS/public/adt-NUWS20030707.092254>

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

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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.

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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 \*

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

Wickerson, John *Managing the risks to the revenue: a new model for evaluating taxpayer audit programs*, University of Canberra, Prof Roman Tomasic and Prof Brian Andrew, 1995  
<http://erl.canberra.edu.au./public/adt-AUC20061113.085145>

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 *Operating costs of, and compliance with, VAT in Ethiopia*, Atax, University of New South Wales, A/P Binh Tran-Nam and A/P Marg McKerchar

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

Bevacqua, Giovanni *Legal remedies for administrative errors in tax*, University of New South Wales, Atax, Michael Walpole

Cashmere, Maurice *A determination of the role of the concept of a business purpose as the basis for applying a legislative general anti-avoidance rule in the area of tax avoidance in Australia by reference to a comparative analysis of the experience of other Anglo jurisdictions*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever

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

Datt, Kalmen *The rights and obligations of directors and other officers of companies in Australia in respect of tax from the perspective of policy and law*, University of New South Wales, Atax, Michael Walpole

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 Taxation Law and Policy Research Institute, Prof Paul Von Nessen (Monash University) and A/Prof Julie Cassidy (Deakin University)

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

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 *Mass marketed tax avoidance schemes*, University of New South Wales, Atax, Prof Chris Evans (University of New South Wales) and Prof Dale Pinto (Curtin University)

Gerber, Solomon *Taxation of trusts*, University of New South Wales, Faculty of Business

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

Guglyuvatyy, Evgeny *Environmental taxes and subsidies: What is the adequate fiscal policy for dealing with environmental problems?* University of New South Wales, Atax, A/P Margaret McKerchar and A/P Binh Tran Nam

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, Profs Rick Krever, Richard Cullen and Max King

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

Hodgson, Helen *A proposal for a family tax transfer system*, University of New South Wales, Atax, Prof Chris Evans and Prof Bettina Cass (University of New South Wales, Social Policy Research Centre)

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*, Deakin University Faculty of Law

James, Kathryn *Tax policy and distributive justice - a GST case study*, Monash University Taxation Law and Policy Research Institute, Profs Rick Krever & Jeff Waincymer

Jarvie, Deborah *Optimizing the balance between alternative forms of governmental tax policy, regulations and decentralized decision-making, for sustainable water management*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever

Kaushik, Mohan Swaroop *The future of international taxation transfer pricing principles in digital age*, Monash University Taxation Law and Policy Research Institute, Dr Bill Orow

- Kendall, Keith *The suitability of the value added tax for developing countries in South East Asia*, University of Sydney Faculty of Law, Prof Graeme Cooper
- Kenny, Paul *The 1999 Ralph Report*, Deakin University, A/Prof Julie Cassidy
- Khoury, Daniel *The effect of the introduction of fringe benefits tax on the remuneration policies of Australian businesses*, Monash University Taxation Law and Policy Research Institute, Prof Paul von Nessen & Dr Martin Samy
- Latham, Craig *The Australian income taxation of electronic commerce*, Charles Sturt University, Dr Anne Ardagh, Dr Nabil Orow and Stephen Gates
- Lavermicocca, Catriona *Tax risk management and its impact on compliance by large corporate tax payers*, University of New South Wales, Atax, A/Prof Margaret McKerchar
- Lignier, Philip *Identifying and estimating managerial benefits induced by compliance with taxation requirements of Australian SMEs*, University of New South Wales, Atax, Prof Chris Evans
- McLaren, John, *Will tax havens survive in the current international environment?* RMIT University, Prof Margaret Jackson
- McManus, Jacqui *Facilitating and nurturing learning in the workplace: a case study in tax administration*, University of New South Wales, Atax, Prof Neil Warren (University of New South Wales) and A/Prof David Beckett (University of Melbourne Faculty of Education)
- Marriott, Lisa *The Politics of retirement savings taxation: a trans-Tasman comparison (1975 - 2005)*, Victoria University of Wellington, Prof Kevin Holmes and A/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
- Olsen, Mark *Prescribed powers of revenue administration in developing countries*, Deakin University School of Law,
- Pizzacalla, Mark *Policy and conceptual framework of the Australian taxation system in relation to small and medium sized enterprises*, Monash University Taxation Law and Policy Research Institute, Dr Bill Orow
- Rankine, Campbell *An examination of the Australian system of the taxation of trusts with proposals for the adoption of an 'entity' based approach*, University of New South Wales Faculty of Law, A/Prof Michael Walpole
- Ross-Gowan, Ian *The identification of opportunities to better harmonise tax legislation and accounting standards post the introduction of IFRS and the tax consolidations regime*, University of New South Wales, Atax, A/Prof Michael Walpole and Gordon Mackenzie
- 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

Sharkey, Nolan *Developing culturally neutral tax regimes: a case study of businesses in China*, University of New South Wales Faculty of Law, Prof Neil Warren (Atax, University of New South Wales), A/Prof Hans Hendrichske (Arts, University of New South Wales)

Sherman, Timothy *The introduction of the consolidated regime into the Income Tax Assessment Act 1997: An analysis of the effect on the subsidiary disposal decision for a corporate group*, University of Melbourne Faculty of Law, Profs Geof Stapledon & Cameron Rider \*

Smart, Martha *An empirical investigation into the effect of the compliance and penalties regime on voluntary tax compliance: a New Zealand study*, University of Canterbury, A/Prof 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, A/Prof Hope Ashiabor and A/Prof Malcolm Voyce, 2007

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

Ting, Antony *Taxation of corporate groups under Consolidation regime: An international comparative study*, University of Sydney Faculty of Law, Profs Richard Vann & Graeme Cooper

Tooma, Rachel *General anti-avoidance and indirect taxation*, University of New South Wales, Atax, A/Prof Michael Walpole

Tregoning, Ian *A comparison of the legal and accounting concepts of goodwill*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever

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

Wilson-Rogers, Nicole *Part IVA, Division 165 and s 67 under the microscope. Evaluating the general anti avoidance rules in Australian revenue law*, University of Western Australia Faculty of Law, A/Prof Glen Barton

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 Taxation Law and Policy Research Institute, Profs Richard Cullen and Paul von Nessen

Yesegat, Wollela Abehodie *Estimating the administrative compliance costs of VAT in Ethiopia: tax compliance costs/tax operating costs*, University of New South Wales, Atax A/Prof Binh Tran-Nam and A/Prof Margaret McKerchar

Yuan, Bo *An analysis of the economic interaction of transfer pricing regime for intangible assets in China and Australia*, Deakin University

**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://wwwlib.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.

Some individual Australian academic websites include:

Australian National University College of Law  
<http://law.anu.edu.au/researchStudents/MeetStudents.asp>  
Deakin University Faculty of Business and Law Higher Degree by Research Completions  
[http://www.research.deakin.edu.au/performance/pubs/reports/database/dynamic/output/faculty/faculty.php?fac\\_code=1&year=2005#hdr\\_completions](http://www.research.deakin.edu.au/performance/pubs/reports/database/dynamic/output/faculty/faculty.php?fac_code=1&year=2005#hdr_completions)  
Monash University Taxation Law and Policy Research Institute  
<http://www.buseco.monash.edu.au/blt/tpri/hdr-tpri.php>  
University of Melbourne Law School <http://research.law.unimelb.edu.au/go/research-higher-degree-program>  
University of New South Wales Faculty of Law  
<http://www.law.unsw.edu.au/research/researchstudents.asp>  
University of Sydney Faculty of Law  
[http://www.law.usyd.edu.au/research/student\\_projects.shtml](http://www.law.usyd.edu.au/research/student_projects.shtml)

Colin Fong

## **8 GST: Final report on public consultation on tax reform in Hong Kong**

"On Tuesday 12 June 2007, the Hong Kong Government released the final report from the consultation process on taxation reform in Hong Kong. 'The Final Report of Public Consultation on Tax Reform' reflects on the fact that the Hong Kong public was strongly against a goods and services tax (GST) and that there is insufficient public support and the conditions are not right for the introduction of a GST.

The report also includes discussion on the options presented for broadening the tax base, but notes that the Government is of the view that no single option other than a GST can satisfy all of the issues associated with broadening the tax base.

As way of background, on 18 July 2006 the Hong Kong Government released a Consultation Document on GST and tax reform in Hong Kong entitled 'Broadening the Tax Base, Ensuring our Future Prosperity: What's the Best Option for Hong Kong?' (see dtn 19 July 2006 item 1).

The Consultation Document, presented the rationale for reform, a proposed GST framework, household and business offsets, some analyses of the implications and a timetable for implementation.

On 5 December 2006, the Hong Kong Government released an Interim Report of Public Consultation on Tax Reform (see dtn 7 December 2006 item 15). As part of the interim report, the Hong Kong Financial Secretary, Mr Henry Tang, said the Hong Kong Government would no longer promote the introduction of GST during the nine-month consultation period (scheduled to end on 31 March 2007) due to the absence of public support for the proposed measure.

The media release is available on the Hong Kong Government Web site (<http://www.info.gov.hk>).

The Report is available on the Hong Kong Tax Reform Web site (<http://www.taxreform.gov.hk>)."

Source: KPMG Daily Tax News 14 June 2007

## **9 Vacancies**

### **Professor of Taxation Law and Policy (A368-07A)**

#### **Department of Commercial Law, The University of Auckland Business School.**

The Department of Commercial Law is seeking to appoint a legal academic or lawyer with excellent tax credentials as a Professor of Taxation Law and Policy to provide leadership in tax teaching, research and policy.

Location Auckland

Term of Contract Permanent

Closing Date 30 September 2007

Position Overview The Department of Commercial Law at The University of Auckland is seeking to make a senior, fulltime, permanent appointment of a Professor of Taxation Law and Policy. To be appointed as a Professor you should preferably have an excellent and sustained record of published research and teaching in tax but applicants without a substantial publication record who are recognised as truly outstanding senior tax practitioners will be considered. Applicants must have a good undergraduate degree in law and a post graduate degree in law or taxation. Ideally, applicants would also have qualifications or experience in economics or fiscal policy.

The University of Auckland is New Zealand's leading research led University with around 30,000 students across several campuses. The Department of Commercial Law is one of eight departments within the Faculty of Business and Economics. The Department comprises an active group of some 20 scholars teaching and researching in the areas of private and commercial law and taxation. Close links are maintained with the University's Research Centre for Business Law and Faculty of Law.

The Department offers undergraduate courses primarily for business students but also some law students. At postgraduate level, the Department offers the Master of Taxation Studies, New Zealand's only masters' level qualification in tax, and staff teach commercial law courses for the Faculty of Law's LLM. Students in the MTaxS Programme comprise both law and accounting graduates. The Department is seeking to appoint a tax expert who can provide leadership to the Department's existing tax staff and who will strengthen the Department's recognised expertise in Taxation Law.

Inquiries of an academic nature can be address to Associate Prof. Mike Gedye, Department of Commercial Law, The University of Auckland, Private Bag 92019, Auckland, New Zealand. Telephone (649) 3737599 Ext.85666  
E-mail [m.gedye@auckland.ac.nz](mailto:m.gedye@auckland.ac.nz)

Further information can be found, and applications made, online at [www.vacancies.auckland.ac.nz](http://www.vacancies.auckland.ac.nz)

The University of Auckland Business School business programmes are accredited by AACSB International, EQUIS and AMBA.

#### Job Description

Responsible To Head of Department

Key Accountability Areas You will be responsible to the Vice-Chancellor through the Head of the Department of Commercial Law and the Dean of the Faculty of Business and Economics for such research, teaching and related duties, including examining, as may be required.

You will be expected:

- to teach tax law and practice at all levels from undergraduate to postgraduate and to provide supervision to post graduate students;
- to undertake a programme of internationally recognised research and publishing in tax;
- to comment publicly on Government tax policy and to become involved in reform initiatives;
- to offer academic leadership in the area of taxation law;
- to assume an appropriate share of administrative responsibilities within both the Department and the Faculty, including acting as Director of the Master of Taxation Studies Programme.

#### Person Specification

Qualifications A strong undergraduate law degree from a good university and a first class masters degree in law or tax.

Experience An established research and publishing record or top level experience in taxation law.

\*\*\*\*\*

#### **Academic Fellow: Learning and Teaching**

**University of New South Wales, Faculty of Law**, Lecturer/Senior Lecturer, REF. 4990NET  
<http://www.hr.unsw.edu.au/services/recruitment/jobs/18050701.html>

The Faculty of Law is inviting applications from motivated and flexible professionals to take a leading role in developing the learning and teaching profile of the Faculty. The successful applicant will work with the Associate Dean (Education) in the Law Faculty in order to provide effective support in the achievement of the Faculty's learning and teaching objectives.

This role supports, advises and assists in the improvement of learning and teaching within the faculty, by identifying and the dissemination of good practice.

The role involves:

- Guiding teaching teams on course design and the integration of mixed mode delivery
- Facilitating workshops on learning and teaching priority areas
- Illustrating teaching teams in developing appropriate teaching styles

Applicants should have demonstrated experience in the improvement of learning and teaching in the areas of law or taxation, with a continuing commitment to improving the quality of resources and delivery that will make a strong impact in the Faculty.

This position is for a period of two years fixed term starting immediately. The salary range for Lecturer is A\$68,320 - A\$80,541 per year depending on qualifications and experience. The salary range for Senior Lecturer is A\$82,982 - A\$95,202 per year depending on qualifications and experience.

## POSITION DESCRIPTION

### JOB PURPOSE

To support, advise and assist the Associate Dean (Education); Heads of School of Law and of Taxation; the Educational Designer (E-Learning); teaching teams and individual teachers in the Faculty in achieving high priority learning and teaching goals/initiatives.

To assist the Faculty in responding to requests for information related to Learning and Teaching and compliance with Learning and Teaching guidelines.

### MAIN DUTIES

To draw on Carrick & other discipline based curriculum innovation projects to support learning & teaching in the Faculty

To promote and support applications for Faculty, UNSW & national Learning & Teaching grants and awards by the staff.

To initiate and promote research on learning and teaching in relation to high priority Faculty learning & teaching goals

To assist the Associate Dean (Education) and Heads of School in responding to requests for Learning and Teaching information from the UNSW Chancellery Division

To work with the Educational Designer (E-Learning) in the strategic development of new technologies for improvement of the learning experience of students within the Faculty

To meet regularly to share with other fellows, emerging issues & resources and to support collaborative problem solving

To advise the UNSW Learning & Teaching Unit of faculty requirements that may benefit from central support

To be supported by centrally funded Learning & Teaching Unit faculty liaison teams with expertise in curriculum development including graduate attributes, new learning & teaching developments, (including online innovations that enhance student learning) and student learning support staff

Cooperate with all health and safety policies and procedures of the university and take all reasonable care to ensure that their actions or omissions do not impact on the health and safety of others in the university

### ENVIRONMENT

The Academic Fellow (Learning and Teaching) in the Faculty of Law reports to and is supervised by the Associate Dean (Education).

The Educational Designer (E-Learning) will work with (or to - as appropriate) the Academic Fellow (Learning and Teaching) in achieving the Faculty's aims in relation to development and use of educational technology to achieve pedagogic ends.

### PRINCIPAL ACCOUNTABILITIES

The Academic Fellow (Learning & Teaching) will assist in the advancement of learning and teaching in the faculty and the identification and dissemination of good practice. The role may involve:

Guiding teaching teams on course design and the integration of mixed modes of delivery

Providing support for new academics and sessional staff

Guiding teaching teams in developing appropriate teaching styles according to size of class and location of students

Facilitating workshops within the Faculty on learning and teaching priority areas of the Faculty

Advising the Associate Dean (Education) and the Heads of School on Learning and Teaching matters

## SELECTION CRITERIA

A qualification in Law or Taxation and substantial high level experience in the improvement of learning and teaching in either of those disciplines; or a qualification in Higher Education/Educational Design with an interest in and aptitude for improvement of learning and teaching in Law, Taxation or a related discipline

Demonstrated commitment to improving the quality of learning and teaching in the Faculty  
Capacity to implement a programmatic approach to building learning and teaching capacities  
Demonstrated participation in the scholarship of learning and teaching in Law, Taxation or a related discipline

Evidence of collegial leadership in managing change

Highly developed and effective communication skills

Knowledge of OHS responsibilities and commitment to attending relevant OHS training

Knowledge of equal opportunity principles

Applicants should systematically address the selection criteria in their application.

Having read all the documentation, you may then direct any enquiries to A/Professor Michael Walpole Telephone: (61 2) 9385 9526, Email: [m.walpole@unsw.edu.au](mailto:m.walpole@unsw.edu.au)

### Web Links

[www.law.unsw.edu.au](http://www.law.unsw.edu.au)

[www.atax.unsw.edu.au](http://www.atax.unsw.edu.au)

Applications close: 09 July 2007

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

### **Local**

#### **Legal framework for eResearch conference 2007** 11-12 July, Surfers Paradise.

Conference examining legal issues in Australia and internationally Faculty of Law, Queensland University of Technology. With vast change to the global research sector due to advances in information and communications technology eResearch now supports all disciplines from the sciences to humanities. This conference will examine legal issues facing eResearch both in Australia and internationally such as contractual frameworks, data ownership/access/reuse, privacy, Science Commons and IP licensing. It will provide insights into new ways of thinking about research management in the expanding eResearch environment. Register now @ [www.eResearch.law.qut.edu.au](http://www.eResearch.law.qut.edu.au), or for more information email [eResearch.law@qut.edu.au](mailto:eResearch.law@qut.edu.au)

**Australian Law Postgraduate Network Inaugural Conference** 16-17 September, Coffs Harbour 2007. The ALPN Conference is aimed at postgraduate law students and their supervisors. The deadline for papers and posters has been extended to the 16th July, 2007. All full papers will be double blind peer reviewed and published in the Conference proceedings. Prizes are being awarded for the best and highly commended refereed paper and poster.

The Conference has many other benefits for students and supervisors as well. We have several workshops planned for students and supervisors, with staff from several universities around Australia assisting in facilitating these sessions. We also have a panel session planned to examine trends in legal research, and a focus group session facilitated by Professor David Farrier from the University of Wollongong, exploring issues and concerns in postgraduate research.

There are two high profile two keynote speakers – Dr Terry Hutchinson (QUT) and Dr Margaret Kiley (ANU). Terry Hutchinson is a Senior Lecturer within the Queensland University of Technology Law School, and specialises in legal research training. She published the second edition of her book, *Researching and Writing in Law*, in 2006, and has also published recent articles in this area. Dr Margaret Kiley has researched in the area of postgraduate research education for over ten years, with her PhD in the area of international students undertaking research degrees in Australia. Margaret has a background in education, and is currently working at the Australian National University with staff involved in supervising research students from Honours through to Doctorates. Further, Steve Mark, the Legal Services Commissioner in NSW, will be delivering the address at the Conference Dinner.

Please direct your postgraduate students to the ALPN Conference website for more information, <http://www.alpn.edu.au/?q=conference/2007>. Alternatively, they may contact the Conference Organiser, Dr Amanda Kennedy, [amanda.kennedy@une.edu.au](mailto:amanda.kennedy@une.edu.au)

Thank you for supporting this important event.

Professor Stephen Colbran  
Acting Deputy Vice-Chancellor  
(Academic Planning and Renewal)  
University of New England  
Armidale NSW 2351  
AUSTRALIA  
Phone: +61 2 6773 3896  
Fax: +61 2 6773 3509  
Email: [stephen.colbran@une.edu.au](mailto:stephen.colbran@une.edu.au)

**University of Melbourne Graduate Tax Program 2007.** Melbourne Law School offers a comprehensive tax program at postgraduate level. The program is designed and taught by senior tax practitioners in conjunction with academic tax specialists.

The program offers subjects designed for those who are commencing careers in taxation, and subjects which will assist practitioners of all levels of experience to maintain their skills and knowledge in an era of continuous tax law change. The tax program is open to lawyers and non-lawyers and provides the opportunity to gain an internationally recognised degree from one of the world's top Universities.

Faculty Teachers

Associate Professor Ann O'Connell; Associate Professor Miranda Stewart; Ms Michelle Herring; Ms Sunita Jogarajan; Dr Mike Kobetsky

Adjunct Teachers in 2007

Mr Duncan Baxter, Blake Dawson Waldron; Mr Aldrin De Zilva, Horwath Tax Lawyers; Mr Jean Paul Donga, Ernst & Young; Mr Michael Flynn, Victorian Bar; Mr Martin Fry, Allens Arthur Robinson; Mr Peter Gillies, Pitcher Partners; Ms Gitte Heij, CARA Consulting; Mr Paul Hockridge, William Buck; Mr Jim Murray, TT Legal; Mr Tim Neilson, Greenwoods & Freehills; Mr Frank O'Loughlin, Victorian Bar; Professor Cameron Rider, Allens Arthur Robinson; Mr Fred Schenck, Webb Martin; Ms Shannon Smit, Ernst & Young; Mr Ken Spence, Shaddick & Spence; Professor John Tiley, Cambridge University

Subjects in 2007

- Asian Comparative Tax Law Systems, 29 August – 4 September
- Capital Gains Tax: Problems in Practice, 14 – 20 November
- Corporate Taxation (Companies and Consolidation), Semester 2: Tuesday 6pm – 8pm
- Corporate Taxation (Shareholders, Debt and Equity), Semester 1: Thursday 6pm – 8pm
- Goods and Services Tax Principles, Semester 2: Monday 6pm – 8pm
- International Taxation: Principles and Structure, Semester 2: Wednesday 6pm – 8pm
- Taxation of Business and Investment Income A, Semester 1: Wednesday 6pm – 8pm

- Taxation of Intellectual Property, 17 – 23 October
- Taxation of Superannuation, 4 – 10 July

Qualifications Available

- Master of Laws
- Master of Commercial Law
- Master of International Tax
- Master of Tax
- Graduate Diploma in International Tax
- Graduate Diploma in Tax

Individual subjects may be taken with or without assessment for CPD and CLE purposes.

For more information contact Graduate Administration Office, Faculty of Law, The

University of Melbourne Victoria 3010, Australia t +61 3 8344 6190

law-postgrad@unimelb.edu.au; <http://graduate.law.unimelb.edu.au>

**Jurisprudence of Tax**, Professor **John Prebble**, BA, LLB (Hons) Auckland; BCL Oxon; JSD Cornell; Inner Temple, Professor and former Dean of Law at the Victoria University of Wellington, July 16-20, 2007.

This course examines income tax law from the perspective of a number of schools of jurisprudence. A significant theme is that income tax law may be seen as qualitatively different from other areas of law and that jurisprudential theory can shed light on the reasons for and the nature of this difference. The unit gives some time to the political and social policy aspects of income tax law but its main thrust is in legal theory. The unit considers a range of theories and theorists including natural law; Kelsen and other positivists, autopoiesis or systems theory, and Lon Fuller's writings on fictions, Epstein, Rawls, Hayek and Unger. Theory is considered through the lens of reports of decided cases, mainly cases that turn on the distinction between capital and revenue. Cases are drawn primarily from the United Kingdom and Australia and also the United States. The course is taught by leading international tax law scholar Professor John Prebble.

The course is co-sponsored by the **Faculty of Law and the Discipline of Business Law, Faculty of Economics and Business, University of Sydney**. The course will be held at the Law School, 173-175 Philip Street, Sydney.

Cost: Academic price for registration on an "Attendance Only" Basis is \$1,000

Enquiries: Ms Val Carey (02) 95310238 or [v.carey@usyd.edu.au](mailto:v.carey@usyd.edu.au)

**The University of Sydney Law School** will offer a number of postgraduate units in Taxation Law in 2007. These units are available for credit as well as on a single unit "attendance only" or CLE basis. The following units are being offered for 2007:

Advanced Customs Law

Advanced GST

Australian International Tax

Comparative Corporate Tax (with Peter Harris)

Comparative Income Tax

Comparative International Tax

Comparative Value Added Tax

Corporate Tax

Customs Law

Goods and Services Tax

Impact of Tax on Business Structures and Operations

Jurisprudence of Tax (with John Prebble)

Partnerships and Trusts

Stamp Duties

Tax Administration

Taxation of Business and Investment – A

Taxation of Business and Investment – B

Taxation of Corporate Groups  
Taxation of CFCs, FIFs and Transferor Trusts  
Taxation of Financial Transactions and Institutions  
Taxation of Superannuation  
Tax Litigation  
Tax Treaties  
Transfer Pricing  
UK International Tax (with Malcolm Gammie)  
US International Tax (with David Rosenbloom)

Information about our programs and details regarding the units of study can be found by accessing the website for the Ross Parsons Centre of Corporate, Commercial and Taxation Law at [www.parsons.law.usyd.edu.au/TaxationLaw/](http://www.parsons.law.usyd.edu.au/TaxationLaw/). Queries regarding single unit enrolment should be directed to Ms Val Carey, the Continuing Legal Education Coordinator at Sydney Law School (telephone 9351 0238, email [V.Carey@usyd.edu.au](mailto:V.Carey@usyd.edu.au)).

**Taxation Institute of Australia** <http://www.taxinstitute.com.au> lists many of the TIA conferences, conventions, seminars, breakfast clubs. **3rd Consolidation Symposium: Dealing with mergers, acquisitions & divestments**, 19 July 2007, Airport Hilton, Melbourne. Seventh Annual States' Taxation Conference, Hyatt Hotel, Canberra, 26-27 July 2007. For further enquiries, contact Sarah Hadfield by telephone on (02) 8223 0031 or by email by clicking <mailto:sarahhadfield@taxinstitute.com.au> Register online at <http://www.taxinstitute.com.au>

**2007 Queensland State Convention, Reach for the Stars**, 2 – 3 August 2007, Holiday Inn, Surfers Paradise. After a one year break the Queensland State Convention is back and bigger than ever! Early Bird rates end Monday 25 June. Convention Dinner taking place at the prestigious Q1, Surfers Paradise, the Convention Dinner is sure to be a highlight of the convention. Limited tickets available, pre-booking is essential. Program highlights include:

**Justice Ian Gzell** on the Courts, Tax and Commercial Litigation

International Tax and the New CGT Exposures with **Ken Spence**

**Allan McPherson** on the new superannuation regime

Doing Business with Chindia presented by **Tom Seymour**

**David Bloom QC** on the Commissioner's Access Guidelines

**Mark Robertson** on the Developments in the Taxation of Trusts

The convention also features several concurrent sessions in both an SME and Corporate stream. Professional Development Accreditation 14 CPD Hours

Contact Information State Manager: Monique Belousoff PD Co-ordinators: Amber Westbury Georgina Tunnah Phone: 07 3225 5200; Fax: 07 3225 5222; Email: [qld@taxinstitute.com.au](mailto:qld@taxinstitute.com.au) Address: PO Box 7071 Riverside Centre Brisbane QLD 4000

**International Telecommunications Societys Africa-Asia-Australasia Regional Conference**, 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.

**Important Dates:** 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

#### **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.

**Twentieth Annual Australasian Tax Teachers Association Conference 2008**, 23 - 25 January 2008, University of Tasmania, Hobart. Contacts Bernadette Smith, [B.N.Smith@utas.edu.au](mailto:B.N.Smith@utas.edu.au); [Sonia.Shimeld@utas.edu.au](mailto:Sonia.Shimeld@utas.edu.au); [Simone.Bingham@utas.edu.au](mailto:Simone.Bingham@utas.edu.au)



<http://www.utas.edu.au/business/faculty/ATTA08/index.htm>

## **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 **Tax Research Network (TRN) 16th Annual Conference** will be held in Sheffield under the aegis of the Management School, University of Sheffield, on 6-7 September 2007. The over-arching theme of the Conference is Tax and Accountability. Papers are invited which consider the various aspects of this theme – particularly evasion, avoidance, planning, compliance, corporate social responsibility, corporate governance, etc. - from different standpoints (individual, corporate, practitioner, government, tax authority) from the UK and overseas. While Tax and Accountability will be the main theme, offers of papers on other taxation issues will be welcomed.

Potential presenters should send an abstract of their paper (accompanied by the full paper, if available) in Word format as an e-mail attachment to the conference organiser, Dr. Jane Frecknall Hughes ([j.frecknall-hughes@sheffield.ac.uk](mailto:j.frecknall-hughes@sheffield.ac.uk)) by 31 March 2007. Authors will be notified as soon as possible thereafter if their papers have been accepted. Full papers (if not submitted initially) will be required by 15 July 2007.  
email: [j.frecknall-hughes@sheffield.ac.uk](mailto:j.frecknall-hughes@sheffield.ac.uk)

Details of conference venue, registration procedures, travel and other arrangements will be notified in due course. Please note that booking for the conference should be done electronically via the TRN website at [trn.org.co.uk](http://trn.org.co.uk) when forms become available. We expect to reimburse travel and other conference expenses incurred by UK presenters in full, and to offer a substantial contribution towards the costs of overseas presenters.

Any queries should be directed to Dr. Jane Frecknall Hughes at the above e-mail address. We look forward to welcoming you to Sheffield.

**The 8th Annual Global Environmental Taxation Conference** Innovation, Technology and Employment: Impacts of Environmental Fiscal Reforms and Other Market-Based Instruments. Green Budget Germany and the University of Regensburg, 18-20 October 2007, Munich, Germany.

The objective of the conference is to examine the positive effects of Environmental Fiscal Reform (EFR) on innovation, technology and employment, as well as on the environment. Analysis of this issue has been divided into four sub-topics: Travel and Transport; Buildings and Households; Energy; and Employment.

In addition, there will be a workshop series running parallel to the conference sessions, analysing these sub-topics from the point of view of NGOs. We anticipate these workshops focussing on political and implementation issues, such as: the problem of the lack of political will; ways of communicating the benefits of EFR; institutional constraints on implementing EFR; and international issues.

NGOs and others interested in participating in these workshops should contact Green Budget Germany at [foes@foes.de](mailto:foes@foes.de).

Full-length papers and PPPs are to be submitted by 01.10.2007. A selection of final (non-published) papers (max. 25 pages) will be published in "Critical Issues of Environmental Taxation", Oxford University Press, Oxford, UK. If you require further information, please do not hesitate to contact Green Budget Germany at [foes@foes.de](mailto:foes@foes.de).

## **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](http://www.ibfd.org) or contact the International Tax Academy at +31-20-554 0160 or by e-mail [ita@ibfd.org](mailto:ita@ibfd.org)

For 2007 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

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](mailto:a.hatsidimitris@ibfd.org)

First **International Tax Academy** (ITA) course in Asia-Pacific. On 23-24 July, ITA will organize an introductory level course, Corporate Financing, at the Le Meridien Hotel in Kuala Lumpur. This course, which provides an in-depth analysis of the tax issues arising from the implementation of various cross-border corporate financing techniques, is especially tailored to the requirements of tax professionals in the region. This is the first of many courses planned for the Asia-Pacific region. Others to include: Principles of International Taxation 29 Oct. - 2 Nov. | Introductory | Kuala Lumpur; Principles of Transfer Pricing 3 Days | Nov/Dec - Date to be confirmed Introductory | Kuala Lumpur  
Request a brochure

Invitation to the Conference on the topic “EU-Taxes”, Rust (Vienna) Austria, July 5-7, 2007  
**The Institute for Austrian and International Tax Law of the Vienna University of Economics and Business Administration** kindly draws your attention to our next conference on the topic “EU-Taxes”. The European Commission proposed in its report “Financing the European Union” (COM 2004, 505 final) the introduction of an EU-Tax as own resource. According to the Commission the adoption of a tax at EU-level would make it possible to overcome the main drawbacks of the current own resources system, ie the absence of a direct link to the EU citizens, dependence on transfers from national treasuries, allocation of economic resources and unjustified complexity. In the Commission’s working paper No 1/2004, “Tax-based EU own resources: an assessment”, 9 candidates are discussed as possible EU-Taxes: Modulated VAT, EU Corporate Income Tax, Energy Taxation, Excise Duties On Tobacco and Alcohol, Transfer Of Seigniorage Revenue, Communication Taxation, Personal Income Tax, Tax On Financial Transactions and Climate Charge On Aviation. The conference will therefore deal with the question whether the present legal framework of the EC provides a sufficient legal basis for an EU-Tax or if an amendment of the treaty is necessary. Moreover, the conference will take a closer look at the compatibility of an EU-Tax with the financial systems of the member states and its administrative handling. Another issue the conference will deal with is the conformity of an EU-Tax with the fundamental freedoms and the question if the introduction of a tax at EU-level can lead to double taxation problems. A more extensive introduction to that topic plus the legal and economic questions which will be dealt within the course of the conference can be found on the following homepage: <http://www.wu-wien.ac.at/taxlaw/EUTaxes2007.html>

We kindly invite researchers of any nationality to apply for a subsidized participation. Those applying shall be prepared to draft a report on that topic for their respective country. These reports shall be based on the questionnaire which all national reporters will receive once they have been selected. All national reports will be published in a book after the conference.

A waiver of 1.000 Euro conference fee may be granted to professors and other researchers, who are employed by a University or other academic institution

(wherever located) and have been engaged in research activities in international and/or European tax law. Travel expenses for national reporters will be reimbursed in specific circumstances upon request.

Conference details: Date: July 5 - 7, 2007 Place: Seehotel Rust, province of Burgenland (near Vienna) Participation Fee: 1.000 Euro

Homepage: <http://www.wu-wien.ac.at/taxlaw/EUTaxes2007.html>

Deadline for the national reports: May 15, 2007

Participation to the conference is limited. We therefore strongly advise you to send your application as soon as possible.

Please send your application until February 28, 2007 to Ms. Necha Demirova

(e-mail: [necha.demirova@wu-wien.ac.at](mailto:necha.demirova@wu-wien.ac.at), fax: ++43 1 31336 730 –

Michael Lang/Josef Schuch/Claus Staringer

The 6th **International Tax Law Summer Conference** is again organized by the Austrian IFA Branch in cooperation with the Vienna University of Economics and Business Administration (Institute for Austrian and International Tax Law) and the Academy of Public Accountants. The conference will be held from July 08 to July 12, 2007 in Rust. Rust is a charming town by the lake "Neusiedlersee", one of the biggest lakes in Europe. One hour away from Vienna and close to the Hungarian border, Rust is famous for its exquisite wines and its wonderful countryside. The conference language will be English. The International Tax Law Summer Conferences in Rust are famous for the informal setting. Participants and panelists discuss practical case studies on relevant issues with well-known experts from all over the world, like Philip Baker, Patricia Brown, Jacques Sasseville etc. Please note that participants who register by 30 April 2007 will qualify for the reduced fee of EUR 1800,-. Marion Gertner, Fachbereich Speziallehrgänge, Akademie der Wirtschaftstreuhand GmbH Schönbrunnerstraße 222-228/1/6, PF 63 A-1121 Wien  
FN 69 694 t, Handelsgericht Wien, UID: ATU 39244705  
Tel: +43/1/815 08 50 - 25; Fax: +43/1/817 14 37 E-Mail: [m.gertner@wt-akademie.at](mailto:m.gertner@wt-akademie.at)  
<<mailto:m.gertner@wt-akademie.at>> [www.wt-akademie.at](http://www.wt-akademie.at) <<http://www.wt-akademie.at/>>

#### **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](http://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](mailto:vanderHoek@frg.eur.nl)

**Monash University Company Law and Taxation Law - Monash Centre in Prato, Italy 25 June - 12 July, 2007.** The Department of Business Law and Taxation is pleased to offer the opportunity to study Company Law and Taxation Law at the Monash Centre in Prato, Italy. These units are available at both undergraduate and postgraduate levels. Units are conducted in a three-week intensive mode and count towards the students' degree. Participation in these units enable students to engage in their studies while experiencing the many wonderful aspects of Italian culture in an historical and beautiful Tuscan city close to Florence. <http://www.buseco.monash.edu.au/blt/study/prato/index.php> For further information regarding taxation law [daniel.khoury@buseco.monash.edu.au](mailto:daniel.khoury@buseco.monash.edu.au) or ph: +61 3 9904 7044

**Faculty of Law, the University of Hong Kong, Asian Institute of International Financial Law & Taxation Law and Policy Research Institute, Monash University** The Legacy of UK Taxation Law Abroad, Joint Seminar, Tuesday 18 December 2007

Although many of the former colonies of the United Kingdom adopted a 'model' Colonial Tax Ordinance when designing their own taxation systems, in most cases they have now enacted global tax laws far different from the UK schedular system. All adopted either

completely or substantially the common law system of precedents, sometimes adding this on top of another legal culture as was the case, for example, in South Africa where it rested on a RomanDutch legal system. Some were drafted directly by British administrators – the colonial laws in Africa and Israel, for example – and others by locals raised in a legal culture based on UK concepts. Some such as New Zealand and Hong Kong retained judicial links with the UK through appeals to the Privy Council until relatively recently; others such as Canada and to a lesser extent Australia severed the formal links earlier.

This academic seminar has been organized in order to study the historical – and contemporary – import of UK tax concepts on the tax laws of jurisdictions formerly under British rule. Leading speakers, detailed below, will analyse the UK tax legacy from the perspective of seven separate jurisdictions, Australia, New Zealand, Hong Kong, Israel, South Africa, Canada and the United States.

*The seminar will take place at the University of Hong Kong on Tuesday, December 18, 2007. It is open to the public and free of charge. For registration purposes, interested persons should contact Ms Flora Leung, Asian Institute of International Financial Law, at [fkleung@hku.hk](mailto:fkleung@hku.hk)*

Details of the programme are as follows:

Morning Session

Introduction and welcome: Professor Richard Cullen and Professor Andrew Halkyard, Faculty of Law, University of Hong Kong

Australia – Professor Chris Evans, Atax, Faculty of Law, University of New South Wales

Canada – Professor Ben Alarie, Faculty of Law, University of Toronto; Professor David Duff, Faculty of Law, University of Toronto

Questions and discussion

Morning Tea Break

Hong Kong – Dr. Michael Littlewood, Faculty of Law, University of Auckland

Israel – Dr. Yoram Margalioth, The Buchmann Faculty of Law, Tel Aviv University; Dr.

Assaf Likhovski, The Buchmann Faculty of Law, Tel Aviv University; Dr Tsilly Dagan, Bar Ilan University Law School

Questions and discussion

Lunch

Afternoon Session

New Zealand – Sir Ivor Richardson

South Africa – Eddie Broomberg SC, South Africa and London Bar

Discussion

Afternoon Tea

United States – Professor Karen Brown, Faculty of Law, George Washington University

Overview – Professor Rick Krever, Monash University

Questions and discussion.

**Monash University Taxation Law and Policy Research Institute in conjunction with the The Cegla Center for Interdisciplinary Research of the Law, Tel Aviv University School of Law** Political economy perspectives on comparative tax policy, Prato, Italy, June 2009.

For further information contact: Institute Director Professor Rick Krever

[rick.krever@buseco.monash.edu.au](mailto:rick.krever@buseco.monash.edu.au) Tel: + 61 3 9905 2375; Fax: + 61 3 9574 8259

Other useful tax and law related conference websites include the IBFD Course calendar

[http://www.ibfd.org/news/course\\_calendar.htm](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](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](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.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

(2007) 10 (5) *Tax Specialist*

- 'The taxation of company distributions: the implications of Condell' - Justice Richard Edmonds
- 'Conduit foreign income' - Jeremy Hirschhorn
- 'They should be institutionalised: the AFI exemptions in Australia's CFC legislation' - Philip Bender,
- 'Infrastructure and property investment — some tax administration' - Chris Hood
- 'Tax and climate change – new horizons for tax practitioners' - David Russell

(2007) 41(11) *Taxation in Australia*

- "Ewe could go to gaol too" - David Williams
- 'Conspiracy to defraud the Commonwealth' - Eric Barr
- 'A disregard of the law – Commissioner of Taxation v Indooroopilly Children Services (Qld) Pty Ltd' - Mark Robertson
- 'The use of special purpose trusts in estate planning - Part II' - Matthew Burgess
- 'The relationship between the Commissioner of Taxation and the Judiciary' - Daryl Davies

### Overseas

*Asia-Pacific Tax Bulletin* Number 2 - 2007

- 'Australia - Profit Shifting and the ATO's Approach to Risk Profiling' - Michael Jenkins
- 'Addendum - Non-Resident Capital Gains Tax To Be Abolished' - Paul Korganow, Rose Li and Lawrence Wong
- 'A Commentary on Hong Kong's Tax Treaties' - Alfred KK Chan
- 'Malaysia - Structuring an Appropriate Transfer Pricing Policy' - SM Thanneermalai, Jagdev Singh and Anushia Soosaipillai
- 'New Zealand - The Taxation Issues Involved with Adopting IFRS' - **Adrian Sawyer** and **Andrew Smith**
- 'Singapore - Casenote - Deductibility of Loan and Related Expenses' - Sundareswara Sharma
- 'South Korea - Recent Amendments to the Transfer Pricing Rules and Their Implications' - Yoon Oh

- Reports on the following: Asia-Pacific, Australia, Bahrain, China, China/Hong Kong, Egypt, Hong Kong, IBFD, India, Indonesia, Israel, Japan, Kazakhstan, Kyrgyzstan, New Zealand, Pakistan/Saudi Arabia, Singapore, Taiwan, Thailand, Uzbekistan, Vietnam.

*European Taxation* Number 6 - 2007 -

- 'Why the ECJ Should Interpret Directly Applicable European Law as a Right to Intra-Community Most-Favoured-Nation Treatment – Part 1' - Servaas van Thiel
- 'OECD Proposal To Improve the Resolution of Tax Treaty Disputes' - Jeffrey Owens
- 'The Norwegian Response to the EFTA Court Judgment in the Fokus Bank Case' - Andreas Bullen
- 'Taxation of the Upstream Oil and Gas Industry in Russia – An Update' - Mikhail Klubnichkin and Olga Sivolobtchik
- 'Taxation of Limited Partnerships in the Czech Republic' - John Ploem, Daniel Kunc and Jan Černohouz
- 'Battle of the Offshore Giants – Jersey Makes Its Move' - Anton Joseph
- 'Human Rights and Admissibility in Trivial Tax Matters' - Hans Pijl
- 'Offering and Taxation of Online Games in Denmark' - Arne Møllin Ottosen and Peter Nordentoft
- 'First-Time Implementation of Tax Rules for Trusts in Italy' - Giovanna Chiesa
- 'Recent International Income Tax Changes in Latvia' - Valters Gencs
- 'Luxembourg - Absence of Loss Relief Rules for Non-Residents May Violate EC Treaty' - Anja Taferner

*Further global challenges in tax administration*, edited by **Margaret McKerchar** and **Michael Walpole**. Announcing publication of the next in the series of ATax Tax Admin conference publications. The articles in this collection cover the wide range of developments currently exercising those involved in planning, implementing and monitoring tax administration systems around the world. It includes valuable contributions and insights from the OECD and from the very highest levels in national tax authorities in countries such as Australia, the USA, New Zealand and the UK.

The context for the bringing together of this collection is the conference series on tax administration held biennially in Australia, hosted by the Australian School of Taxation (Atax), University of New South Wales. Discussion in this collection cover such topics as efficiency issues and tax returns, tax simplification, compliance costs management, innovative approaches to anti-avoidance, legal professional privilege in tax matters, perceptions of tax evasion, managerial benefits of tax compliance, and the integration of customs and income tax administration.

For full details see: <http://www.fiscalpublications.com/furtherglobalchallenges>

ISBN 9780954504861

Price AUD90/US\$74/GB£36.95/Euro55

Order form - <http://www.fiscalpublications.com/pdfs/furtherglobalorderForm.pdf>

[Interested in this title? - also check out the first in this series - 'Global Challenges in Tax Administration' edited by Rodney Fisher and Michael Walpole at:  
<http://www.fiscalpublications.com/globalchallenges> ]

Goodall, Amanda H 'Should top universities be led by top researchers and are they? A citations analysis' (2006) 62 *Journal of Documentation* 388-411

*International Transfer Pricing Journal* Number 3 May/June 2007

- 'Transfer Pricing and Value Added Tax in the European Community: Is There Room for Interaction and, If So, Where?' - Emanuela Santoro

- 'Glaxo Transfer Pricing Case: Economic Rationale, Legal Framework and International Issues' - Andrea Musselli and Donatella Marchetti Hunter
- 'Caught between Globalization, the OECD and the European Union: APA Provisions in Italy and Germany' - Napoleão Dagnese
- 'Belgium - New Transfer Pricing Practice Note Leaves Taxpayers between Hope for Heaven and Fear of Hell' - Isabel Verlinden and Rob Peeters
- 'Estonia - Changes to Transfer Pricing Legislation' - Kaspar Lind and Marek Herm
- 'Hungary - Advance Pricing Agreements: The Way Forward?' - Zaid S Sethi
- 'Constitutionality of Reference by Assessing Officer to Transfer Pricing Officer: The Sony India Case' - P Raj Kumar Jhabakh and Saurabh Tiwari
- 'Italy - Supreme Court Decision on Transfer Pricing: Burden of Proof, Anti-Avoidance Interpretation and Abuse of Law Principle' - Giovanna Chiesa and Giammarco Cottani
- 'The Patents Box: Approved and Implemented in the Netherlands' - Eduard Sporken and Edwin Gommers
- Norway - Proposed Transfer Pricing Reporting and Documentation Requirements  
Marius Leivestad and Geir F Furøy
- 'United States - Update on Sec. 482 Services Temporary Regulations' - Steve Allen, Rahul Tomar, and Deloris R. Wright

*International VAT Monitor* Number 3 - 2007

- 'VAT Fraud: It Takes Two to Tackle It' - Han Kogels
- 'The New European VAT Directive' - Paul Quigley
- 'That's the Card to Play to Treat Prepaid Telephone Cards' - Yolanda M. van Vught and Maarten Edie
- 'Input VAT Deduction by Holding Companies – German Practice and Community Law' - Joachim Englisch
- 'Community law, as interpreted by the ECJ. Tax Holidays: Relief or Gimmick?' - Robert F. van Brederode
- 'GST in Jersey' - Anton Joseph
- 'VAT News' - Reports from: Argentina, Armenia, Aruba, Australia, Austria, Belarus, Belgium, Bosnia and Herzegovina, Brazil, Canada, Cape Verde, Central African Rep., Czech Rep., Dominican Rep., EU, France, Indonesia, Ireland, Italy, Kazakhstan, Laos, Luxembourg, Malaysia, Morocco, Netherlands, Peru, Poland, Romania, Russia, South Africa, Sweden, Switzerland, Thailand, Tunisia, UK, US and Venezuela.
- 'VAT Case Notes' - Case notes from: Austria, Bulgaria, Canada, France, Ireland, Moldova, Russia, Sweden, and United Kingdom.

**12 Quotable quotes**

"You've taken the major step of leaving your chosen career and pursuing your passion. What was your first career?"

I'm an accountant who moved into tax, working with the Government and the Australian Tax Office doing analysis of legislations, putting submissions together, seminars.

It was a fabulous job but I wasn't happy. There was an emptiness because I wasn't doing what I loved."

Source: Benardis, Maria Greekalicious Cooking School 'From passion to profit - Nothing taxing about preparing Greek food,' *Daily Telegraph* 22 May 2007 p 25

\*\*\*\*\*

"The underlying thesis is that judges do have propensities, in deciding cases, as most experienced lawyers think they do. What those propensities are can sometimes be useful information, not only for the litigant's lawyers, but for the judges themselves.

A last point that might be made is that it does not seem excessive to have, in a court of seven, one judge (Kirby) who persistently favours the little guy."

Source: Pincus, Bill 'Who's for the little guy in the High Court,' *Australian Financial Review* 1 June 2007 p 64

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"Everyone asks me what I am going to do. At least initially, in the words of someone I met when I was on holiday last year, I intend to do retirement and I intend to do it very well. Again like Sir Owen Dixon, I shall not be reading the law reports. I shall return to my first loves: history and philosophy and those aspects of human experience that, even now, are best expressed in religious language."

Source: Callaway, Frank 'Farewell speech by the Honourable Justice Callaway,' (2007) No 14 *Victorian Bar News* 28 at 29

\*\*\*\*\*

"Time and again, a tax break that is big enough to make a difference to the behaviour of entrepreneurs and investors is exploited in a way that was not intended. Tax officials scramble to close loopholes after too much money ends up subsidising low-risk assets, supporting businesses with no intention of expanding or cutting taxes of the wealthy.

There is no clear evidence that tax incentives serve their objectives. Judith Freedman of the Oxford University Centre for Business Taxation says: "The UK has done more on this than other European countries. But it is built more on belief than evidence."

Source: Houlder, Vanessa "Them's the tax breaks: rich exploit loopholes" *The Australian* 13 June 2007 p 24, reprinted from the *Financial Times*.

\*\*\*\*\*



## **ATTA News July 2007**

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

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

[cfong@unsw.edu.au](mailto:cfong@unsw.edu.au)

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

### **Contents**

<b>1 Presidential column</b>	1
<b>2 Call for papers (for web-site)</b>	1
<b>3 2008 Conference News</b>	2
<b>4 8th International Conference on Tax Administration</b>	3
<b>5 Arrivals, departures and honours</b>	4
<b>6 OECD Report on New Zealand Taxation System</b>	5
<b>7 ATTA Conference theme</b>	6
<b>8 Vacancies</b>	6
<b>9 Tax, Accounting, Economics and Law Related Meetings</b>	7
<b>10 Recent publications</b>	14
<b>11 Quotable quotes</b>	16

### **1 Presidential column**

The 2006/2007 financial year has drawn to a close and semester one is all but over, with only the special exams to mark and student reviews to complete.

Many of you are now preparing for second semester as well as fitting in your research and catching up on all of those odd jobs during this non-teaching period. If you are currently writing a research paper please keep in mind that Bernadette will soon start calling for submissions to the 2008 ATTA Conference. The deadline for abstracts is 28th September, which is only ten weeks away. I'm sure it seems like yesterday that it was me doing the nagging for the 2007 Conference. Bernadette has also provided details of the conference website (looks great) and location, as well as accommodation suggestions below.

For those who work in Australia, enjoy the extra \$15 per week in your pay packet as a result of the recent tax cuts.

Wishing everyone the best for second semester.

Kerrie Sadiq

### **2 Call for papers (for web-site)**

Abstracts are invited of papers for presentation at the forthcoming conference. The theme of the conference is "Tax: The Devil's in the Detail".

In addition to papers on the theme, all papers related to taxation will be considered. We particularly welcome papers by early career academics on any tax topic and encourage those new to ATTA to submit their work. 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 Simone Bingham (Simone.Bingham@utas.edu.au) by Friday, 28th September 2007. Acceptance of papers will be notified to authors by 31 October. Full written conference papers must be submitted to Catherine Lineham (Catherine.Lineham@utas.edu.au) by Friday 7th December 2007. Only full papers submitted by the due date will be eligible for prizes.

**KEY DATES:**

28 September 2007	Final date for submission of abstract of paper
31 October 2007	Authors notified of acceptance of their papers
Friday 7 December 2007	Final date for Registration at 'early-bird' rate
Friday 7 December 2007	Final date for submission of written conference paper
Wednesday 23 January – Friday 25 January 2008	Conference

Bernadette Smith

**3 2008 Conference News**

We have a 'new look' conference website.... check it out at <http://www.utas.edu.au/business/faculty/ATTA08/>

The 2008 ATTA conference will be held on campus at the University of Tasmania at the University Centre, Churchill Ave, Sandy Bay. The university's Sandy Bay campus is almost directly opposite Wrest Point Casino (for those wanting to stay there).

However, for a fraction of the price we recommend you stay on campus in our brand new student accommodation block.

You'll find the university accommodation services in College Road, Sandy Bay. This facility is located in a natural bush setting and offers beautiful rooms, the best views in the city with a magnificent panorama of the harbour, great services and best of all - it's cheap..... and it's suitable for families. Bring the whole crew... stay for a week... or two!

The dining hall on site can cater 3 meals per day, or any meals as requested - Breakfast is \$8, Lunch \$10, Dinner \$15. Your additional guests will be able to purchase casual meals on an individual basis (from the dining room) or alternatively cook for themselves in the fully self contained units. Guests will also have free access to laundry facilities, gymnasium and squash courts.

Available accommodation includes:

Single Rooms (\$50 per night or \$250 for a week)

Double Rooms (some have ensuites) - limited availability

Flats (ranging from 1-6 bedrooms, fully self contained) - limited availability [Still waiting for summer rates to be approved for the double rooms and flats].

Apartments (6 bedrooms, fully self contained) - \$180 per night or \$900 for a week.... that works out to \$30 per person on a nightly basis.

All buildings are smoke-free zones.

Note: The apartments resemble stylish townhouses.... see photos and layout plans at <http://www.utas.edu.au/accommodation/prospective/hbt/selfcatered.htm>

To register your expression of interest in the university's accommodation services for ATTA2008 please contact [Simone.Bingham@utas.edu.au](mailto:Simone.Bingham@utas.edu.au).

Bernadette Smith

#### **4 8th International Conference on Tax Administration**

“Safe Harbours and New Horizons” – 27 & 28 March 2008

##### **Call for Papers/Expressions of Interest**

Following the very successful 7th International Conference on Tax Administration hosted by Atax (the Australian School of Taxation at the University of New South Wales) the 8th International Conference on Tax Administration “Safe Harbours and New Horizons” will be held in Sydney, Australia on 27 & 28 March 2008. The conference will bring together academics, practitioners and representatives of revenue authorities from around the world to discuss contemporary issues and research in tax administration. There will be a number of high profile keynote speakers including: Michael D’Ascenzo (ATO); Bob Russell (NZIRD); Nina Olsen (IRS); David Vos AO (IGT); David Butler (OECD); and John Hasseldine (UK). Key themes for the conference include:

- International issues in tax administration
- Self-assessment
- Administration and compliance costs
- Compliance behaviour
- Relationship management
- Taxpayer rights and obligations
- Tax decision making and dispute resolution

The conference will be held at the Sydney Marriott Hotel, Circular Quay. Conference delegates will be able to choose to stay at the hotel or nearby. There will be several conference packages designed to cater for a range of delegate needs. If you are interested in attending the conference please complete the form on the attachment and return it to Atax.

If you are interested in presenting a paper please submit both an abstract of the proposed paper and a brief biographical sketch of the author(s) by Friday 7th September 2007 together with the completed form (overleaf). A Steering Committee will select papers for the conference and will advise you of its decision by mid October 2007. The abstract should be between 200 and 500 words and should clearly indicate the title of the paper, its author(s), the status of the paper (for example, whether it is part of on-going research, whether it has been previously published, etc.) and an overview of its contents. Selected papers will be published.

‘The Cedric Sandford Medal’ will be awarded to the best paper (judged by an independent expert panel) presented at the conference. The medal is in memory of the late Emeritus Professor Cedric Sandford who died in 2004.

Enquiries

Cindy Chan, Phone +61 2 9385 9541, Fax +61 2 9385 9515, Email:  
c.chan@unsw.edu.au

Conference Convenors

Prof Chris Evans, Phone +61 2 9385 9546, Fax +61 2 9385 9515, Email:  
cc.evans@unsw.edu.au

A/Prof Michael Walpole, Phone +61 2 9385 9526, Fax +61 2 9385 9515, Email:  
m.walpole@unsw.edu.au

A/Prof Margaret McKerchar, Phone +61 2 9385 9562, Fax +61 2 9385 9515, Email:  
m.mckerchar@unsw.edu.au

Major Sponsor: CPA Australia

Potential presenters please send a completed form on the attachment to Atax (together with abstract and biographical notes) to arrive no later than Friday 7th September 2007 by:

1. Fax +61 2 9385 9515 (Attention Cindy Chan)
2. Email c.chan@unsw.edu.au
3. Post Attention Cindy Chan

Atax UNSW  
Law Building  
Sydney NSW 2052  
AUSTRALIA

See also the attachment and or <http://www.atax.unsw.edu.au/news>

## **5 Arrivals, departures and honours**

**Robert Comelli** was appointed as Chief Executive Officer of the Association of Accounting Technicians (AAT) Australia.

Source: Robert Comelli was appointed as Chief Executive Officer of AAT Australia, AAT media release, 27 June 2007

\*\*\*\*\*

The following are the Atax Research Fellows for 2007:

Prof **Gareth Myles**, Professor of Economics, Department of Economics, University of Exeter, UK. Professor Myles is a leading public finance economist in the world and also a Fellow of the UK Royal Society of Arts. He is currently managing editor of Fiscal Studies and associate editors of Journal of Public Economics and International Journal of Business and Economics. Professor Myles has acted as a referee for most top academic journals in economics. He has published many books with prestigious publishers and more than 50 refereed articles in leading economic journals. While at Atax in August 2007, he intends to work on behavioural economics and implications for tax compliance.

**Kim Bloomquist**, Senior Economist, Office of Research, Internal Revenue Service, US. Mr Bloomquist has been an established technical adviser to the US government at both federal and state levels. In his current capacity as senior economist in the IRS, he is lead analyst or lead author on a number of research studies such as tax gap modeling and analysis, taxpayer burden modeling, and household employment tax compliance. He conducted studies and wrote research reports for the US Congress and the OECD. He was awarded the highly prestigious Cedric Sandford Medal at the 7th International Tax Administration Conference

2006. His proposed research at Atax during July-August 2007 is entitled “Computational applications in taxpayer compliance research”.

Dr **Shee Boon** Law, Senior Policy Adviser, Policy Advice Division, NZ Inland Revenue Department, NZ. As a senior policy adviser to the NZ IRD, Dr Law conducts review of the efficiency and effectiveness of corporate and international tax legislation such as New Zealand’s accruals tax regime for financial instrument, and assist in the development and implementation of a new taxation treatment for foreign exchange gains and losses. In addition, he has published a number of refereed articles in various areas of taxation and accounting. As Abe Greenbaum Fellow in 2007, Dr Law will be working on consumption-based taxation rights for source countries during his September-October 2007 visit to Atax.

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## **6 OECD Report on New Zealand Taxation System**

The Organisation for Economic Co-operation and Development (OECD) recently released a working paper entitled “Toward a more efficient taxation system in New Zealand” (available on the OECD Web site at <http://www.oecd.org/>).

The paper discussed two possible long-term directions to guide reform in New Zealand. These are:

- adapting the current model within the comprehensive income framework. This would involve lowering tax rates, flattening the tax schedule, and aligning tax rates; or
- adopting a dual income approach. This would involve taxing labour income at a higher rate than capital income (e.g., combining the progressive taxation of labour income with a fairly low tax on corporate and capital income).

The paper also recommended a number of more incremental changes to the current tax system. Tax policy in New Zealand has seen a shift away from a comprehensive income framework over recent years. This shift has been reflected in the introduction of a top personal income tax rate above the company and trust tax rate, introduction and extension of the Working for Families package of reforms, the introduction of a tax credit for Research and Development expenditure, and the introduction of tax credits for employees’ and employers’ contributions to KiwiSaver. In the light of this policy context, the OECD recommended:

- lowering the high effective marginal tax rates associated with the Working for Families package;
- reducing the top marginal income tax rate and aligning it with the company and trust rate;
- enhancing the neutrality of corporate tax by removing loading in the depreciation procedures. Assessing the relative costs and benefits of having an imputation system;
- limiting exemptions to the corporate tax base. Removing current preferential treatment for certain activities or industries and resisting the introduction of new tax exemptions;
- adopting the proposed changes to the CFC regime and pursuing efforts to harmonise the tax treatment of managed funds and individual investors for offshore investments;
- levelling the playing field between investment in housing and financial assets;

- setting up a national property tax; and
- relying more on indirect consumption tax by increasing the GST rate.

Many of these recommendations are consistent with proposed or current Government policy (particularly the changes to the CFC regime and levelling the playing field between investment in housing and financial assets).

Yet personal income tax policy is a key area where current policy is inconsistent with the OECD's recommendations. The proposed reduction in the company and trust tax rate will, for example, further increase the disparity between this rate and the top personal income tax rate. Further, while the OECD notes that adjustments to personal income tax thresholds for inflation are common in OECD countries, personal income tax thresholds have remained unchanged in New Zealand since 1998, and the 2007 Budget reneged upon a commitment to increase these thresholds from 2008. This 'fiscal drag' has been identified by the NZIER as one factor amplifying the growing gap between net incomes in New Zealand and Australia (see the June edition of "Update" at [www.nzier.org.nz](http://www.nzier.org.nz)).

Patrick Nolan

## 7 ATTA Conference theme

On the 17 July 2007, ABC Radio AM program about carbon trading at around 8:15am, I twice heard a commentator mention: "The Devil is in the detail". The ATTA Conference theme is getting a lot of air play.

Colin Fong

## 8 Vacancies

### **Professor of Taxation Law and Policy (A368-07A)**

#### **Department of Commercial Law, The University of Auckland Business School.**

The Department of Commercial Law is seeking to appoint a legal academic or lawyer with excellent tax credentials as a Professor of Taxation Law and Policy to provide leadership in tax teaching, research and policy.

Location Auckland

Term of Contract Permanent

Closing Date 30 September 2007

**Position Overview** The Department of Commercial Law at The University of Auckland is seeking to make a senior, fulltime, permanent appointment of a Professor of Taxation Law and Policy. To be appointed as a Professor you should preferably have an excellent and sustained record of published research and teaching in tax but applicants without a substantial publication record who are recognised as truly outstanding senior tax practitioners will be considered. Applicants must have a good undergraduate degree in law and a post graduate degree in law or taxation. Ideally, applicants would also have qualifications or experience in economics or fiscal policy.

The University of Auckland is New Zealand's leading research led University with around 30,000 students across several campuses. The Department of Commercial Law is one of eight departments within the Faculty of Business and Economics. the Department comprises an

active group of some 20 scholars teaching and researching in the areas of private and commercial law and taxation. Close links are maintained with the University's Research Centre for Business Law and Faculty of Law.

The Department offers undergraduate courses primarily for business students but also some law students. At postgraduate level, the Department offers the Master of Taxation Studies, New Zealand's only masters' level qualification in tax, and staff teach commercial law courses for the Faculty of Law's LLM. Students in the MTaxS Programme comprise both law and accounting graduates. The Department is seeking to appoint a tax expert who can provide leadership to the Department's existing tax staff and who will strengthen the Department's recognised expertise in Taxation Law.

Inquiries of an academic nature can be address to Associate Prof. Mike Gedye, Department of Commercial Law, The University of Auckland, Private Bag 92019, Auckland, New Zealand. Telephone (649) 3737599 Ext.85666  
E-mail [m.gedye@auckland.ac.nz](mailto:m.gedye@auckland.ac.nz)

Further information can be found, and applications made, online at [www.vacancies.auckland.ac.nz](http://www.vacancies.auckland.ac.nz)

The University of Auckland Business School business programmes are accredited by AACSB International, EQUIS and AMBA.

#### Job Description

Responsible To Head of Department

Key Accountability Areas You will be responsible to the Vice-Chancellor through the Head of the Department of Commercial Law and the Dean of the Faculty of Business and Economics for such research, teaching and related duties, including examining, as may be required.

You will be expected:

- to teach tax law and practice at all levels from undergraduate to postgraduate and to provide supervision to post graduate students;
- to undertake a programme of internationally recognised research and publishing in tax;
- to comment publicly on Government tax policy and to become involved in reform initiatives;
- to offer academic leadership in the area of taxation law;
- to assume an appropriate share of administrative responsibilities within both the Department and the Faculty, including acting as Director of the Master of Taxation Studies Programme.

Person Specification

Qualifications A strong undergraduate law degree from a good university and a first class masters degree in law or tax.

Experience An established research and publishing record or top level experience in taxation law.

\*\*\*\*\*

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

### **Local**

**Atax** research seminars are normally held in the Law Faculty Common Room, Law Building (Second Floor, Building F8, Union Road, UNSW Kensington Campus; Access via Main Gate off Anzac Parade or Gate 2 off High Street). A sandwich lunch is served at 12.30 pm and the seminar starts at 1 pm and finishes at 2 pm. For catering purposes, please advise Binh Tran-Nam <b.tran-nam@unsw.edu.au> of your attendance in advance.

Friday 27 July 2007 Mr **Kim Bloomquist**, IRS, US: "Computational Applications in Taxpayer Compliance Research"

Friday 24 August 2007 (tentative) Professor **Gareth Myles**, University of Exeter, UK, "Country Characteristics and Preferences over Tax Principles"

To be confirmed Dr **Shee Boon Law**, IRD, NZ, "Topical Issues in International Tax"

Friday 14 September 2007 Dr **Ann Hansford**, University of West England, UK, and Dr **Thérèse Woodward**, Kingston University, UK, "Environmental Tax Issues"

**Australian Law Postgraduate Network Inaugural Conference** 16-17 September, Coffs Harbour 2007. The ALPN Conference is aimed at postgraduate law students and their supervisors. The deadline for papers and posters has been extended to the 16th July, 2007. All full papers will be double blind peer reviewed and published in the Conference proceedings. Prizes are being awarded for the best and highly commended refereed paper and poster.

The Conference has many other benefits for students and supervisors as well. We have several workshops planned for students and supervisors, with staff from several universities around Australia assisting in facilitating these sessions. We also have a panel session planned to examine trends in legal research, and a focus group session facilitated by Professor David Farrier from the University of Wollongong, exploring issues and concerns in postgraduate research.

There are two high profile two keynote speakers – Dr Terry Hutchinson (QUT) and Dr Margaret Kiley (ANU). Terry Hutchinson is a Senior Lecturer within the Queensland University of Technology Law School, and specialises in legal research training. She published the second edition of her book, *Researching and Writing in Law*, in 2006, and has also published recent articles in this area. Dr Margaret Kiley has researched in the area of postgraduate research education for over ten years, with her PhD in the area of international students undertaking research degrees in Australia. Margaret has a background in education, and is currently working at the Australian National University with staff involved in supervising research students from Honours through to Doctorates. Further, Steve Mark, the Legal Services Commissioner in NSW, will be delivering the address at the Conference Dinner.

Please direct your postgraduate students to the ALPN Conference website for more information, <http://www.alpn.edu.au/?q=conference/2007>. Alternatively, they may contact the Conference Organiser, Dr Amanda Kennedy, [amanda.kennedy@une.edu.au](mailto:amanda.kennedy@une.edu.au)

Thank you for supporting this important event.

Professor Stephen Colbran  
Acting Deputy Vice-Chancellor  
(Academic Planning and Renewal)  
University of New England  
Armidale NSW 2351  
AUSTRALIA  
Phone: +61 2 6773 3896  
Fax: +61 2 6773 3509  
Email: [stephen.colbran@une.edu.au](mailto:stephen.colbran@une.edu.au)

**26th Annual Conference of the Australian and New Zealand Law and History Society**, hosted by the University of New England School of Law will be held in Armidale (NSW)



from Friday, 21 September (about 5pm) to Sunday, 23 September 2007 (about lunch-time). The conference timing dovetails with the 2007 Australian Historical Association regional conference, hosted by the UNE School of Classics, History and Religion, to be held from the evening of Sunday 23 September through to Wednesday, 26 September. The AHA conference web-site is at: <http://www.une.edu.au/campus/confco/aha2007/>

The ANZLHS conference theme, Fenceposts in Legal History, encourages deep consideration of discrete or pivotal events, laws, issues or people ('fenceposts') as well as longer term analysis of historical periods or paradigms (connecting fenceposts as themes through time and place). This is intended to be a broad and inclusive theme bridging connections between law and history. Deadline for abstracts: 30 June 2007 (likely to be extended).

The invited keynote speaker is Professor Michael Lobban, School of Law, Queen Mary, University of London (see the below web-site link for academic profile and recent publications)

<<http://www.law.qmul.ac.uk/people/academic/lobban.html>> <http://www.law.qmul.ac.uk/people/academic/lobban.html>

For more details (including registration form and format for abstracts), please click on the conference web-page at:

<<http://www.une.edu.au/law/anzlhs2007/>><http://www.une.edu.au/law/anzlhs2007/>

For any further queries, please do not hesitate to contact the conference convenors at:

Conference Convenors:

Mark Lunney Email: [mark.lunney@une.edu.au](mailto:mark.lunney@une.edu.au) Phone: (02) 6773 2713

Craig Collins Email: [ccollin6@une.edu.au](mailto:ccollin6@une.edu.au)

**University of Melbourne Graduate Tax Program 2007.** Melbourne Law School offers a comprehensive tax program at postgraduate level. The program is designed and taught by senior tax practitioners in conjunction with academic tax specialists.

The program offers subjects designed for those who are commencing careers in taxation, and subjects which will assist practitioners of all levels of experience to maintain their skills and knowledge in an era of continuous tax law change. The tax program is open to lawyers and non-lawyers and provides the opportunity to gain an internationally recognised degree from one of the world's top Universities.

Faculty Teachers

Associate Professor Ann O'Connell; Associate Professor Miranda Stewart; Ms Michelle Herring; Ms Sunita Jogarajan; Dr Mike Kobetsky

Adjunct Teachers in 2007

Mr Duncan Baxter, Blake Dawson Waldron; Mr Aldrin De Zilva, Horwath Tax Lawyers; Mr Jean Paul Donga, Ernst & Young; Mr Michael Flynn, Victorian Bar; Mr Martin Fry, Allens Arthur Robinson; Mr Peter Gillies, Pitcher Partners; Ms Gitte Heij, CARA Consulting; Mr Paul Hockridge, William Buck; Mr Jim Murray, TT Legal; Mr Tim Neilson, Greenwoods & Freehills; Mr Frank O'Loughlin, Victorian Bar; Professor Cameron Rider, Allens Arthur Robinson; Mr Fred Schenck, Webb Martin; Ms Shannon Smit, Ernst & Young; Mr Ken Spence, Shaddick & Spence; Professor John Tiley, Cambridge University

Subjects in 2007

- Asian Comparative Tax Law Systems, 29 August – 4 September
- Capital Gains Tax: Problems in Practice, 14 – 20 November
- Corporate Taxation (Companies and Consolidation), Semester 2: Tuesday 6pm – 8pm
- Goods and Services Tax Principles, Semester 2: Monday 6pm – 8pm
- International Taxation: Principles and Structure, Semester 2: Wednesday 6pm – 8pm
- Taxation of Intellectual Property, 17 – 23 October
- Qualifications Available
- Master of Laws
- Master of Commercial Law

- Master of International Tax
- Master of Tax
- Graduate Diploma in International Tax
- Graduate Diploma in Tax

Individual subjects may be taken with or without assessment for CPD and CLE purposes.

For more information contact Graduate Administration Office, Faculty of Law, The

University of Melbourne Victoria 3010, Australia t +61 3 8344 6190

law-postgrad@unimelb.edu.au; <http://graduate.law.unimelb.edu.au>

**The University of Sydney Law School** will offer a number of postgraduate units in Taxation Law in 2007. These units are available for credit as well as on a single unit “attendance only” or CLE basis. The following units are being offered for 2007:

Advanced Customs Law

Advanced GST

Australian International Tax

Comparative Corporate Tax (with Peter Harris)

Comparative Income Tax

Comparative International Tax

Comparative Value Added Tax

Corporate Tax

Customs Law

Goods and Services Tax

Impact of Tax on Business Structures and Operations

Jurisprudence of Tax (with John Prebble)

Partnerships and Trusts

Stamp Duties

Tax Administration

Taxation of Business and Investment – A

Taxation of Business and Investment – B

Taxation of Corporate Groups

Taxation of CFCs, FIFs and Transferor Trusts

Taxation of Financial Transactions and Institutions

Taxation of Superannuation

Tax Litigation

Tax Treaties

Transfer Pricing

UK International Tax (with Malcolm Gammie)

US International Tax (with David Rosenbloom)

Information about our programs and details regarding the units of study can be found by accessing the website for the Ross Parsons Centre of Corporate, Commercial and Taxation Law at [www.parsons.law.usyd.edu.au/TaxationLaw/](http://www.parsons.law.usyd.edu.au/TaxationLaw/). Queries regarding single unit enrolment should be directed to Ms Val Carey, the Continuing Legal Education Coordinator at Sydney Law School (telephone 9351 0238, email [V.Carey@usyd.edu.au](mailto:V.Carey@usyd.edu.au)).

**Taxation Institute of Australia** <http://www.taxinstitute.com.au> lists many of the TIA conferences, conventions, seminars, breakfast clubs.

**Seventh Annual States' Taxation Conference**, Hyatt Hotel, Canberra, 26-27 July 2007. For further enquiries, contact Sarah Hadfield by telephone on (02) 8223 0031 or by email by clicking <mailto:sarahhadfield@taxinstitute.com.au> Register online at <http://www.taxinstitute.com.au>

**2007 Queensland State Convention, Reach for the Stars**, 2 – 3 August 2007, Holiday Inn, Surfers Paradise. After a one year break the Queensland State Convention is back and bigger than ever! Early Bird rates end Monday 25 June. Convention Dinner taking place at the prestigious Q1, Surfers Paradise, the Convention Dinner is sure to be a highlight of the convention. Limited tickets available, pre-booking is essential. Program highlights include:

**Justice Ian Gzell** on the Courts, Tax and Commercial Litigation  
International Tax and the New CGT Exposures with **Ken Spence**

**Allan McPherson** on the new superannuation regime

Doing Business with Chindia presented by **Tom Seymour**

**David Bloom QC** on the Commissioner's Access Guidelines

**Mark Robertson** on the Developments in the Taxation of Trusts

The convention also features several concurrent sessions in both an SME and Corporate stream. Professional Development Accreditation 14 CPD Hours

Contact Information State Manager: Monique Belousoff PD Co-ordinators: Amber Westbury Georgina Tunnah Phone: 07 3225 5200; Fax: 07 3225 5222; Email: [qld@taxinstitute.com.au](mailto:qld@taxinstitute.com.au)  
Address: PO Box 7071 Riverside Centre Brisbane QLD 4000

### **Trivia Night**

Last year's winner, Mallesons, will be hotly defending the Taxation Institute Trivia Trophy. The annual tax trivia night is your chance to pit your skills against the best in the industry. Do you know your RITAs from your ROSAs? Your FTBs from your FBTs? Saturn's moons and disco tunes? Then get a table together and head down to Cockle Bay for trivia, games and fabulous prizes! Book now!

Get in early as last year was a sellout; Arrival drinks and plenty of food provided; Bigger better venue. Dockside Centre, The Balcony Level, Cockle Bay; Thursday 30th August 2007 6.30pm -10.30pm; \$60 per person OR \$300 for a table of 6. Register your team online now to secure your table! Enquiries: Josie Mouawad | Professional Development Coordinator  
Ph: 02 8223 0040 | E: [josiemouawad@taxinstitute.com.au](mailto:josiemouawad@taxinstitute.com.au)

### **International Telecommunications Societys Africa-Asia-Australasia Regional**

**Conference**, 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.

**Important Dates:** 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

#### **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.

### **Twentieth Annual Australasian Tax Teachers Association Conference 2008, 23 - 25**

January 2008, University of Tasmania, Hobart. Contacts Bernadette Smith,

[B.N.Smith@utas.edu.au](mailto:B.N.Smith@utas.edu.au); [Sonia.Shimeld@utas.edu.au](mailto:Sonia.Shimeld@utas.edu.au); [Simone.Bingham@utas.edu.au](mailto:Simone.Bingham@utas.edu.au)  
<http://www.utas.edu.au/business/faculty/ATTA08/index.htm>

**8th International Conference on Tax Administration**, "Safe Harbours and New Horizons" – 27 & 28 March 2008 hosted by Atax (the Australian School of Taxation at the University of New South Wales) will be held in Sydney, Australia. The conference will bring together academics, practitioners and representatives of revenue authorities from around the world to discuss contemporary issues and research in tax administration. There will be a number of high profile keynote speakers including: Michael D'Ascenzo (ATO); Bob Russell (NZIRD); Nina Olsen (IRS); David Vos AO (IGT); David Butler (OECD); and John Hasseldine (UK). Enquiries: Cindy Chan, Phone +61 2 9385 9541, Fax +61 2 9385 9515, Email: [c.chan@unsw.edu.au](mailto:c.chan@unsw.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>

The **Tax Research Network (TRN) 16th Annual Conference** will be held in Sheffield under the aegis of the Management School, University of Sheffield, on 6-7 September 2007. The over-arching theme of the Conference is Tax and Accountability. Papers are invited which consider the various aspects of this theme – particularly evasion, avoidance, planning, compliance, corporate social responsibility, corporate governance, etc. - from different standpoints (individual, corporate, practitioner, government, tax authority) from the UK and overseas. While Tax and Accountability will be the main theme, offers of papers on other taxation issues will be welcomed.

Potential presenters should send an abstract of their paper (accompanied by the full paper, if available) in Word format as an e-mail attachment to the conference organiser, Dr. Jane Frecknall Hughes ([j.frecknall-hughes@sheffield.ac.uk](mailto:j.frecknall-hughes@sheffield.ac.uk)) by 31 March 2007. Authors will be notified as soon as possible thereafter if their papers have been accepted. Full papers (if not submitted initially) will be required by 15 July 2007.  
email: [j.frecknall-hughes@sheffield.ac.uk](mailto:j.frecknall-hughes@sheffield.ac.uk)

Details of conference venue, registration procedures, travel and other arrangements will be notified in due course. Please note that booking for the conference should be done electronically via the TRN website at [trn.org.co.uk](http://trn.org.co.uk) when forms become available. We expect to reimburse travel and other conference expenses incurred by UK presenters in full, and to offer a substantial contribution towards the costs of overseas presenters.

Any queries should be directed to Dr. Jane Frecknall Hughes at the above e-mail address. We look forward to welcoming you to Sheffield.

**The 8th Annual Global Environmental Taxation Conference** Innovation, Technology and Employment: Impacts of Environmental Fiscal Reforms and Other Market-Based Instruments. Green Budget Germany and the University of Regensburg, 18-20 October 2007, Munich, Germany.

The objective of the conference is to examine the positive effects of Environmental Fiscal Reform (EFR) on innovation, technology and employment, as well as on the environment. Analysis of this issue has been divided into four sub-topics: Travel and Transport; Buildings and Households; Energy; and Employment.

In addition, there will be a workshop series running parallel to the conference sessions, analysing these sub-topics from the point of view of NGOs. We anticipate these workshops focussing on political and implementation issues, such as: the problem of the lack of political will; ways of communicating the benefits of EFR; institutional constraints on implementing EFR; and international issues.

NGOs and others interested in participating in these workshops should contact Green Budget Germany at [foes@foes.de](mailto:foes@foes.de).

Full-length papers and PPPs are to be submitted by 01.10.2007. A selection of final (non-published) papers (max. 25 pages) will be published in "Critical Issues of Environmental Taxation", Oxford University Press, Oxford, UK. If you require further information, please do not hesitate to contact Green Budget Germany at [foes@foes.de](mailto:foes@foes.de).

**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](http://www.ibfd.org) or contact the International Tax Academy at +31-20-554 0160 or by e-mail [ita@ibfd.org](mailto:ita@ibfd.org)

For 2007 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

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](mailto:a.hatsidimitris@ibfd.org)

First **International Tax Academy** (ITA) course in Asia-Pacific. On 23-24 July, ITA will organize an introductory level course, Corporate Financing, at the Le Meridien Hotel in Kuala Lumpur. This course, which provides an in-depth analysis of the tax issues arising from the implementation of various cross-border corporate financing techniques, is especially tailored to the requirements of tax professionals in the region. This is the first of many courses planned for the Asia-Pacific region. Others to include: Principles of International Taxation 29 Oct. - 2 Nov. | Introductory | Kuala Lumpur; Principles of Transfer Pricing 3 Days | Nov/Dec - Date to be confirmed Introductory | Kuala Lumpur  
Request a brochure

#### **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](http://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](mailto:vanderHoek@frg.eur.nl)

#### **Faculty of Law, the University of Hong Kong, Asian Institute of International Financial Law & Taxation Law and Policy Research Institute, Monash University** The Legacy of UK Taxation Law Abroad, Joint Seminar, Tuesday 18 December 2007

Although many of the former colonies of the United Kingdom adopted a 'model' Colonial Tax Ordinance when designing their own taxation systems, in most cases they have now enacted global tax laws far different from the UK schedular system. All adopted either completely or substantially the common law system of precedents, sometimes adding this on top of another legal culture as was the case, for example, in South Africa where it rested on a RomanDutch legal system. Some were drafted directly by British administrators – the colonial laws in Africa and Israel, for example – and others by locals raised in a legal culture based on UK concepts. Some such as New Zealand and Hong Kong retained judicial links with the UK through appeals to the Privy Council until relatively recently; others such as Canada and to a lesser extent Australia severed the formal links earlier.

This academic seminar has been organized in order to study the historical – and contemporary – import of UK tax concepts on the tax laws of jurisdictions formerly under British rule. Leading speakers, detailed below, will analyse the UK tax legacy from the perspective of seven separate jurisdictions, Australia, New Zealand, Hong Kong, Israel, South Africa, Canada and the United States.

*The seminar will take place at the University of Hong Kong on Tuesday, December 18, 2007. It is open to the public and free of charge. For registration purposes, interested persons should contact Ms Flora Leung, Asian Institute of International Financial Law, at [fkleung@hku.hk](mailto:fkleung@hku.hk)*

Details of the programme are as follows:

##### Morning Session

Introduction and welcome: Professor Richard Cullen and Professor Andrew Halkyard,  
Faculty of Law, University of Hong Kong

Australia – Professor Chris Evans, Atax, Faculty of Law, University of New South Wales  
Canada – Professor Ben Alarie, Faculty of Law, University of Toronto; Professor David Duff,  
Faculty of Law, University of Toronto  
Questions and discussion  
Morning Tea Break  
Hong Kong – Dr. Michael Littlewood, Faculty of Law, University of Auckland  
Israel – Dr. Yoram Margalioth, The Buchmann Faculty of Law, Tel Aviv University; Dr.  
Assaf Likhovski, The Buchmann Faculty of Law, Tel Aviv University; Dr Tsilly Dagan, Bar  
Ilan University Law School  
Questions and discussion  
Lunch  
Afternoon Session  
New Zealand – Sir Ivor Richardson  
South Africa – Eddie Broomberg SC, South Africa and London Bar  
Discussion  
Afternoon Tea  
United States – Professor Karen Brown, Faculty of Law, George Washington University  
Overview – Professor Rick Krever, Monash University  
Questions and discussion.

**Monash University Taxation Law and Policy Research Institute in conjunction with the  
The Cegla Center for Interdisciplinary Research of the Law, Tel Aviv University School  
of Law** Political economy perspectives on comparative tax policy, Prato, Italy, June 2009.  
For further information contact: Institute Director Professor Rick Krever  
[rick.krever@buseco.monash.edu.au](mailto:rick.krever@buseco.monash.edu.au) Tel: + 61 3 9905 2375; Fax: + 61 3 9574 8259

Other useful tax and law related conference websites include the IBFD Course calendar  
[http://www.ibfd.org/news/course\\_calendar.htm](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](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](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.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

CPA Australia *Grants in Australia: Management and accountability made easy for not-for-profit organisations*, 2007, covers key aspects of grants management. The manual is available on the CPA Australia Web site <<http://www.cpaaustralia.com.au>>

**D'Ascenzo, Michael** 'Creating the right environment: transparency, cooperation and certainty in tax,' Financial Executives International of Australia lunch, Intercontinental Hotel, Sydney, 19 June 2007 <<http://www.ato.gov.au/corporate/content.asp?doc=/content/85792.htm>>

**D'Ascenzo, Michael** 'Effectiveness of administrative law in the Australian Public Service, 2007 National Administrative Law Forum, 14 and 15 June 2007, Australian Institute of Sport, Canberra <<http://www.ato.gov.au/corporate/content.asp?doc=/content/00101915.htm>>

**D'Ascenzo, Michael** 'The Importance of ethical responsibility,' Address to the Australian Law Students' Association Annual Conference, 2 July 2007, Parliament House, Canberra <<http://www.ato.gov.au/corporate/content.asp?doc=/content/00103364.htm>>

**D'Ascenzo, Michael** 'Tax risk governance: the corporate and personal dimensions,' Speech by to Australian Institute of Company Directors, Angel Place Conference Centre, Sydney 18 July 2007 <<http://www.ato.gov.au/corporate/content.asp?doc=/content/86879.htm>>

Gaal, John W *Division 7A Handbook 2007 Incorporating all the June 2007 amendments*, Taxation Institute of Australia, \$125.00 (inc. GST)  
<http://www.taxinstitute.com.au/go/publications/division-7a-handbook>; *Division 7A Handbook 2007 and online learning module*, 1.5 Structured CPD hours \$210.00 (inc. GST)

Marks, Bernard *Trusts and estates, taxation and practice* - the new authority in the area of trusts and estates in Australia for all tax practitioners. Exclusive to the Taxation Institute of Australia. \$325.00 (inc. GST); book and online subscription service \$695 (inc GST). For more details go to [www.trustsandestates.com.au](http://www.trustsandestates.com.au)

(2007) 23 (2) *Policy*

- 'Not So Big Government' - Peter Costello
- 'Not So Small Government' - Andrew Norton
- 'The Tax Take Is Up' - Robert Carling

Richards, Robert 'The Tax Office and access guidelines' (2007) 77 (5) *INTHEBLACK* 64-66

Saunders, Peter *The government giveth and the government taketh away*, St Leonards, NSW, Centre for Independent Studies, 2007, \$29.95. Australians are more prosperous than ever before, so the number of people needing government assistance should be falling. Yet the welfare state keeps getting bigger. The book explores this paradox. It asks why the government is spending more than ever on the welfare state when increasing numbers of people are earning enough to take care of themselves?

## **Overseas**

*Asia-Pacific Tax Bulletin* Number 3 - 2007

The articles in this issue are based on selected papers presented at the Baker & McKenzie 22nd Annual Asia-Pacific Tax Conference held in Beijing, China on 9 and 10 November 2006.

- 'Tax Planning Strategies in Response to China's Changing Tax Landscape - Issues and Structures to be considered in a Post Tax Unification China' - Jon Eichelberger and Brendan Kelly
- 'Mobile Employees - Secondment and Permanent Establishment Issues - Australia, China, India, Indonesia, Malaysia, Singapore, Thailand'
- 'Regional Tax Minimization - Australia, Hong Kong, India, Japan, Malaysia, Singapore, Taiwan, Thailand, Vietnam'
- Reports on the following: Australia, China, Hong Kong, India, Indonesia, Israel, Japan, Jordan, Kazakhstan, Malaysia, New Zealand, Singapore, South Korea, Taiwan, Tajikistan, United Arab Emirates, Vietnam

*Bulletin for International Taxation* Number 7 -2007

- 'A Common Consolidated Corporate Tax Base in the European Union - A Beauty or a Beast in the Quest for Tax Simplicity?' - Jesper Barenfeld
- 'The Need and Scope for Coordination of Tax Policies in the European Union' - Jonathan Schwarz
- 'Exclusive Source or Residence-Based Taxation - Is a New and Simpler World Tax Order Possible?' - **Dale Pinto**
- 'Tax Complexity and the Capital-Revenue Distinction - Lessons from Two Recent New Zealand Cases' - **Andrew J Maples**

*European Taxation* Number 7 - 2007

- 'Why the ECJ Should Interpret Directly Applicable European Law as a Right to Intra-Community Most-Favoured-Nation Treatment - Part 2' - Servaas van Thiel
- 'Regional Fiscal Autonomy from a State Aid Perspective: The ECJ's Judgment in Portugal v. Commission' - Saturnina Moreno Gonzalez
- 'Germany - Reform of the Reorganization Tax Act and Related Changes' - Joachim Englisch
- 'The New Belgium-US Income Tax Treaty - An Analysis' - Arthur Bax and Steven Claes
- 'New Swedish Rules on Cross-Border Reorganizations following Directive 2005/19/EC' - Anna Berglund
- 'Does the Gaines-Cooper Case Change the Rule on What is a Day of Tax Presence in the United Kingdom?' - Douglas Roxburgh

## 11 Quotable quotes

"... There was even a time when the Christian Coalition determined that its No 1 legislative priority was tax cuts for the rich. I don't know what Bible they're reading, but it doesn't jibe with my version."

Source: Lusetic, Rober 'Faith hijacked, says Obama' *The Australian* 25 June 2007 p 15

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"Money-launderers work seven days a week to find targets of opportunity. Most people go home and turn on the telly, spend time with the family, but laundry-men don't do that. They're on duty day and night. They might get a call at 2am from a client saying they had heard such and such a country was going to switch over to the euro in six months. The laundryman is packed up and out the door, and he's making investments in that country because he knows when the switch takes place they're not going to ask a whole lot of questions for political reasons.



Or, in the back of the *Financial Times*, he might find an item that indicates a government agency has pulled in some criminal using some new tactic or technique. He's going to adopt that tactic the next day, use it once and then quit. The problem is, it's such a dynamic field that law enforcement is always two steps behind.

... The problem is that the bad guy used to be a banker. Criminals draw their best talent from people in the financial community, from lawyers, accountants and other professionals. They're sometimes better educated and more multilingual than the compliance person. It's very difficult to spot the bad guys in the financial world because they blend in intentionally. People get into money-laundering for many reasons. Some are just greedy, some do it for thrills, some have a feeling that the client comes first above all else, even the law.

... If more money launderers went to prison for longer periods, you might see fewer people doing it."

Source: Dearne, Karen 'Turning a spotlight on cash cleaners' *The Australian IT Business*, 26 June 2007 p 3. An interview with Kenneth Rijock, a former money launderer who now works for the law.

\*\*\*\*\*

"Online credit checks became a popular pastime in Sweden after a website called Ratsit.se in November started publishing financial details, free of charge, from the national tax authority.

... Now, information on personal income and debt can only be accessed for a fee, 10 requests a week for 15 kronor (\$2.50) each, and 25 kronor for each additional request. Also, the financial checks are no longer anonymous, people whose finances have been viewed online will be notified by email who checked their details. A more extensive report, including information on financial and property assets, costs 49 kronor per search."

Source: 'Swedish tax office muzzles tell-all website,' *The Australian IT Business*, 26 June 2007 p 3.

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"There are many reasons why we should try to reduce churning. It is obviously inefficient for one government agency to take money from us only for another to give it back, and the high taxes and means-tested benefits this entails do much to undermine work incentives, particularly for families on lower incomes.'

Source: Saunders, Peter 'Tax circle good for no one' *The Australian* 10 July 2007 p 12

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The *Washington Post* asked readers to take any word, change just one letter, and give it a new definition. Some winners:

Intaxification: Euphoria at getting a tax refund, which lasts until you realise it was your money to start with.

Reintarnation: Coming back to life as a hillbilly.

Giraffiti: Vandalism spray-painted very high up.

Inoculate: To take coffee intravenously when you are running late.

Caterpallor: The colour you turn after finding half a worm in the fruit you are eating.

A second competition asked for an alternate meaning for common words:

Coffee: The person upon whom one coughs.

Flabbergasted: Appalled by discovering how much weight one has gained.  
Negligent: Absentmindedly answering the door when wearing only one's night attire.  
Abdicate: To give up hope of ever having a flat stomach.  
This one doesn't fit either category, but still deserves a mention:  
Frisbeetarianism: The belief that after death the soul flies up onto the roof and gets stuck there.

Source: *Bobby Dazzler Newsletter* Issue 24, June 2007

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"Mr Costello was also quizzed about his personal relationship with the Prime Minister.

"How often do you go over to John Howard's place on the weekend and just kick it?" Sandilands asked.

"We've been around for a while," said Mr Costello, a year to the day since he publicly accused Mr Howard of renegeing on a deal to stand aside as Prime Minister.

"We deal with each other a lot and I've often said in Parliament House we're often living with each other for 10 hours a day.

"I probably spend more time with him than with my family.

"I ring up my wife at night and reintroduce myself."

Source: Madden, James 'Costello fails test on prices,' *The Australian* 11 July 2007 p 5

\*\*\*\*\*

"The legal advice provided to the Australian Electoral Office - that free use of Kirribilli House by the Liberal Party was not a political donation - was unsurprising.

When you work for the government, you learn that lawyers have the same skills as accountants and economists: they can make a virtue of almost any view, just as the devil can quote Scripture."

Source: Harris, Tony 'Public asset, private benefit,' *Australian Financial Review* 10 July 2007 p 62

\*\*\*\*\*

"... when a Norwegian appeals court ruled that striptease was an art form - a form of dance combined with acting - and should be exempt from value-added tax (their GST), the news spread quickly to Amsterdam.

The owners of the Diamond Go-Go Bar in Oslo refused to pay VAT of 25 per cent on entry fees on the basis striptease dancers were stage artists like sword-swallowers and comedians, deserving of the same status.

A Dutch judge wholeheartedly agreed. He ruled peep shows, where sex workers performing strip shows and explicit acts could be watched from booths (even by judges, should they wish, presumably), were a form of theatre, entitling club owners to a tax break."

Source: Lewis, Julian 'Taxpayers will try almost anything' *Sydney Morning Herald* Weekend Edition 14-15 July 2007 p 43

\*\*\*\*\*

"That's the layman's guide to the Tax Act. The only problem is you get the lawyers in between and they stuff it up for everyone."

Source: Attributed to Michael D'Ascenzo, at the Australian Institute of Company Directors, 18 July 2007. 'Hearing crickets' *Sydney Morning Herald* CBD 19 July 2007 p 23 For the full speech, see <<http://www.ato.gov.au/corporate/content.asp?doc=/content/86879.htm>>

## **ATTA News August 2007**

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

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

[c.fong@unsw.edu.au](mailto:c.fong@unsw.edu.au)

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

### **Contents**

<b>1 Presidential column</b>	<b>1</b>
<b>2 Call for papers ATTA Conference 2008</b>	<b>2</b>
<b>3 2008 Conference News</b>	<b>2</b>
<b>4 What does the tax agents services legislation mean for your freelance earning capacity as an academic?</b>	<b>3</b>
<b>5 Arrivals, departures and honours</b>	<b>4</b>
<b>6 Justice Kiefel on taxation</b>	<b>4</b>
<b>7 Call for ATAX Research Fellowship Applicants 2008</b>	<b>5</b>
<b>8 Graham Hill Annual Award 2007</b>	<b>6</b>
<b>9 Vacancies</b>	<b>6</b>
<b>10 Tax, Accounting, Economics and Law Related Meetings</b>	<b>7</b>
<b>11 Recent publications</b>	<b>14</b>
<b>12 Quotable quotes</b>	<b>16</b>

### **1 Presidential column**

Another month has gone by and we are certainly getting down to the business end of 2007. It also seems that each month our newsletter contains more information than the last. Colin does a great job of compiling the information that everyone provides. Please keep this information coming in so that our newsletter is as comprehensive as possible. For those who are pressed for time reading the newsletter in detail (and aren't we all pressed for time), I have provided a quick summary of the information you will find in this month's newsletter.

This month Bernadette has included a call for abstracts for the 2008 ATTA Conference in Hobart as well as further conference details. Please make a note in your diaries that the 28th September is the final date for the submission of abstracts. Chris Wallis (Comment on the Tax Agents Services Legislation) has contributed a column. For any of our international readers, there is a call for ATAX Research Fellowship Applications for 2008 (item 7). Nominations for the Graham Hill Annual Award 2007 are also closing soon. Details can be found in item 8 and nominations need to be submitted by 28th September 2007. Another September closing date is found in item 9 relating to the application for Professor of Taxation Law and Policy at the University of Auckland Business School. Item 10 contains a large list of both domestic and international conferences and meetings while item 11 contains a list of recent tax publications, both domestically and internationally.

Of course, if you wish to find information in an old newsletter, they are located on the ATTA website at <http://www.atax.unsw.edu.au/atta/newsletter.htm>

All the best

Kerrie

## **2 Call for papers ATTA Conference 2008**

The Twentieth Annual Conference of the Australasian Tax Teachers' Association will be hosted by the School of Accounting and Corporate Governance, University of Tasmania on 23 -25 January 2008 in Hobart, Tasmania.

Abstracts are invited of papers for presentation at the forthcoming conference. The theme of the conference is "Tax: The Devil's in the Detail".

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

This annual conference provides an opportunity for local and international tax academics from law, accounting, economics and government disciplines to come together with other writers, professionals and administrators from both private and public sectors to share their understandings of the current issues in tax. Likewise, the conference provides sharp focus on the present and future learning and teaching needs for taxation. Further details about the conference can be viewed at: <http://www.utas.edu.au/business/faculty/ATTA08/index.html>

Scholars who are interested in providing a paper should prepare an abstract of 300 words or less and submit this by email to Simone Bingham ([Simone.Bingham@utas.edu.au](mailto:Simone.Bingham@utas.edu.au)) by Friday, 28th September 2007. Acceptance of papers will be notified to authors by 31 October.

Full written conference papers must be submitted to Catherine Lineham ([Catherine.Lineham@utas.edu.au](mailto:Catherine.Lineham@utas.edu.au)) by Friday 7th December 2007. Only full papers submitted by the due date will be eligible for prizes.

Papers will be eligible for submission to the Journal of the Australasian Tax Teachers Association. JATTA is a refereed electronic journal and papers submitted will be subject to double blind refereeing before acceptance by the journal. For more information about JATTA, please see the webpage at <http://www.atax.unsw.edu.au/atta/index.htm> .

### **KEY DATES:**

28 September 2007	Final date for submission of abstract of paper
31 October 2007	Authors notified of acceptance of their papers
Friday 7 December 2007	Final date for Registration at 'early-bird' rate
Friday 7 December 2007	Final date for submission of written conference paper
Wednesday 23 January – Friday 25 January 2008	Conference

Bernadette Smith

## **3 2008 Conference News**

Conference website - <http://www.utas.edu.au/business/faculty/ATTA08/>

The 2008 ATTA conference will be held on campus at the University of Tasmania at John Fisher College, College Road, Sandy Bay.

The venue and adjacent accommodation facilities are located in a natural bush setting and offers beautiful rooms and some of the best views in the city with a magnificent panorama of the harbour.

Available accommodation includes:

Single Rooms (\$50 per night or \$250 for a week)

Double Rooms (some have ensuites) - limited availability

Flats (ranging from 1-6 bedrooms, fully self contained) - limited availability [Still waiting for summer rates to be approved for the double rooms and flats].

Apartments (6 bedrooms, fully self contained) - \$180 per night or \$900 for a week.... that works out to \$30 per person on a nightly basis.

All buildings are smoke-free zones.

Note: The apartments resemble stylish townhouses.... see photos and layout plans at <http://www.utas.edu.au/accommodation/prospective/hbt/selfcatered.htm>

To register your expression of interest in the university's accommodation services for ATTA2008 please contact [Simone.Bingham@utas.edu.au](mailto:Simone.Bingham@utas.edu.au).

Bernadette Smith

#### **4 What does the tax agents services legislation mean for your freelance earning capacity as an academic?**

Hello to fellow members

You are probably aware by now of the exposure draft tax agent services legislation. Some of you will have followed or contributed to the on going debate in the Australian Financial Review. We have yet to make public our observations that the that the investigatory regime Many of you earn additional income carrying out private training sessions for firms, others of you might like to earn that income.

The exposure draft threatens your ability to do so, not directly, but indirectly by ensuring that only approved courses qualify for CPE. On a freelance basis you will not be delivering "approved" training.

The threat is embedded because most tax practitioners prefer to CPE credits for any training they do. Even though practitioners taking your training directly from you will not be able to claim CPE credits if you are employed by a professional body to do the very same training the practitioner will be able to claim the CPE credits!

ATTA is a stakeholder in the tax industry and yet is not included in the parties consulting with Treasury. Surely Treasury could pay the expenses of a suitably experienced ATTA representative to attend and participate in the consultation. ATTA members collectively have much to offer in the debate on three training areas contemplated by the legislation, first for initial registration training (essentially undergraduate qualifications), secondly for ongoing CPE and thirdly for curative training on the order of the Board. It is not clear how post graduate qualifications fit in their template.

Many questions remain unanswered. What is a course? Is it a degree, a subject, a major stream, a day, a 2 hour session or a half day? Who approves a course? How much will approval cost? Does a course need to be re-approved after a law relevant changes? Why are courses approved rather than the trainers accredited? What standards or concepts are to be addressed in a course?

The approved training regime is a reactive attempt by the professional bodies to our earlier unrelenting criticism of provisions that might have handed the professional bodies a CPE training monopoly. The professional bodies met with Treasury last week and agreed new ground rules to ensure that there is no legislative monopoly, but they have created the new regime which requires approved courses. They have effectively created a monopoly position again. We are addressing these issues in our submission on the legislation which we will make available to ATTA members. In that submission we will also address our observations about the investigatory regime for tax practitioners having its legislative roots in the Anti Terrorist provisions of the Crimes Act.

Chris Wallis  
Director - Tax Matrix Pty Ltd  
ABN 33 101 349 900  
PO Box 228 South Yarra VIC 3141www.taxmatrix.com.au

## 5 Arrivals, departures and honours

Congratulations to both **Shirley Carlon** and **Kalman Datt** on their promotion to Senior Lecturer, at the Australian School of Taxation (Atax), University of New South Wales.

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A nice photo of ATTA Patron, **Gordon Cooper**, appeared in the *Sydney Morning Herald Good Living* magazine, 24 July 2007 p 19, with his pewter mug and friends.

## 6 Justice Kiefel on taxation

With the announcement of Justice Susan Kiefel's elevation from the Federal Court of Australia to the High Court of Australia, I thought it would be useful to do a survey of Kiefel, J's judgments related to taxation.

On AustLII, I did an Advanced Search to Federal Court of Australia and Full Court Federal Court of Australia decisions and did the following: kiefel w/50 tax! I scored 117 hits, however many of these were cases in which her Honour was not the judge.

Using CaseBase, you can limit your search with the judge's name, the court and the topic. I did a search restricting my Sources to CaseBase cases, then Catchwords/summary: tax\*, Jurisdiction: Commonwealth, Court: Federal Court of Australia; judge: kiefel. This yielded 24 hits.

Using FirstPoint, I limited my search in jurisdiction to Commonwealth, then court to the Federal Court of Australia, then judge surname/s to Kiefel, then classification to taxes and duties. This resulted in 19 hits.

Colin Fong

## **7 Call for ATAX Research Fellowship Applicants 2008**

In 2008 Atax will offer two Research Fellowships to international academics and professionals 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 taxation, preferably in collaboration with Atax academic(s), to be published in a refereed journal with due acknowledgement of the Fellowship;
- conducting an Atax research seminar for interested members of the broader tax research community; 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-October 2008, but other times of the year may also be possible.

### **Selection**

Selection is based on the applicant's research proposal and on their ability to contribute to the Atax research profile. A track record in collaborating with Atax academics will be considered as an advantage.

### **Application**

Applications are invited from overseas academic researchers 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 Binh Tran-Nam, Research Fellowship Convenor  
Atax, Faculty of Law  
UNSW SYDNEY NSW 2052  
AUSTRALIA  
Email: [b.tran-nam@unsw.edu.au](mailto:b.tran-nam@unsw.edu.au)

Applications to undertake the Research Fellowship in 2008 must be received by 30 November 2007. Successful applicants will be notified by 31 December 2007 and undertake the Fellowship in 2008.

### **Further information**

For further information about the Research Fellowship, please contact Associate Professor Binh Tran-Nam by phone on +61 (2) 9385 9561 or by email [b.tran-nam@unsw.edu.au](mailto:b.tran-nam@unsw.edu.au).



## **8 Graham Hill Annual Award 2007**

Nominations for the Award need to be sent to the Committee prior to 5pm Friday, 28 September 2007.

The 2007 Graham Hill Award will be announced on Thursday 25 October 2007.  
See <http://www.grahamhillaward.com.au/web/howtonominate.asp>

### **Selection Criterion**

The Graham Hill Award will be conferred each year on a person who has made a significant contribution to improving the administration, policy, practice, teaching or understanding of revenue law in Australia.

The Award is not a popularity contest between potential recipients nor a contest with the contribution made by Graham Hill. Nor is it limited to persons who are well known or have been appointed to a particular position. The recipient may be a tax practitioner in Hobart, a tax lecturer in Perth or a member of the ATO in Brisbane. Equally the Award may be conferred on a well known person, whether at the ATO or Treasury or on a member of the judiciary, academia or otherwise.

The objective contribution made by the person is the criterion. The Award is also open to any politician who is considered to have made a significant contribution. A person's contribution may have been made in a particular year or over a period of time. For example, the author of a major tax work may be the recipient. The Graham Hill Annual Award Committee reserves the right to withdraw an Award if it considers this necessary.

### **How to Nominate**

To nominate a person as the recipient of the Graham Hill 2007 Annual Award take the following steps:

Let us have details of your nominee and why you consider the nominee is a worthy recipient of the Award. It would greatly help the Committee if you gave as much information as you thought was relevant. Please include your contact details and those of the recipient. Also let us know if you have informed the nominee of the nomination.

Email the nomination, with supporting documentation, to us at [rspeed@sslaw.com.au](mailto:rspeed@sslaw.com.au) or alternatively send it to:

The Graham Hill Annual Award Committee  
C/- Speed and Stracey Lawyers  
Level 4  
131 Macquarie Street  
Sydney NSW 2000  
Australia

## **9 Vacancies**

### **Professor of Taxation Law and Policy**

**Department of Commercial Law, Faculty of Business and Economics, The University of Auckland Business School.**

The Department of Commercial Law at The University of Auckland is seeking to make a senior, fulltime permanent appointment of a Professor of Taxation Law and Policy. To be

appointed as a Professor you will preferably have an excellent and sustained record of published research and teaching in tax, but applicants without a substantial publication record who are recognised as truly outstanding senior tax practitioners will be considered. You must have a good undergraduate degree in law and a post graduate degree in law or taxation. Ideally, you would also have qualifications or experience in economics or fiscal policy.

The University of Auckland is New Zealand's leading research-led university with around 30,000 students across several campuses. The Department of Commercial Law is one of eight departments in the Faculty of Business and Economics. The Department comprises an active group of some 20 scholars teaching and researching in the areas of private and commercial law and taxation. Close links are maintained with the University's Research Centre for Business Law and Faculty of Law.

The Department offers undergraduate courses primarily for business students but also some law students. At postgraduate level, the Department offers the Master of Taxation Studies, New Zealand's only masters level qualification in tax, and staff teach commercial law courses for the Faculty of Law's LLM. Students in the MTax S programme comprise both law and accounting graduates. The Department is seeking to appoint a tax expert who can provide leadership to the Department's existing tax staff and who will strengthen the Department's recognised expertise in taxation law.

Enquiries of an academic nature can be addressed to Assoc Prof Mike Gedye, Department of Commercial Law, The University of Auckland, Private Bag 92019, Auckland, New Zealand. Phone (649) 3737599 ext 85666 or e-mail [m.gedye@auckland.ac.nz](mailto:m.gedye@auckland.ac.nz).

Further information can be found, and applications made, online at [www.vacancies.auckland.ac.nz](http://www.vacancies.auckland.ac.nz)

Applications close 30 September 2007.

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

### **Local**

**Atax** research seminars are normally held in the Law Faculty Common Room, Law Building (Second Floor, Building F8, Union Road, UNSW Kensington Campus; Access via Main Gate off Anzac Parade or Gate 2 off High Street). A sandwich lunch is served at 12.30 pm and the seminar starts at 1 pm and finishes at 2 pm. For catering purposes, please advise Binh Tran-Nam <[b.tran-nam@unsw.edu.au](mailto:b.tran-nam@unsw.edu.au)> of your attendance in advance.

Friday 24 August 2007: Professor **Gareth Myles**, University of Exeter, UK, "Country Characteristics and Preferences over Tax Principles"

Friday 31 August 2007 12 noon, not 12:30pm: Dr **Shee Boon Law**, IRD, NZ, "Topical Issues in International Tax"

Friday 14 September 2007 Dr **Ann Hansford**, University of West England, UK, and Dr Thérèse Woodward, Kingston University, UK, "Environmental Tax Issues"

**Australian Law Postgraduate Network Inaugural Conference** 16-17 September, Coffs Harbour 2007. The ALPN Conference is aimed at postgraduate law students and their supervisors. The deadline for papers and posters has been extended to the 16th July, 2007. All full papers will be double blind peer reviewed and published in the Conference proceedings. Prizes are being awarded for the best and highly commended refereed paper and poster.

The Conference has many other benefits for students and supervisors as well. We have several workshops planned for students and supervisors, with staff from several universities around Australia assisting in facilitating these sessions. We also have a panel session planned to examine trends in legal research, and a focus group session facilitated by Professor David Farrier from the University of Wollongong, exploring issues and concerns in postgraduate research.

There are two high profile two keynote speakers – Dr Terry Hutchinson (QUT) and Dr Margaret Kiley (ANU). Terry Hutchinson is a Senior Lecturer within the Queensland University of Technology Law School, and specialises in legal research training. She published the second edition of her book, *Researching and Writing in Law*, in 2006, and has also published recent articles in this area. Dr Margaret Kiley has researched in the area of postgraduate research education for over ten years, with her PhD in the area of international students undertaking research degrees in Australia. Margaret has a background in education, and is currently working at the Australian National University with staff involved in supervising research students from Honours through to Doctorates. Further, Steve Mark, the Legal Services Commissioner in NSW, will be delivering the address at the Conference Dinner.

Please direct your postgraduate students to the ALPN Conference website for more information, <http://www.alpn.edu.au/?q=conference/2007>. Alternatively, they may contact the Conference Organiser, Dr Amanda Kennedy, [amanda.kennedy@une.edu.au](mailto:amanda.kennedy@une.edu.au)

Thank you for supporting this important event.

Professor Stephen Colbran  
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**26th Annual Conference of the Australian and New Zealand Law and History Society**, hosted by the University of New England School of Law will be held in Armidale (NSW) from Friday, 21 September (about 5pm) to Sunday, 23 September 2007 (about lunch-time). The conference timing dovetails with the 2007 Australian Historical Association regional conference, hosted by the UNE School of Classics, History and Religion, to be held from the evening of Sunday 23 September through to Wednesday, 26 September. The AHA conference web-site is at: <http://www.une.edu.au/campus/confco/aha2007/>

The ANZLHS conference theme, *Fenceposts in Legal History*, encourages deep consideration of discrete or pivotal events, laws, issues or people ('fenceposts') as well as longer term analysis of historical periods or paradigms (connecting fenceposts as themes through time and place). This is intended to be a broad and inclusive theme bridging connections between law and history. Deadline for abstracts:  
30 June 2007 (likely to be extended).

The invited keynote speaker is Professor Michael Lobban, School of Law, Queen Mary, University of London (see the below web-site link for academic profile and recent publications)

<<http://www.law.qmul.ac.uk/people/academic/lobban.html>> <http://www.law.qmul.ac.uk/people/academic/lobban.html>

For more details (including registration form and format for abstracts), please click on the conference web-page at:

<<http://www.une.edu.au/law/anzlhs2007/>>

For any further queries, please do not hesitate to contact the conference convenors at:

Conference Convenors:

Mark Lunney Email: [mark.lunney@une.edu.au](mailto:mark.lunney@une.edu.au) Phone: (02) 6773 2713

Craig Collins Email: [ccollin6@une.edu.au](mailto:ccollin6@une.edu.au)

**University of Melbourne Graduate Tax Program 2007.** Melbourne Law School offers a comprehensive tax program at postgraduate level. The program is designed and taught by senior tax practitioners in conjunction with academic tax specialists. The program offers subjects designed for those who are commencing careers in taxation, and subjects which will assist practitioners of all levels of experience to maintain their skills and knowledge in an era of continuous tax law change. The tax program is open to lawyers and non-lawyers and provides the opportunity to gain an internationally recognised degree from one of the world's top Universities.

Faculty Teachers

Associate Professor Ann O'Connell; Associate Professor Miranda Stewart; Ms Michelle Herring; Ms Sunita Jogarajan; Dr Mike Kobetsky

Adjunct Teachers in 2007

Mr Duncan Baxter, Blake Dawson Waldron; Mr Aldrin De Zilva, Horwath Tax Lawyers; Mr Jean Paul Donga, Ernst & Young; Mr Michael Flynn, Victorian Bar; Mr Martin Fry, Allens Arthur Robinson; Mr Peter Gillies, Pitcher Partners; Ms Gitte Heij, CARA Consulting; Mr Paul Hockridge, William Buck; Mr Jim Murray, TT Legal; Mr Tim Neilson, Greenwoods & Freehills; Mr Frank O'Loughlin, Victorian Bar; Professor Cameron Rider, Allens Arthur Robinson; Mr Fred Schenck, Webb Martin; Ms Shannon Smit, Ernst & Young; Mr Ken Spence, Shaddick & Spence; Professor John Tiley, Cambridge University

Subjects in 2007

- Asian Comparative Tax Law Systems, 29 August – 4 September
- Capital Gains Tax: Problems in Practice, 14 – 20 November
- Corporate Taxation (Companies and Consolidation), Semester 2: Tuesday 6pm – 8pm
- Goods and Services Tax Principles, Semester 2: Monday 6pm – 8pm
- International Taxation: Principles and Structure, Semester 2: Wednesday 6pm – 8pm
- Taxation of Intellectual Property, 17 – 23 October
- Qualifications Available
- Master of Laws
- Master of Commercial Law
- Master of International Tax
- Master of Tax
- Graduate Diploma in International Tax
- Graduate Diploma in Tax

Individual subjects may be taken with or without assessment for CPD and CLE purposes.

For more information contact Graduate Administration Office, Faculty of Law, The University of Melbourne Victoria 3010, Australia t +61 3 8344 6190

[law-postgrad@unimelb.edu.au](mailto:law-postgrad@unimelb.edu.au); <http://graduate.law.unimelb.edu.au>

**The University of Sydney Law School** will offer a number of postgraduate units in Taxation Law in 2007. These units are available for credit as well as on a single unit "attendance only" or CLE basis. The following units are being offered for 2007:

Advanced Customs Law

Advanced GST

Australian International Tax

Comparative Corporate Tax (with Peter Harris)

Comparative Income Tax

Comparative International Tax

Comparative Value Added Tax  
Corporate Tax  
Customs Law  
Goods and Services Tax  
Impact of Tax on Business Structures and Operations  
Jurisprudence of Tax (with John Prebble)  
Partnerships and Trusts  
Stamp Duties  
Tax Administration  
Taxation of Business and Investment – A  
Taxation of Business and Investment – B  
Taxation of Corporate Groups  
Taxation of CFCs, FIFs and Transferor Trusts  
Taxation of Financial Transactions and Institutions  
Taxation of Superannuation  
Tax Litigation  
Tax Treaties  
Transfer Pricing  
UK International Tax (with Malcolm Gammie)  
US International Tax (with David Rosenbloom)

Information about our programs and details regarding the units of study can be found by accessing the website for the Ross Parsons Centre of Corporate, Commercial and Taxation Law at [www.parsons.law.usyd.edu.au/TaxationLaw/](http://www.parsons.law.usyd.edu.au/TaxationLaw/). Queries regarding single unit enrolment should be directed to Ms Val Carey, the Continuing Legal Education Coordinator at Sydney Law School (telephone 9351 0238, email [V.Carey@usyd.edu.au](mailto:V.Carey@usyd.edu.au)).

**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> Register online at <http://www.taxinstitute.com.au>

### **Trivia Night**

Last year's winner, Mallesons, will be hotly defending the Taxation Institute Trivia Trophy. The annual tax trivia night is your chance to pit your skills against the best in the industry. Do you know your RITAs from your ROSAs? Your FTBs from your FBTs? Saturn's moons and disco tunes? Then get a table together and head down to Cockle Bay for trivia, games and fabulous prizes! Book now!

Get in early as last year was a sellout; Arrival drinks and plenty of food provided; Bigger better venue. Docksie Centre, The Balcony Level, Cockle Bay; Thursday 30th August 2007 6.30pm -10.30pm; \$60 per person OR \$300 for a table of 6. Register your team online now to secure your table! Enquiries: Josie Mouawad | Professional Development Coordinator  
Ph: 02 8223 0040 | E: [josiemouawad@taxinstitute.com.au](mailto:josiemouawad@taxinstitute.com.au)

**International Telecommunications Societys Africa-Asia-Australasia Regional Conference**, 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.

**Important Dates:** 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

### **Register Online**

Email (or download and fax) your registration form to the conference organisers. Full-time students enrolled at tertiary institutions are eligible for student registration, and are invited to submit their paper.

**Twentieth Annual Australasian Tax Teachers Association Conference 2008**, 23 - 25 January 2008, University of Tasmania, Hobart. Contacts Bernadette Smith, [B.N.Smith@utas.edu.au](mailto:B.N.Smith@utas.edu.au); [Sonia.Shimeld@utas.edu.au](mailto:Sonia.Shimeld@utas.edu.au); [Simone.Bingham@utas.edu.au](mailto:Simone.Bingham@utas.edu.au) <http://www.utas.edu.au/business/faculty/ATTA08>

**8th International Conference on Tax Administration**, “Safe Harbours and New Horizons” – 27 & 28 March 2008 hosted by Atax (the Australian School of Taxation at the University of New South Wales) will be held in Sydney, Australia. The conference will bring together academics, practitioners and representatives of revenue authorities from around the world to discuss contemporary issues and research in tax administration. There will be a number of high profile keynote speakers including: Michael D’Ascenzo (ATO); Bob Russell (NZIRD); Nina Olsen (IRS); David Vos AO (IGT); David Butler (OECD); and John Hasseldine (UK). Enquiries: Cindy Chan, Phone +61 2 9385 9541, Fax +61 2 9385 9515, Email:

[c.chan@unsw.edu.au](mailto:c.chan@unsw.edu.au) Potential presenters please send a completed form to Atax (together with abstract and biographical notes) to arrive no later than Friday 7th September 2007 by:

1. Fax +61 2 9385 9515 (Attention Cindy Chan)
2. Email [c.chan@unsw.edu.au](mailto:c.chan@unsw.edu.au)
3. Post Attention Cindy Chan

Atax UNSW

Law Building

Sydney NSW 2052

AUSTRALIA

See also <http://www.atax.unsw.edu.au/news>

## **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 **Tax Research Network (TRN) 16th Annual Conference** will be held in Sheffield under the aegis of the Management School, University of Sheffield, on 6-7 September 2007. The over-arching theme of the Conference is Tax and Accountability. Papers are invited which consider the various aspects of this theme – particularly evasion, avoidance, planning, compliance, corporate social responsibility, corporate governance, etc. - from different standpoints (individual, corporate, practitioner, government, tax authority) from the UK and overseas. While Tax and Accountability will be the main theme, offers of papers on other taxation issues will be welcomed.

Please note that booking for the conference should be done electronically via the TRN website at [trn.org.co.uk](http://trn.org.co.uk) when forms become available. We expect to reimburse travel and other conference expenses incurred by UK presenters in full, and to offer a substantial contribution towards the costs of overseas presenters.

Any queries should be directed to Dr. Jane Frecknall Hughes at the above e-mail address. We look forward to welcoming you to Sheffield.

**The 8th Annual Global Environmental Taxation Conference** Innovation, Technology and Employment: Impacts of Environmental Fiscal Reforms and Other Market-Based Instruments. Green Budget Germany and the University of Regensburg, 18-20 October 2007, Munich, Germany.

The objective of the conference is to examine the positive effects of Environmental Fiscal Reform (EFR) on innovation, technology and employment, as well as on the environment.

Analysis of this issue has been divided into four sub-topics: Travel and Transport; Buildings and Households; Energy; and Employment.

In addition, there will be a workshop series running parallel to the conference sessions, analysing these sub-topics from the point of view of NGOs. We anticipate these workshops focussing on political and implementation issues, such as: the problem of the lack of political will; ways of communicating the benefits of EFR; institutional constraints on implementing EFR; and international issues.

NGOs and others interested in participating in these workshops should contact Green Budget Germany at [foes@foes.de](mailto:foes@foes.de).

Full-length papers and PPPs are to be submitted by 01.10.2007. A selection of final (non-published) papers (max. 25 pages) will be published in "Critical Issues of Environmental Taxation", Oxford University Press, Oxford, UK. If you require further information, please do not hesitate to contact Green Budget Germany at [foes@foes.de](mailto:foes@foes.de).

### **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](http://www.ibfd.org) or contact the International Tax Academy at +31-20-554 0160 or by e-mail [ita@ibfd.org](mailto:ita@ibfd.org)

For 2007 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

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](mailto:a.hatsidimitris@ibfd.org)

**International Tax Academy (ITA)** courses in Asia-Pacific. Courses include: Principles of International Taxation 29 Oct. - 2 Nov. | Introductory | Kuala Lumpur; Principles of Transfer Pricing 3 Days | Nov/Dec - Date to be confirmed Introductory | Kuala Lumpur  
Request a brochure

### **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](http://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](mailto:vanderHoek@frg.eur.nl)

**Faculty of Law, the University of Hong Kong, Asian Institute of International Financial Law & Taxation Law and Policy Research Institute, Monash University** The Legacy of UK Taxation Law Abroad, Joint Seminar, Tuesday 18 December 2007

Although many of the former colonies of the United Kingdom adopted a 'model' Colonial Tax Ordinance when designing their own taxation systems, in most cases they have now enacted global tax laws far different from the UK schedular system. All adopted either completely or substantially the common law system of precedents, sometimes adding this on top of another legal culture as was the case, for example, in South Africa where it rested on a RomanDutch legal system. Some were drafted directly by British administrators – the colonial laws in Africa and Israel, for example – and others by locals raised in a legal culture

based on UK concepts. Some such as New Zealand and Hong Kong retained judicial links with the UK through appeals to the Privy Council until relatively recently; others such as Canada and to a lesser extent Australia severed the formal links earlier.

This academic seminar has been organized in order to study the historical – and contemporary – import of UK tax concepts on the tax laws of jurisdictions formerly under British rule. Leading speakers, detailed below, will analyse the UK tax legacy from the perspective of seven separate jurisdictions, Australia, New Zealand, Hong Kong, Israel, South Africa, Canada and the United States.

*The seminar will take place at the University of Hong Kong on Tuesday, December 18, 2007. It is open to the public and free of charge. For registration purposes, interested persons should contact Ms Flora Leung, Asian Institute of International Financial Law, at [fkleung@hku.hk](mailto:fkleung@hku.hk)*

Details of the programme are as follows:

Morning Session

Introduction and welcome: Professor Richard Cullen and Professor Andrew Halkyard, Faculty of Law, University of Hong Kong

Australia – Professor Chris Evans, Atax, Faculty of Law, University of New South Wales

Canada – Professor Ben Alarie, Faculty of Law, University of Toronto; Professor David Duff, Faculty of Law, University of Toronto

Questions and discussion

Morning Tea Break

Hong Kong – Dr. Michael Littlewood, Faculty of Law, University of Auckland

Israel – Dr. Yoram Margalioth, The Buchmann Faculty of Law, Tel Aviv University; Dr.

Assaf Likhovski, The Buchmann Faculty of Law, Tel Aviv University; Dr Tsilly Dagan, Bar Ilan University Law School

Questions and discussion

Lunch

Afternoon Session

New Zealand – Sir Ivor Richardson

South Africa – Eddie Broomberg SC, South Africa and London Bar

Discussion

Afternoon Tea

United States – Professor Karen Brown, Faculty of Law, George Washington University

Overview – Professor Rick Krever, Monash University

Questions and discussion.

**Monash University Taxation Law and Policy Research Institute in conjunction with the The Cegla Center for Interdisciplinary Research of the Law, Tel Aviv University School of Law** Political economy perspectives on comparative tax policy, Prato, Italy, June 2009.

For further information contact: Institute Director Professor Rick Krever

[rick.krever@buseco.monash.edu.au](mailto:rick.krever@buseco.monash.edu.au) Tel: + 61 3 9905 2375; Fax: + 61 3 9574 8259

Other useful tax and law related conference websites include the IBFD Course calendar

[http://www.ibfd.org/news/course\\_calendar.htm](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](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](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.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. Inspector-General of Taxation's report *Review of Tax Office's management of complex issues — Case study on research and development syndicates*, 2007. The Report, which also contains the Tax Office's response, is available at <http://www.igt.gov.au>

(2007) 36 (3) *Australian Tax Review*

- Editorial - Nuclear deterrents, snipers, shotguns and more
- The nature of income: The intersection of tax, legal and accounting - concepts – AH Slater
- Trying to make sense of TOFA – **Graeme S Cooper**
- International tax arbitration – **Chloe Burnett**

**D'Ascenzo, Michael** 'Compliance Program 2007-08: Meeting the challenges of a changing environment,' Speech on the release of the Compliance Program 2007-08, Sydney, 16 August 2007 <http://www.ato.gov.au/corporate/content.asp?doc=/content/00105578.htm>

Farr, Gregg 'Creating a more effective link to the private sector - embedding government processes into the business community,' Speech by, Second Commissioner of Taxation at the AFR GovTech Summit, Hyatt Hotel Canberra on 19 July 2007

<http://www.ato.gov.au/corporate/content.asp?doc=/content/87104.htm>

Nielson, Leslie *Superannuation and taxation 2007-08*, Information and Research Services, Parliamentary Library <http://www.aph.gov.au/library/pubs/RP/2007-08/08RP02.pdf>

(2007) 42 (1) *Taxation in Australia*

- Taking care of business - Michael Payne-Mulcahy
- How Alice was slade "Curiouser and curiouser!" cried Alice - **Gordon Cooper**
- A new phase in Australia's double tax agreements - David Watkins & Joanne Langford
- The forgotten memory of a deemed dividend – the new Division 7A - Ken Mansell
- Privative clauses - Arthur Athanasiou

(2007) 42 (2) *Taxation in Australia*

- Tax issues for returning expatriates- Denise Honey and Kai Zhang
- A new phase in Australia's double tax agreements — Part 2 - David Watkins & Joanne Langford
- GST and rental guarantees - Matthew Cridland
- A loan by any other name - Jeffrey Chang
- Underprivileged accountants and illegitimate expectations – Part 1 - Peter M Fraser and Kristen Deards

(2007) 11 (1) *Tax Specialist*

- Tax consolidation — sharpening a cutting-edge reform - Ken Spence
- MEC groups and evolving international tax issues - Peter Collins and Rob Bentley
- SMEs — The forgotten lost souls - Alexis Kokkinos
- Cutting consolidation to the core - **Cameron Rider**
- Tax consolidation — Government announcements yet to be legislated - Ken Spence
- Buying and selling a company — consolidation due diligence issues and trends - Andrew Woollard

Taxation Institute of Australia South Australian 2007 *Convention Papers*

- Holding Land through Trusts - Michael Butler
- Getting Wealth out of Companies - **Graeme Cooper**
- The 2007 Superannuation 'Window of Opportunity' - Brian Collins
- Simpler Super – Getting It In - Suzanne Mackenzie
- Partnership Bookends – Entry & Exit - Andrew Shaw
- Running a Tax dispute at the AAT - Rod Dunne, Helen Lacey, & Arlene Macdonald
- Crikey - Where do I pay my tax? - Janet Finlay
- Simpler Super – Getting It Out - Stephen Heath
- Exploring the Land-rich Provisions - John Tucker
- Having Employees – It's not just about Salary and Wages - Julie Van der Velde
- Ruling from the grave – Effective use of Testamentary Trusts - Phil McGovern
- The new Small Business Concessions - Ian Snook
- The GST Report - Matthew Nicholls
- Getting trusts right: Lessons from the Federal Court - Justice Jeffrey Spender
- Reward your Employees with Equity - Jamie Restas, & Garry Winter
- Changes to Asset Holdings - Tim Sandow

**Overseas**

(2006) 17 *Advances in Taxation* ISBN-13: 978-0-7623-1376-1; ISBN-10: 0-7623-1376-5; GBP 57.99; USD 99.95; EUR 82.95

- An Examination of Tax Scholars? Publications - Anne L Christensen and Claire K Latham
- Tax Planning For the Lobby Tax - Mary Ann Hofmann

Social security reform:

- Exploring the Generational and Racial Divide - Cynthia M Jackson, James J Maroney and Timothy J Rupert
- Tax Incentives for Economic Growth: Capital Investment or Research - Tracy S Manly, Deborah W Thomas and Craig T Schulman
- Self-Efficacy and Tax Research Performance - Dennis Schmidt and Rex Karsten
- Research Note Determining Innocence In Innocent-Spouse Court Cases Using Logit/Probit Analysis - Gerald E Whittenburg, Ira Horowitz and William A Raabe
- Educators? Forum Using the Scholes and Wolfson Framework to Compare an Income Tax and a Form of Consumption Taxation: a Teaching Note - Kenneth E Anderson

Apps, Patricia F & Rees, R, 'The Taxation of couples' in A Cigno, P Pestieau & R Rees (eds), *Taxation and the family*, MIT Press, Cambridge, USA, 2006

(2007) No 8 *Bulletin for International Taxation*

- Tax Treaty News - Klaus Vogel
- Fearful Symmetry: The Attribution of Profits "in Each Contracting State" - Brian J Arnold
- Legal Status of the OECD Commentaries - In Search of the Holy Grail of International Tax Law - Monica Erasmus-Koen and Sjoerd Douma
- Tax Treatment of Intra-Group Cross-Border Interest Payments involving – Switzerland - Howard R Hull

(2007) Nos 8/9 *European Taxation*

- European Union - Free Movement of Capital and Third Countries: Exploring the Outer Boundaries with Lasertec, A and B and Holböck - Axel Cordewener, Georg W. Kofler and Clemens Philipp Schindler
- A Hypothesis for Radical Tax Reform in the European Union – The Implications of the Abolition of Corporate Income Taxes - Luca Cerioni
- Permanent Establishments under Italian Tax Law: An Overview - Raffaele Russo and Edoardo Pedrazzini
- Advance Rulings on the Application of Tax Treaties - Federico Balbiano di Colcavagno
- Cross-Border Taxation of Employee Stock Options: How to Improve the OECD Commentary – Part 1 - Frank P.G. Pötgens and Marcel Jakobsen
- Opinion Statement on the Introduction of a Mechanism for Eliminating Double Imposition of VAT in Individual Cases – May 2007
- France - New Guideline on Recognition of Transparency Principle for Foreign Partnerships - Séverine Baranger
- Cross-Border Loss Relief in Latvia: The Lessons to Be Learned - Julija Petkevica

(2007) No 4 *International Transfer Pricing Journal*

- Pan-European Comparables Searches: Enhancing Comparability Using Diagnostic Ratios - Edwin Gommers, Jaap Reyneveld and Henrik Lund
- Commission Proposes Guidelines for Advance Pricing Agreements in the European Union - Bruno Gibert and Xavier Daluzeau
- India - Information Technology Industry and Related Transfer Pricing Issues - Vispi T. Patel and Vishweshwar Mudigonda
- Laboratorios Bago Case: The First Transfer Pricing Case in Argentina? - Alejandro E. Messineo
- Belgium - In the Face of Further Scrutiny from the European Commission on Coordination Centres, New, Genuine, Tax-Effective Alternatives Emerge - Koen Cooreman and Yves Voeten
- China - Unified Enterprise Income Tax Law and Its Impact on Transfer Pricing - Luis Coronado and Susana Chou
- Offshore Ruling: Analysis of a Recent AAR Judgment on Taxation of Business Process Outsourcing - Aliff Fazalbhoy and Astha Chandra
- United Kingdom - Advance Pricing Agreements and Thin Capitalization - Andrew Casley and Loïc Webb-Martin
- United States - Comments on 2006 Annual Report on Advance Pricing Agreement Programme - Steven Allen, Rahul Tomar and Deloris R. Wright
- Uruguay - Introduction of Transfer Pricing Rules Approved by Parliament - María José Santos

## **12 Quotable quotes**

“A review of the NSW tax system isn't an exercise to justify raising taxes, Premier Morris Iemma says.

Mr Iemma and Treasurer Michael Costa have announced a review of the system by tax economist Professor Neil Warren and the Independent Pricing and Regulatory Tribunal.

Mr Iemma said the review would examine how to make NSW taxes simpler, more efficient and more competitive with other states.

Mr Iemma denied the review would result in an increase in taxes in NSW.

"This is not an exercise to come to some justification for an increase in taxes,"

"This is about making the ones that we've got more efficient, doing more with what we've got."

Source: Tax review won't justify rises: Iemma, Thursday August 16, 02:04 PM  
<http://au.news.yahoo.com/070816/2/147ic.html>

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"I also see it as significant and a positive reflection on Australian society that I am the first Commissioner of Taxation from a non-English speaking background. I have been recognised for the content of my character rather than having to curry the favour of others. I do not think that this would be possible in many other countries.

I am also proud of Australia in the way it has progressively embraced and been enriched by other cultures. I believe that the observation of the poet W.H. Auden is very pertinent: "Civilisation should be measured by the degree of diversity attained and the degree of unity retained."

Source: 'What shapes us?' Presentation by Michael D'Ascenzo, Commissioner of Taxation, ANU Conferring of Degrees Ceremony, ANU College of Business and Economics, 12 July 2007 <http://www.ato.gov.au/corporate/content.asp?doc=/content/87580.htm>

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BONGIORNO:

So you will be wary talking to journalists at dinners in future?

TREASURER:

Oh no, I will speak to journalists as I have on the same basis I have for the last 17 years, as you and I have, Paul. You and I have had a lot of dinners over the years and you know that out of those dinners you don't report what I say and I don't report what you say. I make this point to journalists. If they are going to start reporting these dinners, the much more interesting part of these dinners is what the journalists say about their bosses and their channels. I am not talking about you here, I am talking about others...

BONGIORNO:

Thank God for that.

TREASURER:

...and the journalists might not want what they say to be broadcast.

BONGIORNO:

I will take that as a threat.

TREASURER:

I am not talking about you, here. I made that point.

CARABINE:

Mr Costello, the Prime Minister describes you as an honest and forthright man. Do you ever tell fibs?

TREASURER:

Alison look, my record is there for 17 years. You have interviewed me on a pretty regular basis. I think every other journalist has over the last 17 years. I think I have dealt with the issues. I think the things that I have added to public policy are there for all to see. I will let others judge me

Source: Interview with Paul Bongiorno, Meet The Press, Sunday, 19 August 2007

<http://www.treasurer.gov.au/tsr/content/transcripts/2007/122.asp>

## **ATTA News September 2007**

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

Editor: Colin Fong, Faculty of Law, University of New South Wales, Sydney  
[c.fong@unsw.edu.au](mailto:c.fong@unsw.edu.au)

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

### **Contents**

<b>1 Presidential column</b>	<b>1</b>
<b>2 Call for papers ATTA Conference 2008</b>	<b>1</b>
<b>3 2008 Conference News</b>	<b>2</b>
<b>4 Conference deadline</b>	<b>3</b>
<b>5 Arrivals, departures and honours</b>	<b>3</b>
<b>6 Changes to the Taxation of Limited Partnerships in New Zealand</b>	<b>5</b>
<b>7 Call for ATAX Research Fellowship Applicants 2008</b>	<b>6</b>
<b>8 Graham Hill Annual Award 2007</b>	<b>7</b>
<b>9 Vacancies</b>	<b>7</b>
<b>10 Tax, Accounting, Economics and Law Related Meetings</b>	<b>14</b>
<b>11 Recent publications</b>	<b>19</b>
<b>12 Quotable quotes</b>	<b>20</b>

### **1 Presidential column**

Dear All

I am afraid this is my shortest column yet as I am writing and packing at the same time. Next month I will report back on my trip to Canada where I am visiting our tax colleagues at the University of Toronto, Osgoode Hall and McGill University.

In the meantime, just one very important reminder: ATTA 2008 Conference abstracts are due in 8 days time. The program looks fantastic and this is definitely not an event to be missed. There is something for everyone. In addition to the normal program of distinguished plenary speakers and parallel sessions there is a half day doctoral workshop and a half day teaching workshop. Of course, the social calendar is also looking very enticing with cocktails at Government House and a Patron's walking tour to name a couple of the events.

All the best

Kerrie

### **2 Call for papers ATTA Conference 2008**

The Twentieth Annual Conference of the Australasian Tax Teachers' Association will be hosted by the School of Accounting and Corporate Governance, University of Tasmania on 23 -25 January 2008 in Hobart, Tasmania.

Abstracts are invited of papers for presentation at the forthcoming conference. The theme of the conference is "Tax: The Devil's in the Detail".

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

This annual conference provides an opportunity for local and international tax academics from law, accounting, economics and government disciplines to come together with other writers, professionals and administrators from both private and public sectors to share their understandings of the current issues in tax. Likewise, the conference provides sharp focus on the present and future learning and teaching needs for taxation. Further details about the conference can be viewed at: <http://www.utas.edu.au/business/faculty/ATTA08/index.html>

Scholars who are interested in providing a paper should prepare an abstract of 300 words or less and submit this by email to Simone Bingham ([Simone.Bingham@utas.edu.au](mailto:Simone.Bingham@utas.edu.au)) by Friday, 28th September 2007. Acceptance of papers will be notified to authors by 31 October. Full written conference papers must be submitted to Catherine Lineham ([Catherine.Lineham@utas.edu.au](mailto:Catherine.Lineham@utas.edu.au)) by Friday 7th December 2007. Only full papers submitted by the due date will be eligible for prizes.

Papers will be eligible for submission to the Journal of the Australasian Tax Teachers Association. JATTA is a refereed electronic journal and papers submitted will be subject to double blind refereeing before acceptance by the journal. For more information about JATTA, please see the webpage at <http://www.atax.unsw.edu.au/atta/index.htm> .

#### KEY DATES:

28 September 2007	Final date for submission of abstract of paper
31 October 2007	Authors notified of acceptance of their papers
Friday 7 December 2007	Final date for Registration at 'early-bird' rate
Friday 7 December 2007	Final date for submission of written conference paper
Wednesday 23 January – Friday 25 January 2008	Conference

Bernadette Smith

### 3 2008 Conference News

Conference website - <http://www.utas.edu.au/business/faculty/ATTA08/>

The 2008 ATTA conference will be held on campus at the University of Tasmania at John Fisher College, College Road, Sandy Bay.

The venue and adjacent accommodation facilities are located in a natural bush setting and offers beautiful rooms and some of the best views in the city with a magnificent panorama of the harbour.

Available accommodation includes:

Single Rooms (\$50 per night or \$250 for a week)

Double Rooms (some have ensuites) - limited availability

Flats (ranging from 1-6 bedrooms, fully self contained) - limited availability [Still waiting for summer rates to be approved for the double rooms and flats].

Apartments (6 bedrooms, fully self contained) - \$180 per night or \$900 for a week.... that works out to \$30 per person on a nightly basis.

All buildings are smoke-free zones.

Note: The apartments resemble stylish townhouses.... see photos and layout plans at <http://www.utas.edu.au/accommodation/prospective/hbt/selfcatered.htm>

To register your expression of interest in the university's accommodation services for ATTA2008 please contact [Simone.Bingham@utas.edu.au](mailto:Simone.Bingham@utas.edu.au).

Bernadette Smith

#### 4 Conference deadline

Dear ATTA Members

A quick reminder that abstracts for the 2008 ATTA Conference are due on the 28th September. Further details are found on the conference website at: <http://www.utas.edu.au/business/faculty/ATTA08/>

The program is looking fantastic and will be available for viewing on the website this week. However, I have had the benefit of a sneak preview. A couple of things really stand out which make this conference bigger and better than ever. There is a half day doctoral workshop on the first morning (Wednesday 23rd), so anyone with PhD students please encourage them to attend. Also, there is a designated half day teaching workshop on the first afternoon. This is followed by a program packed full of distinguished speakers and parallel sessions over the Thursday and Friday. Of course, the social events are also a highlight with cocktails at Parliament House, a Patron's walking tour and many more.

I am looking forward to seeing all of our ATTA members in Hobart.

Kind regards,

Kerrie  
President, Australasian Tax Teachers Association

#### 5 Arrivals, departures and honours

In September, Associate Professor **Ann O'Connell**, Co-Director of Taxation Studies at Melbourne Law School, travelled to Sheffield in the United Kingdom to attend the Annual Tax Research Network Conference and presented a paper on the Australian approach to countering tax evasion, with a particular focus on Project Wickenby.

\*\*\*\*\*

In late June, Associate Professor **Miranda Stewart**, Co-Director of Taxation Studies, attended an academic symposium at the Said Business School, Oxford. Associate Professor



Stewart is an International Research Fellow at the Oxford Centre for Business Taxation at the Said Business School. The symposium was attended by other International Research Fellows and invited delegates from around the world. Associate Professor Stewart presented a paper on Tax Law and Political Institutions.

\*\*\*\*\*

In May, **Sunita Jogarajan**, Lecturer in the Tax Group, University of Melbourne, attended the 4th Annual Asian Law Conference held at the University of Indonesia, Jakarta. The conference was attended by over 1,000 delegates from all over the world. Sunita presented a paper on the Indian tax system and foreign direct investment. In particular, the paper used India as a case study to look at the influence of tax incentives and tax treaties on foreign investment into developing countries.

\*\*\*\*\*

The University of Melbourne Tax Group hosted the following Distinguished Visitors during 2007: Professor **John Tiley** CBE, Professor of Tax and a Fellow of Queens' College, University of Cambridge; Professor **Karen Brown**, Donald Phillip Rothschild Research Professor of Law, George Washington University Law School; Associate Professor **Masahiro Hidaka**, Faculty of Economics, Osaka Gakuin University, Japan

\*\*\*\*\*

**Rhonda Robinson** joined the School of Accountancy at Queensland University of Technology in July 2007. Prior to this, Rhonda previously worked in the mining industry as an in-house tax adviser, providing advice on corporate and international taxation issues. Rhonda is a Chartered Accountant and has acted as a Focus Session Leader for the Institute of Chartered Accountants 'CA Programme'.

\*\*\*\*\*

The Dean of the University of Technology, Sydney Faculty of Law has announced the following appointments relevant to taxation, as of the 4 February 2008.

**Natalie Stoianoff**, presently with the University of Wollongong is to become a Professor of Law. Natalie's expertise ranges from patent law to environmental taxation and she has important links with patent attorney firms. Her interdisciplinary research is concerned with the legal, ethical and commercial aspects of biotechnology although Natalie's research interests range from the patenting of living organisms and technology transfer to environmental taxation. Natalie is currently investigating intellectual property enforcement and awareness building in the People's Republic of China as a joint recipient of an ARC Grant.

She is a regular participant in the annual Global Environmental Taxation conference series publishing on the impact of taxation concessions for mine site rehabilitation and conservation covenants. Natalie is on the editorial boards of the *Journal of the Australasian Tax Teachers Association* and the *Macquarie Journal of Business Law* and is a co-author of the Federation Press publication, *Intellectual Property Law: Text and Essential Cases*, adopted by several Australian universities."

\*\*\*\*\*

**Peter Edmundson** is to become an Associate Professor. Peter has expertise in corporate tax, indirect taxes including stamp duty as well as torts and commercial law. He has made major

submissions to government on business tax and GST issues. Peter has also worked at UTS before, as an academic in the law faculty before leaving them to work in the Business Faculty at University of Sydney. Peter returns to UTS on a half-time basis as he is also going to continue with a consultancy at Blake Dawson Waldron where his work is mainly in corporate tax and GST issues. Peter's engagement with the tax profession allows him to combine academic and practitioner skills.

\*\*\*\*\*

**Rodney Fisher** is to become an Associate Professor. Rodney has a national and international reputation for his research in taxation law. He also has considerable leadership experience gained as an academic at ATAX before moving into a role at Ernst & Young as Senior Tax Manager. Previously Rodney was an academic with Central Queensland University in the Faculty of Business and Law. Rodney is experienced with teaching taxation to cross-disciplinary students, tax professionals and has also developed and taught extensively in distance education mode.

\*\*\*\*\*

## 6 Changes to the Taxation of Limited Partnerships in New Zealand

The New Zealand Government has recently introduced a Limited Partnerships Bill. See [www.taxpolicy.ird.govt.nz/publications/files/20071401.pdf](http://www.taxpolicy.ird.govt.nz/publications/files/20071401.pdf). This Bill will replace the current special partnership tax regime and provide a new vehicle for venture capital investment in New Zealand. This Bill follows earlier proposals regarding the regulatory regime for limited partnerships and aims to ensure that the tax regime for limited partnerships (See [http://www.med.govt.nz/templates/MultipageDocumentTOC\\_\\_\\_7318.aspx](http://www.med.govt.nz/templates/MultipageDocumentTOC___7318.aspx)) is consistent with those in jurisdictions such as Australia, the United States, and Britain. The purpose of the proposed changes is to make the regime more "investment-friendly" and enable New Zealand to be more competitive in attracting venture capital from overseas.

Limited partnerships are made up of general partners and limited partners. General partners engage in the management of the business of the partnership and are liable for the debts and obligations of the partnership. Limited partners are passive investors and their liability is limited to the amount of their investment in the partnership. The Limited Partnerships Bill proposes:

- that limited partnerships will not be taxed at the partnership level. Each partner will be taxed individually in proportion to his or her share of the partnership income, in the same way that income from general partnerships is taxed
- limited partners' tax losses in any given year will be restricted to the level of their economic loss in that year
- exiting partners will be required to account for tax only if the amount of the disposal proceeds from the partnership interest exceeds the total net tax book value of their share of the partnership property by more than NZ\$50,000
- when limited partners engage in the management of the business they lose their limited liability (the limited partner will be liable as a general partner), unless their actions are covered by the "safe harbour" provisions
- "safe harbour" provisions allow limited partners to participate in strategic activities without affecting their liability.

The Limited Partnerships Bill is expected to take effect from 1 April 2008.

Patrick Nolan

## **7 Call for ATAX Research Fellowship Applicants 2008**

In 2008 Atax will offer two Research Fellowships to international academics and professionals 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 taxation, preferably in collaboration with Atax academic(s), to be published in a refereed journal with due acknowledgement of the Fellowship;
- conducting an Atax research seminar for interested members of the broader tax research community; 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-October 2008, but other times of the year may also be possible.

### Selection

Selection is based on the applicant's research proposal and on their ability to contribute to the Atax research profile. A track record in collaborating with Atax academics will be considered as an advantage.

### Application

Applications are invited from overseas academic researchers 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 Binh Tran-Nam, Research Fellowship Convenor  
Atax, Faculty of Law  
UNSW SYDNEY NSW 2052  
AUSTRALIA  
Email: [b.tran-nam@unsw.edu.au](mailto:b.tran-nam@unsw.edu.au)

Applications to undertake the Research Fellowship in 2008 must be received by 30 November 2007. Successful applicants will be notified by 31 December 2007 and undertake the Fellowship in 2008.

### Further information

For further information about the Research Fellowship, please contact Associate Professor Binh Tran-Nam by phone on +61 (2) 9385 9561 or by email [b.tran-nam@unsw.edu.au](mailto:b.tran-nam@unsw.edu.au).

## 8 Graham Hill Annual Award 2007

Nominations for the Award need to be sent to the Committee prior to 5pm Friday, 28 September 2007.

The 2007 Graham Hill Award will be announced on Thursday 25 October 2007.  
See <http://www.grahamhillaward.com.au/web/howtonominate.asp>

### Selection Criterion

The Graham Hill Award will be conferred each year on a person who has made a significant contribution to improving the administration, policy, practice, teaching or understanding of revenue law in Australia.

The Award is not a popularity contest between potential recipients nor a contest with the contribution made by Graham Hill. Nor is it limited to persons who are well known or have been appointed to a particular position. The recipient may be a tax practitioner in Hobart, a tax lecturer in Perth or a member of the ATO in Brisbane. Equally the Award may be conferred on a well known person, whether at the ATO or Treasury or on a member of the judiciary, academia or otherwise.

The objective contribution made by the person is the criterion. The Award is also open to any politician who is considered to have made a significant contribution. A person's contribution may have been made in a particular year or over a period of time. For example, the author of a major tax work may be the recipient. The Graham Hill Annual Award Committee reserves the right to withdraw an Award if it considers this necessary.

### How to Nominate

To nominate a person as the recipient of the Graham Hill 2007 Annual Award take the following steps:

Let us have details of your nominee and why you consider the nominee is a worthy recipient of the Award. It would greatly help the Committee if you gave as much information as you thought was relevant. Please include your contact details and those of the recipient. Also let us know if you have informed the nominee of the nomination.

Email the nomination, with supporting documentation, to us at [rspeed@sslaw.com.au](mailto:rspeed@sslaw.com.au) or alternatively send it to:

The Graham Hill Annual Award Committee  
C/- Speed and Stracey Lawyers  
Level 4  
131 Macquarie Street  
Sydney NSW 2000  
Australia

## 9 Vacancies

**Professor of Taxation Law and Policy**  
**Department of Commercial Law, Faculty of Business and Economics, The University of Auckland Business School.**

The Department of Commercial Law at The University of Auckland is seeking to make a senior, fulltime permanent appointment of a Professor of Taxation Law and Policy. To be

appointed as a Professor you will preferably have an excellent and sustained record of published research and teaching in tax, but applicants without a substantial publication record who are recognised as truly outstanding senior tax practitioners will be considered. You must have a good undergraduate degree in law and a post graduate degree in law or taxation. Ideally, you would also have qualifications or experience in economics or fiscal policy.

The University of Auckland is New Zealand's leading research-led university with around 30,000 students across several campuses. The Department of Commercial Law is one of eight departments in the Faculty of Business and Economics. The Department comprises an active group of some 20 scholars teaching and researching in the areas of private and commercial law and taxation. Close links are maintained with the University's Research Centre for Business Law and Faculty of Law.

The Department offers undergraduate courses primarily for business students but also some law students. At postgraduate level, the Department offers the Master of Taxation Studies, New Zealand's only masters level qualification in tax, and staff teach commercial law courses for the Faculty of Law's LLM. Students in the MTax S programme comprise both law and accounting graduates. The Department is seeking to appoint a tax expert who can provide leadership to the Department's existing tax staff and who will strengthen the Department's recognised expertise in taxation law.

Enquiries of an academic nature can be addressed to Assoc Prof Mike Gedye, Department of Commercial Law, The University of Auckland, Private Bag 92019, Auckland, New Zealand. Phone (649) 3737599 ext 85666 or e-mail [m.gedye@auckland.ac.nz](mailto:m.gedye@auckland.ac.nz).

Further information can be found, and applications made, online at [www.vacancies.auckland.ac.nz](http://www.vacancies.auckland.ac.nz)

Applications close 30 September 2007.

\*\*\*\*\*

Curtin University of Technology

Executive Dean

Curtin Business School

REF: 71009AU1

Closing: Friday, 28 September, 2007

Location: Curtin Business School, Curtin Business School, Bentley

Position Details: Academic, Full Time

Salary: Competitive and attractive remuneration package.

Conditions of Employment: Employment at Curtin is governed by either an Australian Workplace Agreement (AWA) or a Certified Agreement. The University reserves the right to offer a position under an Australian Workplace Agreement only. More information at the Conditions of Employment website.

Description Summary: (Full-time, Fixed-term - 5 years)

Curtin University of Technology, Western Australia's largest university, is a world-class, internationally focused institution that is widely recognised for its applied research and close links with industry. Curtin Business School (CBS), one of four Faculties within the University, is one of the largest business schools in the country. It was the first business school in Australia to receive the prestigious European Quality Improvement System (EQUIS) accreditation in 2001.

Curtin is seeking to appoint an outstanding leader who will take the University's vision for CBS to the next level. The appointee will contribute to the overall leadership and strategy

of the University and manage a Faculty that generates 40 per cent of the University's income. Key responsibilities include leading the Faculty's teaching and research agenda and building and fostering relationships with overseas partners to drive further growth in the region as part of Curtin's overarching international strategy.

Working alongside the other Faculties, and with the soon-to-be appointed Directors of Curtin's Resources and Chemistry Precinct and the John Curtin Health Research Institute, the Executive Dean will play a vital role in maintaining and extending successful and enduring relationships with industry, professional and government bodies. The appointee's continuing good relations with other business schools, both locally and internationally, will also be crucial.

We are seeking a commercially-minded individual with a strong performance orientation and an outstanding record of achievement and excellence in business. Important attributes include entrepreneurship, financial and people management skills, a strategic focus, and the vision to lead CBS to the next stage of its growth and development. The ability to build links with industry and the corporate sector are essential and should be underpinned by highly-developed networking and negotiation skills. A very attractive market-based remuneration package is on offer.

Initial enquiries, in confidence, can be made to Bill Kett on +61 3 9288 6805.

To apply, please email your resume and statement addressing selection criteria quoting reference number 71009AU1 to [execrec@kpmg.com.au](mailto:execrec@kpmg.com.au) or fax to +61 3 9288 6999.

#### Valuing Diversity and Affirmative Action

Applications are invited from women and men who share the University's values, ethics, international outlook, value diversity and have an informed respect for indigenous people.

Closing date for applications is 5pm, Friday 28th September 2007.  
Curtin reserves the right to appoint by invitation.

\*\*\*\*\*

University of the Sunshine Coast, Queensland  
Dean, Faculty of Business  
The Person

We are seeking an outstanding academic to lead our Faculty of Business. At a time of rapid growth, the University is adjusting to an increasingly competitive funding environment across both research and teaching. The Dean is responsible for ensuring the Faculty meets these challenges. The successful applicant will be able to demonstrate a record of energy, drive, entrepreneurial flair and outstanding communication skills, so as to develop and implement a vision that will continue to move the Faculty forwards.

#### The Position

The newly appointed Dean will be responsible for the further development of the teaching, research and engagement profile of the Faculty. The Dean will work closely with senior personnel, internally and externally, to promote and achieve the University strategic objectives and contribute directly to the strategic leadership and corporate management of the Faculty and the University.

The Dean will be directly responsible for the management of resources within the Faculty of Business and ensuring that these resources are managed efficiently and effectively and will also ensure compliance with all relevant legislation.

The Dean will also have significant line management responsibility, and will work through the Heads of School and coordinators to ensure an alignment between strategic and operational objectives, outputs and outcomes.

In line with the University's strategic objectives a significant part of this role is the active engagement with our region. The Dean will be expected to lead the Faculty in further developing existing linkages and establishing new linkages within the community to the mutual benefit of our University and our region.

#### The Faculty

The Faculty offers over 30 programs in a range of subject areas delivered by the School of Commerce and School of Management. The Faculty also co-delivers combined degrees in arts, science and education, along with dual awards offered in conjunction with Sunshine Coast Institute of TAFE.

The Faculty offers a range of specialist postgraduate course work programs in the areas of management, financial planning and business administration ranging from graduate certificate through to masters level. Additionally, the Faculty offers several higher degrees by research including the Master of Business, Master of Information Technology, Doctor of Philosophy and Doctor of Business Administration.

The Faculty is at an advanced stage of applying for AACSB accreditation and the incoming Dean will be expected to take responsibility for seeing this process reach a successful conclusion.

#### The University

The University is one of Australia's most rapidly growing. It is developing a range of innovative academic programs. In addition, it occupies a beautiful location and has won many awards for its innovative campus design and development.

Recently, in a major study by the OECD, the University and its region was chosen as a subject of study, along with 13 other regions worldwide. The study focuses on innovatively engaged universities. The work USC undertakes is gaining international recognition.

Students consistently rate highly their experiences at USC, and the 'human scale' of the University, coupled with strong support from highly qualified staff, are presented as the reasons for their high levels of satisfaction.

#### The Region

The regional economy provides the context within which the work of the Faculty must be framed.

There is a movement away from traditional primary industries and there is a heavy reliance on growth-related initiatives, such as construction, for employment. Tourism remains underdeveloped with limited diversification, and the general business environment is overwhelmingly small-micro business.

The University has attempted to address some of these issues by constructing an Innovation Centre to assist start-up businesses, by developing related programs, and advocating the development of an adjacent technology park.

The Dean will be expected to develop Faculty programs that respond to the small-micro business environment in particular, and address the advancement of the economy through cooperation with the Innovation Centre activities.

Diversification of the Faculty's programs to address regional needs will, therefore, be a priority, as will the rationalisation of programs proving least effective.

The Sunshine Coast region is a beautiful and an overwhelmingly safe environment that is free from the pressures of major cities. It is a rapidly growing 'lifestyle' region.

#### Duties

The Dean, Faculty of Business is responsible to the Deputy Vice-Chancellor for the active leadership and integration of the activities of the Faculty and its schools, and for encouraging and promoting a sense of unity, cooperation and common purpose amongst the Faculty's staff. The Dean is responsible for the Faculty's budget, and in association with the Heads of School, line management of the Faculty's academic and support staff.

The Dean, Faculty of Business is directly involved in the strategic planning activities of the University and is responsible for determining the allocation of resources for each of the schools within the Faculty, in consultation with the Heads of School. The Dean may undertake an appropriate teaching and research role.

Key responsibilities include:

Being an outstanding academic

Responsible for leading the academic development of the Faculty of Business

Displays outstanding leadership contributions to teaching, engagement and research, including management of major research projects and mentoring other researchers

Significant involvement in the development of their discipline, both nationally and internationally and has a national and international prominence due to the quality and impact of their work

Establishing and championing strategic direction

Draws upon considerable personal experiences relating to one or more disciplines in Business

Develops long term objectives relating to teaching, research and regional engagement

Leads Faculty specific initiatives, strategies and priorities, as well as contributing to the strategic direction of USC

Is responsible for program development, as well as the quality of content and quality of delivery of all

Faculty courses

Ensures that operational initiatives and systems such as budgets, resource allocation,

programs, fundraising, human resource practices and regional engagement are aligned with the Faculty's and USC's strategic priorities

Achieving results and building organisational capability

Nurtures talent and takes active steps to implement effective succession planning

Integrates professional expertise into the organisation to improve overall performance and delivery of organisational outcomes

Analyses situations and makes effective decisions

Oversees the implementation of multiple change processes and continuous improvement initiatives

Enables a flexible work environment that enables the Faculty to easily and quickly adjust to changing demands

Drives a culture of achievement and fosters a quality focus and ensures results are realised

Cultivating productive working relationships

Builds and sustains relationships within USC, state and federal government departments and across the education sector



Regularly collaborates with relevant stakeholders to develop sustainable and practical solutions  
Shows a strong commitment to providing services that maximise students' positive experience of USC  
Practices effective people management so that the talents of others are extended and used wisely  
Exemplifies personal drive and integrity

Adheres to and promotes the USC's values and Code of Conduct and aligns business processes accordingly  
Represents USC appropriately in public and internal forums and actively advocates the corporate agenda  
Provides advice and communicates personal views constructively and honestly, even when these challenge the existing status quo and seeks the advice of others when appropriate  
Addresses obstacles and maintains a positive composure during difficult times  
Reflects upon the impact of their own behaviours and implements changes as needed  
Communicate with Influence  
Confidently presents information in a clear, concise and diplomatic manner that is meaningful to the audience  
Listens carefully to others, ensures their views are acknowledged and understood  
Identifies and addresses areas of difference to ensure workable solutions are developed and working relationships are maintained  
Criteria for selection  
Being an outstanding academic

Completion of a doctoral qualification in a relevant discipline area  
An established and continuing international expert status including significant involvement in the development of the discipline, both nationally and internationally, having made a clear and formative impact, which is recognised and acknowledged as significant by leaders in the discipline  
An outstanding track record of research leadership and activity including: refereed publications external grants, numbers of, and timely completions by, candidates for higher degrees by research, and impact of research  
Evidence of regular participation in and impact on relevant professional bodies and community groups and/or in professional practice and/or in development of continuing education programs for the profession  
Strong personal qualities and collegial approaches that contribute to the development and maintenance of a positive academic environment which is conducive to high levels of engagement and standards of achievement for both staff and students  
Establishing and championing strategic direction

Ability to establish and champion a strategic direction for the Faculty, including the prioritisation of key initiatives and implementation of long term objectives that sustain and where appropriate extend Faculty growth  
Ability to ensure that appropriate operational systems such as budgets, resource allocation, fundraising, staffing matters and/or community liaison which support strategic objectives are developed, aligned and implemented  
Achieves results and builds organisational capability

Significant senior leadership experience  
A demonstrated knowledge, understanding and ability to address current and future trends in business  
Evidence of building organisational capability through the attraction, development and retention of staff to meet future Faculty demands  
Proven experience in budget development, implementation and monitoring

Cultivates productive working relationships

Demonstrated ability to define and develop a harmonious, constructive Faculty working environment across the range of disciplines and professions represented in the faculty, within which individuals and teams are committed to the achievement of Faculty and University goals

Demonstrated ability to establish and maintain effective working relationships within the education sector and with other external stakeholders including state and federal government bureaucrats and ministers and regional contacts

Exemplifies personal drive and integrity

Ability to adhere to and promote USC's values and Code of Conduct, including the ability to ensure that Faculty business processes are aligned accordingly

Demonstrated ability to provide impartial and forthright advice and a willingness to make difficult decisions to ensure USC objectives are met

Sound knowledge of equal employment opportunity and equity principles as well as workplace health and safety principles with demonstrated ability to integrate and implement these principles at both the strategic and operational levels

Communicate with influence

Demonstrated ability to present the views of the Faculty/University in an articulate, positive and diplomatic manner while maintaining good public relations in formal and informal settings

Remuneration

Appointment as Dean, Faculty of Business will be for a five-year term, subject to the terms of an employment contract. An attractive remuneration package including salary, motor vehicle and superannuation will be negotiated. The appointee as Dean will also be appointed a Professor of the University of the Sunshine Coast.

Other entitlements include:

business class air travel for University business and reimbursement of reasonable expenses incurred in relation to University business, and reimbursement of basic home telephone rental plus cost of business related calls as claimed  
Further information

Initial enquiries should be directed in confidence to Professor Greg Hill, Deputy Vice-Chancellor on telephone +61 7 5459 4465 or email [GHill@usc.edu.au](mailto:GHill@usc.edu.au).

Applications

Applications should include a full curriculum vitae include evidence of academic qualifications and experience and a statement systematically addressing the selection criteria from the position description.

Applicants should provide the names and contact details of at least three referees. These referees need not be approached in advance, as they will not be contacted without the prior consent of the applicant.

The University reserves the right to fill the position by invitation at any time.

Applications marked 'Confidential' and quoting 'Reference No. 000652' should be forwarded by mail addressed to:

The Recruitment Coordinator  
Human Resources  
University of the Sunshine Coast  
MAROOCHYDORE DC QLD 4558

Or via email to [jobs@usc.edu.au](mailto:jobs@usc.edu.au).

Applications should arrive by 5pm, Wednesday 26 September 2007.

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

### Local

**University of Melbourne Graduate Tax Program 2007.** Melbourne Law School offers a comprehensive tax program at postgraduate level. The program is designed and taught by senior tax practitioners in conjunction with academic tax specialists. The program offers subjects designed for those who are commencing careers in taxation, and subjects which will assist practitioners of all levels of experience to maintain their skills and knowledge in an era of continuous tax law change. The tax program is open to lawyers and non-lawyers and provides the opportunity to gain an internationally recognised degree from one of the world's top Universities.

#### Faculty Teachers

Associate Professor Ann O'Connell; Associate Professor Miranda Stewart; Ms Michelle Herring; Ms Sunita Jogarajan; Dr Mike Kobetsky

#### Adjunct Teachers in 2007

Mr Duncan Baxter, Blake Dawson Waldron; Mr Aldrin De Zilva, Horwath Tax Lawyers; Mr Jean Paul Donga, Ernst & Young; Mr Michael Flynn, Victorian Bar; Mr Martin Fry, Allens Arthur Robinson; Mr Peter Gillies, Pitcher Partners; Ms Gitte Heij, CARA Consulting; Mr Paul Hockridge, William Buck; Mr Jim Murray, TT Legal; Mr Tim Neilson, Greenwoods & Freehills; Mr Frank O'Loughlin, Victorian Bar; Professor Cameron Rider, Allens Arthur Robinson; Mr Fred Schenck, Webb Martin; Ms Shannon Smit, Ernst & Young; Mr Ken Spence, Shaddick & Spence; Professor John Tiley, Cambridge University

#### Subjects in 2007

- Capital Gains Tax: Problems in Practice, 14 – 20 November
- Corporate Taxation (Companies and Consolidation), Semester 2: Tuesday 6pm – 8pm
- Goods and Services Tax Principles, Semester 2: Monday 6pm – 8pm
- International Taxation: Principles and Structure, Semester 2: Wednesday 6pm – 8pm
- Taxation of Intellectual Property, 17 – 23 October
- Qualifications Available
- Master of Laws
- Master of Commercial Law
- Master of International Tax
- Master of Tax
- Graduate Diploma in International Tax
- Graduate Diploma in Tax

Individual subjects may be taken with or without assessment for CPD and CLE purposes.

For more information contact Graduate Administration Office, Faculty of Law, The

University of Melbourne Victoria 3010, Australia t +61 3 8344 6190

[law-postgrad@unimelb.edu.au](mailto:law-postgrad@unimelb.edu.au); <http://graduate.law.unimelb.edu.au>

**The University of Sydney Law School** will offer a number of postgraduate units in Taxation Law in 2007. These units are available for credit as well as on a single unit "attendance only" or CLE basis. The following units are being offered for 2007:

Advanced Customs Law

Advanced GST

Australian International Tax

Comparative Corporate Tax (with Peter Harris)  
Comparative Income Tax  
Comparative International Tax  
Comparative Value Added Tax  
Corporate Tax  
Customs Law  
Goods and Services Tax  
Impact of Tax on Business Structures and Operations  
Jurisprudence of Tax (with John Prebble)  
Partnerships and Trusts  
Stamp Duties  
Tax Administration  
Taxation of Business and Investment – A  
Taxation of Business and Investment – B  
Taxation of Corporate Groups  
Taxation of CFCs, FIFs and Transferor Trusts  
Taxation of Financial Transactions and Institutions  
Taxation of Superannuation  
Tax Litigation  
Tax Treaties  
Transfer Pricing  
UK International Tax (with Malcolm Gammie)  
US International Tax (with David Rosenbloom)

Information about our programs and details regarding the units of study can be found by accessing the website for the Ross Parsons Centre of Corporate, Commercial and Taxation Law at [www.parsons.law.usyd.edu.au/TaxationLaw/](http://www.parsons.law.usyd.edu.au/TaxationLaw/). Queries regarding single unit enrolment should be directed to Ms Val Carey, the Continuing Legal Education Coordinator at Sydney Law School (telephone 9351 0238, email [V.Carey@usyd.edu.au](mailto:V.Carey@usyd.edu.au)).

**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> Register online at <http://www.taxinstitute.com.au>

**Twentieth Annual Australasian Tax Teachers Association Conference 2008**, 23 - 25 January 2008, University of Tasmania, Hobart. Contacts Bernadette Smith, [B.N.Smith@utas.edu.au](mailto:B.N.Smith@utas.edu.au); [Sonia.Shimeld@utas.edu.au](mailto:Sonia.Shimeld@utas.edu.au); [Simone.Bingham@utas.edu.au](mailto:Simone.Bingham@utas.edu.au) <http://www.utas.edu.au/business/faculty/ATTA08>

**8th International Conference on Tax Administration**, “Safe Harbours and New Horizons” – 27 & 28 March 2008 hosted by Atax (the Australian School of Taxation at the University of New South Wales) will be held in Sydney, Australia. The conference will bring together academics, practitioners and representatives of revenue authorities from around the world to discuss contemporary issues and research in tax administration. There will be a number of high profile keynote speakers including: Michael D’Ascenzo (ATO); Bob Russell (NZIRD); Nina Olsen (IRS); David Vos AO (IGT); David Butler (OECD); and John Hasseldine (UK). Enquiries: Cindy Chan, Phone +61 2 9385 9541, Fax +61 2 9385 9515, Email:

[c.chan@unsw.edu.au](mailto:c.chan@unsw.edu.au) Potential presenters please send a completed form to Atax (together with abstract and biographical notes) to arrive no later than Friday 7th September 2007 by:

1. Fax +61 2 9385 9515 (Attention Cindy Chan)
2. Email [c.chan@unsw.edu.au](mailto:c.chan@unsw.edu.au)
3. Post Attention Cindy Chan

Atax UNSW  
Law Building

Sydney NSW 2052  
AUSTRALIA  
See also <http://www.atax.unsw.edu.au/news>

## 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 8th Annual Global Environmental Taxation Conference** Innovation, Technology and Employment: Impacts of Environmental Fiscal Reforms and Other Market-Based Instruments. Green Budget Germany and the University of Regensburg, 18-20 October 2007, Munich, Germany.

The objective of the conference is to examine the positive effects of Environmental Fiscal Reform (EFR) on innovation, technology and employment, as well as on the environment. Analysis of this issue has been divided into four sub-topics: Travel and Transport; Buildings and Households; Energy; and Employment.

In addition, there will be a workshop series running parallel to the conference sessions, analysing these sub-topics from the point of view of NGOs. We anticipate these workshops focussing on political and implementation issues, such as: the problem of the lack of political will; ways of communicating the benefits of EFR; institutional constraints on implementing EFR; and international issues.

NGOs and others interested in participating in these workshops should contact Green Budget Germany at [foes@foes.de](mailto:foes@foes.de).

Full-length papers and PPPs are to be submitted by 01.10.2007. A selection of final (non-published) papers (max. 25 pages) will be published in "Critical Issues of Environmental Taxation", Oxford University Press, Oxford, UK. If you require further information, please do not hesitate to contact Green Budget Germany at [foes@foes.de](mailto:foes@foes.de).

"Source Versus Residence: The Allocation of Taxing Rights in Tax Treaty Law – Problems Arising from the Existing Tax Treaty Provisions and Possible Alternatives". The conference will be held in Vienna at the **Vienna University of Economics and Business Administration** from November 8 to November 10, 2007. Top tax experts from all parts of the world will contribute. Practical problems of the allocation rules of tax treaty law, the justification for the different source rules and possible alternatives will be analysed.

Please find the details about program and participation fee and the application form at our website [www2.wu-wien.ac.at/taxlaw/index.php?newlang=eng](http://www2.wu-wien.ac.at/taxlaw/index.php?newlang=eng).

We ask for your understanding that the participation is limited, in order to ensure lively discussions.

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone

Necha Demirova  
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<http://www.wu-wien.ac.at/taxlaw> (Institut)  
<http://www.international-tax-law.at> (Postgraduate Studium)

### **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](http://www.ibfd.org) or contact the International Tax Academy at +31-20-554 0160 or by e-mail [ita@ibfd.org](mailto:ita@ibfd.org)

For 2007 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

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](mailto:a.hatsidimitris@ibfd.org)

**International Tax Academy (ITA)** courses in Asia-Pacific. Courses include: Principles of International Taxation 29 Oct. - 2 Nov. | Introductory | Kuala Lumpur; Principles of Transfer Pricing 3 Days | Nov/Dec - Date to be confirmed Introductory | Kuala Lumpur  
Request a brochure

### **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](http://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](mailto:vanderHoek@frg.eur.nl)

### **Faculty of Law, the University of Hong Kong, Asian Institute of International Financial Law & Taxation Law and Policy Research Institute, Monash University** The Legacy of UK Taxation Law Abroad, Joint Seminar, Tuesday 18 December 2007

Although many of the former colonies of the United Kingdom adopted a 'model' Colonial Tax Ordinance when designing their own taxation systems, in most cases they have now enacted global tax laws far different from the UK schedular system. All adopted either completely or substantially the common law system of precedents, sometimes adding this on top of another legal culture as was the case, for example, in South Africa where it rested on a RomanDutch legal system. Some were drafted directly by British administrators – the colonial laws in Africa and Israel, for example – and others by locals raised in a legal culture based on UK concepts. Some such as New Zealand and Hong Kong retained judicial links with the UK through appeals to the Privy Council until relatively recently; others such as Canada and to a lesser extent Australia severed the formal links earlier.

This academic seminar has been organized in order to study the historical – and contemporary – import of UK tax concepts on the tax laws of jurisdictions formerly under British rule. Leading speakers, detailed below, will analyse the UK tax legacy from the perspective of seven separate jurisdictions, Australia, New Zealand, Hong Kong, Israel, South Africa, Canada and the United States.

*The seminar will take place at the University of Hong Kong on Tuesday, December 18, 2007. It is open to the public and free of charge. For registration purposes, interested persons should contact Ms Flora Leung, Asian Institute of International Financial*

Law, at [fkleung@hku.hk](mailto:fkleung@hku.hk)

Details of the programme are as follows:

Morning Session

Introduction and welcome: Professor Richard Cullen and Professor Andrew Halkyard,  
Faculty of Law, University of Hong Kong

Australia – Professor Chris Evans, Atax, Faculty of Law, University of New South Wales

Canada – Professor Ben Alarie, Faculty of Law, University of Toronto; Professor David Duff,  
Faculty of Law, University of Toronto

Questions and discussion

Morning Tea Break

Hong Kong – Dr. Michael Littlewood, Faculty of Law, University of Auckland

Israel – Dr. Yoram Margalioth, The Buchmann Faculty of Law, Tel Aviv University; Dr.

Assaf Likhovski, The Buchmann Faculty of Law, Tel Aviv University; Dr Tsilly Dagan, Bar  
Ilan University Law School

Questions and discussion

Lunch

Afternoon Session

New Zealand – Sir Ivor Richardson

South Africa – Eddie Broomberg SC, South Africa and London Bar

Discussion

Afternoon Tea

United States – Professor Karen Brown, Faculty of Law, George Washington University

Overview – Professor Rick Krever, Monash University

Questions and discussion.

**Monash University Taxation Law and Policy Research Institute in conjunction with the  
The Cegla Center for Interdisciplinary Research of the Law, Tel Aviv University School  
of Law** Political economy perspectives on comparative tax policy, Prato, Italy, June 2009.

For further information contact: Institute Director Professor Rick Krever

[rick.krever@buseco.monash.edu.au](mailto:rick.krever@buseco.monash.edu.au) Tel: + 61 3 9905 2375; Fax: + 61 3 9574 8259

Other useful tax and law related conference websites include the IBFD Course calendar

[http://www.ibfd.org/news/course\\_calendar.htm](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](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](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.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

D'Ascenzo, Michael 'A long-term commitment to the profession,' speech to the Chartered Institute of Management Accountants, Canberra, 17 August 2007

<http://www.ato.gov.au/corporate/content.asp?doc=/content/00105919.htm>

D'Ascenzo, Michael 'The rule of law: a corporate value,' Speech to the Law Council of Australia, Rule of law conference, Brisbane, 1 September 2007

<http://www.ato.gov.au/corporate/content.asp?doc=/content/89817.htm>

Kirby, Michael 'Hubris contained: Why a separate Australian tax court should be rejected,' Challis Taxation Discussion Group, Union Club, Sydney, 3 August 2007

[http://www.hcourt.gov.au/speeches/kirbyj/kirbyj\\_3aug07.pdf](http://www.hcourt.gov.au/speeches/kirbyj/kirbyj_3aug07.pdf)

Stebbing, Adam 'Tax-welfare churning and the welfare state: are welfare state opt-outs a viable solution?' (August 2007) *Australian Review of Public Affairs*

<http://www.australianreview.net/digest/2007/08/stebbing.html>

Vivian, Raelene 'Defining moments & industry impacts in the implementation of Super Simplification,' Speech by Deputy Commissioner of Taxation for the IFSA Conference, Thursday 02 August 2007, Brisbane Convention & Exhibition Centre

<http://www.ato.gov.au/corporate/content.asp?doc=/content/88036.htm>

### Overseas

Bakker, Anuschka (ed) *M&A Tax Fundamentals 2007*, Amsterdam, International Bureau of Fiscal Documentation, 2007. Companies looking to do business abroad are eager to tap into the cheap, yet skilled labour force in emerging economies. There are numerous developments at OECD level, UN level and EU level that are important for companies acting in this field. This book treats the issues relevant to the cross-border mergers and acquisitions that are on the rise, and how M&A is becoming an important entry strategy.

Becerra, Juan Angel *Interpretation and Application of Tax Treaties in North America*, Amsterdam, International Bureau of Fiscal Documentation, 2007

This book is an in-depth overview of the materials, court cases and mutual agreement procedures implemented in Canada, the United States and Mexico. In addition, it provides a background of the development of tax treaty law and the information necessary to interpret a tax treaty based upon the principles codified in the Vienna Convention on the Law of Treaties.

*Derivatives and Financial Instruments* Number 3 - 2007

- Sukuk: Financial Instruments under Islamic Law - Anton Joseph

- Italy - Tax Treatment of Dividends Distributed to Non-Resident Tax-Transparent Entities - Paola Flora and Mauro Messi



- Luxembourg - New VAT Context for the Investment Fund Industry - Laurent Grençon and Christophe Plainchamp
- South Africa - Source Rules under Tax Law for Financial Income and Investment Fund Proceeds - Peter Dachs
- Luxembourg - Specialized Investment Funds: A New Vehicle in the Fund Industry Claude Kremer and Thierry Lesage

## 12 Quotable quotes

"We don't pay taxes. Only little people pay taxes."

Attributed to the late Leona Helmsley who died on 21 August 2007 and denied by her. Helmsley was convicted of evading \$1.7 million in taxes and sent to prison in 1992 in Connecticut, where she served 18 months.

\*\*\*\*\*

Tax all too often bears an uncanny resemblance to Lewis Carroll's Alice's Adventures in Wonderland: "'Then you should say what you mean,' the March Hare went on. 'I do, Alice hastily replied; at 'at least – at least I mean what I say – that's the same thing, you know.' 'Not the same thing a bit' said the Hatter.'" This is an instance where those responsible for the new tax regime "should say what you mean". Otherwise, for tax agents and the taxpayers who will have to bear the cost of the additional work, the legislation may "mean what it says".

Gordon Cooper, 'Tax agent tea party' *Business Review Weekly*, 16 August 2007, 69 discussing the grave implications of the proposed tax agent code item 10 "you must take reasonable care to ascertain the true state of affairs of your clients that are relevant to the taxation law."

\*\*\*\*\*

"In 1994, I thought my financial strife was the end of the world. Our Bowral house was the first home anyone in my family had owned. The tax office, through my own stupidity, had me lose everything except what was important – my kids, my wife and my voice."

Source: 'Defining moments – Jimmy Barnes, rock singer' *The Australian Wish Magazine* September 2007 p 78

\*\*\*\*\*

"So far, Seven has agreed to pay \$23.5 million to News Limited. If Seven settles with all the parties to the C7 litigation on the same basis, it will be writing cheques worth between \$50 million and \$60 million.

And that entire amount is a tax deduction for the Seven Network.

Because the corporate tax rate is 30 per cent, that means taxpayers will be deprived of revenue worth between \$15 million to \$18 million.

And it does not end there.

Seven is also entitled to a tax deduction for its own legal costs. If Seven's costs are roughly the same as those of the respondents in the C7 case, that means Seven is entitled to reduce its taxable income by between \$85 million and \$100 million.

And that will cost taxpayers another \$25.5 million to \$30 million.

That means Stoke's decision to launch the C7 litigation will have deprived taxpayers of between \$40.5 million and \$48 million.

That is enough to pay for a small school.

C7 is probably the most expensive court case ever run in this country.

But hundreds of other, smaller commercial disputes take place every year in the nation's courts. And they cost taxpayers millions of dollars in lost revenue".

Source: Merritt, Chris 'C7 settlement could hit taxpayers for up to \$48 million.' *The Weekend Australian* 15-16 September 2007 p 36

\*\*\*\*\*

"Contingent on the macro-economic outlook, further tax reform will be part of this Government's agenda."

Source: Howard, John 'A new creed: nationalism, aspiration and fairness,' *Sydney Morning Herald* 21 August 2007, p 15

## **ATTA News October 2007**

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

Editor: Colin Fong, Faculty of Law, University of New South Wales, Sydney  
[c.fong@unsw.edu.au](mailto:c.fong@unsw.edu.au)

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

### **Contents**

<b>1 Presidential column</b>	<b>1</b>
<b>2 Call for papers ATTA Conference 2008 - CLOSED</b>	<b>2</b>
<b>3 Conference Program &amp; Registration</b>	<b>2</b>
<b>4 Conference accommodation</b>	<b>2</b>
<b>5 Arrivals, departures and honours</b>	<b>3</b>
<b>6 Interaction of Fiscal and Monetary Policy in New Zealand</b>	<b>3</b>
<b>7 Call for ATAX Research Fellowship Applicants 2008</b>	<b>4</b>
<b>8 Australian law schools: the latest count</b>	<b>5</b>
<b>9 AustLII funding by the Australian Taxation Office</b>	<b>6</b>
<b>10 Tax, Accounting, Economics and Law Related Meetings</b>	<b>6</b>
<b>11 Recent publications</b>	<b>11</b>
<b>12 Quotable quotes</b>	<b>13</b>

### **1 Presidential column**

Dear ATTA Members

I am sure most of you are counting down the weeks until teaching is over for another year. This just gives us enough time to finish the final version of our conference papers, due on the 7th of December. I understand that Bernadette and Catherine have received an overwhelming response from ATTA members submitting abstracts to the 2008 Conference in Tasmania so, like me, many of you will be spending November writing the paper.

I was recently reminded of how fortunate we are as members of ATTA. I have just spent three weeks in Canada visiting our Canadian tax colleagues, particularly the wonderful people at the University of Toronto, Osgoode Hall and McGill University (hello and thanks to those of you on our mailing list). A common comment by people that I spoke to was what a strong and collegial group of tax academics we have in Australia. For such a small country, we certainly do have a very strong network and a high percentage of internationally known tax academics.

Well done to those members who participated in the inaugural ride to work day. I understand the Commissioner set a very good example. Unfortunately, I cannot claim to have done the same. Maybe next year we can place a reminder in the newsletter and see how many members participate.

All the best,

Kerrie

## **2 Call for papers ATTA Conference 2008 - CLOSED**

Thank you one and all. The response to the call for papers for the 2008 ATTA conference was overwhelming with the number of abstracts received as at the final date for submission exceeding expectations.

Acceptance of papers will be notified to authors by 31 October. Full written conference papers must be submitted to Catherine Lineham (Catherine.Lineham@utas.edu.au) by Friday 7th December 2007. Remember only full papers submitted by the due date will be eligible for prizes.... and we have a number of very generous prizes available: a \$500 Tax Matrix prize for the Best Teaching Paper; a \$500 CCH prize for Best Conference Paper (comprising \$300 cash and \$200 voucher); the Patron's Award for Best Junior Paper (\$250); and a \$300 Wiley voucher for an 'as yet un-named' award.

### **KEY DATES:**

31 October 2007	Authors notified of acceptance of their papers
Friday 7 December 2007	Final date for Registration at 'early-bird' rate
Friday 7 December 2007	Final date for submission of written conference paper
Wednesday 23 January – Friday 25 January 2008	Conference

## **3 Conference Program & Registration**

The conference program and registration form are now available on the website. Please note there has been a slight adjustment to the program with the harbour cruise now coinciding with the welcome cocktails on Wednesday, 23rd January, rather than part of the closing as previously advertised.

Further details about the conference can be viewed at:

<http://www.utas.edu.au/business/faculty/ATTA08/index.html>

## **4 Conference accommodation**

The 2008 ATTA conference will be held on campus at the University of Tasmania at John Fisher College, College Road, Sandy Bay.

The venue and adjacent accommodation facilities are located in a natural bush setting and offers beautiful rooms and some of the best views in the city with a magnificent panorama of the harbour.

Available accommodation includes: (All prices include breakfast)

Single Rooms with ensuite (\$68 per night)

Double Rooms with ensuite - limited availability (\$88 per night)

Single room in shared Apartments (\$38 per night)

All buildings are smoke-free zones.

Note: Photos and layout plans available to view at  
<http://www.utas.edu.au/accommodation/prospective/hbt/selfcatered.htm>

To register your expression of interest in the university's accommodation services for ATTA 2008 please contact Catherine Lineham@utas.edu.au or simply fill in the required details on your registration form.

## 5 Arrivals, departures and honours

**Stephen Barkoczy** has been appointed Professor of Law in the Faculty of Law at Monash University.

\*\*\*\*\*

On 24 September 2007, CPA Australia announced that **Alex Malley** FCPA will be their new president from 1 October 2007.

\*\*\*\*\*

This year the University of Melbourne Law School Tax Group hosted three branch meetings of the International Fiscal Association. Presentations were given by Professor **Malcolm Gammie** QC (27 May 2007), Professor **Lee Burns** (University of Sydney) (12 June 2007) and Dr **H David Rosenbloom** (New York University) (24 July 2007). Papers and powerpoint slides from the IFA presentations may be accessed from the Tax Group's website:  
[www.tax.law.unimelb.edu.au](http://www.tax.law.unimelb.edu.au)

\*\*\*\*\*

Both **Michael D'Ascenzo**, presumably in Canberra, **Mark Burton** in Canberra and **Colin Fong** in Sydney participated in the inaugural Ride to Work Day, 17 October 2007. Michael was also a National Ride to Work Day National Ambassador. Were there any other ATTA members who took up the challenge?

\*\*\*\*\*

## 6 Interaction of Fiscal and Monetary Policy in New Zealand

In New Zealand's current monetary policy framework the Reserve Bank focuses on price stability by keeping inflation within a medium term inflation target of 1 to 3 percent. To control strong inflationary pressures the New Zealand Reserve Bank has pursued a strategy emphasising controlling house price inflation. This strategy has led to Domestic borrowers are facing a number of interest rate rises and increasing costs of borrowing, and these high interest rates have pushed up the value of the New Zealand dollar, which has caused difficulty for exporters.

The government has identified consumer spending as a factor in driving inflationary pressures and has expressed an interest in looking at monetary policy tools broader than those currently employed by the Reserve Bank. As part of this, Parliament's Finance and Expenditure Select

Committee has conducted an inquiry into the future monetary policy framework. The terms of reference for this inquiry were as follows:

- to consider the causes of inflationary pressures
- to consider the effectiveness of current monetary policy in controlling inflation
- to examine the interaction of monetary policy with other elements of the economic policy framework including fiscal policy
- to examine the New Zealand economy's capacity for non- inflationary growth, and how it can be improved
- to examine the role of productivity in the economy, how it can be improved, and the constraints upon it
- to examine the recommendations from recent examinations of monetary policy including the joint Treasury and Reserve Bank of New Zealand's report entitled Supplementary Stabilisation Instruments
- to consider additional measures that could enhance monetary policy in New Zealand.

The Reserve bank of New Zealand submission (and supporting papers) to this inquiry can be found at: <http://www.rbnz.govt.nz/monpol/about/3074316.html>. Of particular interest is Paper 7, which discussed a range of alternative policy measures that could support macro-economic stabilisation. Tax policy measures that this paper discussed included:

- changing how the tax system treats housing relative to other assets
- changing the treatment of income on capital
- limiting the deduction of interest against investment assets
- non-resident withholding tax
- a rate of GST that varies with inflationary pressures.

Patrick Nolan

## **7 Call for ATAX Research Fellowship Applicants 2008**

In 2008 Atax will offer two Research Fellowships to international academics and professionals 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 taxation, preferably in collaboration with Atax academic(s), to be published in a refereed journal with due acknowledgement of the Fellowship;
- conducting an Atax research seminar for interested members of the broader tax research community; 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-October 2008, but other times of the year may also be possible.

Selection

Selection is based on the applicant's research proposal and on their ability to contribute to the Atax research profile. A track record in collaborating with Atax academics will be considered as an advantage.

#### Application

Applications are invited from overseas academic researchers 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 Binh Tran-Nam, Research Fellowship Convenor  
Atax, Faculty of Law  
UNSW SYDNEY NSW 2052  
AUSTRALIA  
Email: b.tran-nam@unsw.edu.au

Applications to undertake the Research Fellowship in 2008 must be received by 30 November 2007. Successful applicants will be notified by 31 December 2007 and undertake the Fellowship in 2008.

#### Further information

For further information about the Research Fellowship, please contact Associate Professor Binh Tran-Nam by phone on +61 (2) 9385 9561 or by email b.tran-nam@unsw.edu.au.

### **8 Australian law schools: the latest count**

Recently I heard of yet another Australian law school being established, so I thought it might be a good idea to compile a list of the current number. This list is partly based on the institutional members of the Australasian Law Teachers Association, from their website <http://www.alta.edu.au/dirofmembers.asp> and the Council of Australian Law Deans website <http://www.cald.asn.au/schools.htm>

Australian National University – ANU College of Law  
Bond University – Faculty of Law  
Charles Darwin University - School of Law & Business  
Deakin University - School of Law  
Edith Cowan University – School of Law and Justice  
Flinders University – School of Law  
Griffith University – School of Law  
James Cook University – School of Law  
LaTrobe University – School of Law  
Macquarie University – Division of Law  
Monash University – Faculty of Law  
Murdoch University – School of Law  
Queensland University of Technology School of Law  
RMIT University - School of Accounting & Law  
Southern Cross University – School of Law & Justice  
University of Adelaide – Law School

University of Canberra – School of Law  
University of Melbourne – Law School  
University of Newcastle – School of Law  
University of New England – School of Law  
University of New South Wales – Faculty of Law  
University of Notre Dame Australia – School of Law: Fremantle & Sydney  
University of Queensland – TC Beirne School of Law  
University of South Australia – School of Law  
University of Southern Queensland – School of Law  
University of Sydney – Faculty of Law  
University of Sydney – Law Extension Committee  
University of Tasmania – Faculty of Law  
University of Technology, Sydney – Faculty of Law  
Victoria University - School of Law  
University of Western Australia – Faculty of Law: Macarthur & Nepean  
University of Western Sydney – School of Law  
University of Wollongong – Faculty of Law

Don't be surprised after this list is released, another law school will be announced.

## **9 AustLII funding by the Australian Taxation Office**

“AustLII gratefully acknowledges the Australian Taxation Office which has contributed \$25,000 to AustLII (17 October 2007)”

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

### **Local**

**University of Melbourne Graduate Tax Program 2007.** Melbourne Law School offers a comprehensive tax program at postgraduate level. The program is designed and taught by senior tax practitioners in conjunction with academic tax specialists.

The program offers subjects designed for those who are commencing careers in taxation, and subjects which will assist practitioners of all levels of experience to maintain their skills and knowledge in an era of continuous tax law change. The tax program is open to lawyers and non-lawyers and provides the opportunity to gain an internationally recognised degree from one of the world's top Universities.

#### **Faculty Teachers**

Associate Professor Ann O'Connell; Associate Professor Miranda Stewart; Ms Michelle Herring; Ms Sunita Jogarajan; Dr Mike Kobetsky

#### **Adjunct Teachers in 2007**

Mr Duncan Baxter, Blake Dawson Waldron; Mr Aldrin De Zilva, Horwath Tax Lawyers; Mr Jean Paul Donga, Ernst & Young; Mr Michael Flynn, Victorian Bar; Mr Martin Fry, Allens Arthur Robinson; Mr Peter Gillies, Pitcher Partners; Ms Gitte Heij, CARA Consulting; Mr Paul Hockridge, William Buck; Mr Jim Murray, TT Legal; Mr Tim Neilson, Greenwoods & Freehills; Mr Frank O'Loughlin, Victorian Bar; Professor Cameron Rider, Allens Arthur Robinson; Mr Fred Schenck, Webb Martin; Ms Shannon Smit, Ernst & Young; Mr Ken Spence, Shaddick & Spence; Professor John Tiley, Cambridge University

#### **Subjects in 2007**

- Capital Gains Tax: Problems in Practice, 14 – 20 November
- Corporate Taxation (Companies and Consolidation), Semester 2: Tuesday 6pm – 8pm
- Goods and Services Tax Principles, Semester 2: Monday 6pm – 8pm



- International Taxation: Principles and Structure, Semester 2: Wednesday 6pm – 8pm
  - Qualifications Available
  - Master of Laws
  - Master of Commercial Law
  - Master of International Tax
  - Master of Tax
  - Graduate Diploma in International Tax
  - Graduate Diploma in Tax
- Individual subjects may be taken with or without assessment for CPD and CLE purposes.  
For more information contact Graduate Administration Office, Faculty of Law, The University of Melbourne Victoria 3010, Australia t +61 3 8344 6190  
law-postgrad@unimelb.edu.au; <http://graduate.law.unimelb.edu.au>

**The University of Sydney Law School** will offer a number of postgraduate units in Taxation Law in 2007. These units are available for credit as well as on a single unit “attendance only” or CLE basis. The following units are being offered for 2007:

Advanced Customs Law  
Advanced GST  
Australian International Tax  
Comparative Corporate Tax (with Peter Harris)  
Comparative Income Tax  
Comparative International Tax  
Comparative Value Added Tax  
Corporate Tax  
Customs Law  
Goods and Services Tax  
Impact of Tax on Business Structures and Operations  
Jurisprudence of Tax (with John Prebble)  
Partnerships and Trusts  
Stamp Duties  
Tax Administration  
Taxation of Business and Investment – A  
Taxation of Business and Investment – B  
Taxation of Corporate Groups  
Taxation of CFCs, FIFs and Transferor Trusts  
Taxation of Financial Transactions and Institutions  
Taxation of Superannuation  
Tax Litigation  
Tax Treaties  
Transfer Pricing  
UK International Tax (with Malcolm Gammie)  
US International Tax (with David Rosenbloom)

Information about our programs and details regarding the units of study can be found by accessing the website for the Ross Parsons Centre of Corporate, Commercial and Taxation Law at [www.parsons.law.usyd.edu.au/TaxationLaw/](http://www.parsons.law.usyd.edu.au/TaxationLaw/). Queries regarding single unit enrolment should be directed to Ms Val Carey, the Continuing Legal Education Coordinator at Sydney Law School (telephone 9351 0238, email [V.Carey@usyd.edu.au](mailto:V.Carey@usyd.edu.au)).

**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> Register online at <http://www.taxinstitute.com.au>

**Twentieth Annual Australasian Tax Teachers Association Conference 2008**, 23 - 25 January 2008, University of Tasmania, Hobart. Contacts Bernadette Smith, [B.N.Smith@utas.edu.au](mailto:B.N.Smith@utas.edu.au); [Sonia.Shimeld@utas.edu.au](mailto:Sonia.Shimeld@utas.edu.au); [Simone.Bingham@utas.edu.au](mailto:Simone.Bingham@utas.edu.au) <http://www.utas.edu.au/business/faculty/ATTA08/index.html>

**8th International Conference on Tax Administration**, "Safe Harbours and New Horizons" – 27 & 28 March 2008 hosted by Atax (the Australian School of Taxation at the University of New South Wales) will be held in Sydney, Australia. The conference will bring together academics, practitioners and representatives of revenue authorities from around the world to discuss contemporary issues and research in tax administration. There will be a number of high profile keynote speakers including: Michael D'Ascenzo (ATO); Bob Russell (NZIRD); Nina Olsen (IRS); David Vos AO (IGT); David Butler (OECD); and John Hasseldine (UK). Enquiries: Cindy Chan, Phone +61 2 9385 9541, Fax +61 2 9385 9515, Email: [c.chan@unsw.edu.au](mailto:c.chan@unsw.edu.au)  
See also <http://www.atax.unsw.edu.au/news>

## 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>

"Source Versus Residence: The Allocation of Taxing Rights in Tax Treaty Law – Problems Arising from the Existing Tax Treaty Provisions and Possible Alternatives". The conference will be held in Vienna at the **Vienna University of Economics and Business Administration** from November 8 to November 10, 2007. Top tax experts from all parts of the world will contribute. Practical problems of the allocation rules of tax treaty law, the justification for the different source rules and possible alternatives will be analysed.

Please find the details about program and participation fee and the application form at our website [www2.wu-wien.ac.at/taxlaw/index.php?newlang=eng](http://www2.wu-wien.ac.at/taxlaw/index.php?newlang=eng).

We ask for your understanding that the participation is limited, in order to ensure lively discussions.

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone

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<http://www.wu-wien.ac.at/taxlaw> (Institut)  
<http://www.international-tax-law.at> (Postgraduate Studium)

**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](http://www.ibfd.org) or contact the International Tax Academy at +31-20-554 0160 or by e-mail [ita@ibfd.org](mailto:ita@ibfd.org)

For 2007 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

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](mailto:a.hatsidimitris@ibfd.org)

**International Tax Academy (ITA)** courses in Asia-Pacific. Courses include: Principles of International Taxation 29 Oct. - 2 Nov. | Introductory | Kuala Lumpur; Principles of Transfer Pricing 3 Days | Nov/Dec - Date to be confirmed Introductory | Kuala Lumpur  
Request a brochure

### **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](http://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](mailto:vanderHoek@frg.eur.nl)

**Taxation Institute** - International Conference a Professional Pilgrimage Monday 3rd November 2008 to Wednesday 5th November 2008 Taj Mahal Hotel - New Delhi

The detailed conference program is currently in development – however, in order to gauge proposed numbers and to establish event arrangements, expressions of interest are requested for attending this exciting new event in 2008. Click here to register your interest.

Topics will include:

- Joint session of Australian and Indian Tax Commissioners
- A presentation by the Indian Finance Minister
- Introduction to Indian Tax by an Indian Practitioner
- Doing business in India
- Tax practice in India
- Indian Taxation Disputes
- Hands on Business implementation
- India and the World (an EEC view)
- Australia / India Double tax agreement

The cost of the program will be \$2,500 which includes:

- Conference registration
- Morning Teas and afternoon teas
- Lunches
- A ticket to the Welcome cocktail function (Monday 3rd Nov)
- A ticket to the Conference dinner (Tuesday 4th Nov)

Please note all flights, accommodation, transfers, tours and incidentals will be an additional cost to the delegate and accompanying persons.

To express your interest in attending this event, please contact: Sarah Hadfield, National Events Manager Taxation Institute of Australia

T: +61 2 8223 0031 | E: [sarahhadfield@taxinstitute.com.au](mailto:sarahhadfield@taxinstitute.com.au)

**Faculty of Law, the University of Hong Kong, Asian Institute of International Financial Law & Taxation Law and Policy Research Institute, Monash University** The Legacy of UK Taxation Law Abroad, Joint Seminar, Tuesday 18 December 2007

Although many of the former colonies of the United Kingdom adopted a 'model' Colonial Tax Ordinance when designing their own taxation systems, in most cases they have now enacted global tax laws far different from the UK schedular system. All adopted either completely or substantially the common law system of precedents, sometimes adding this on top of another legal culture as was the case, for example, in South Africa where it rested on a RomanDutch legal system. Some were drafted directly by British administrators – the colonial laws in Africa and Israel, for example – and others by locals raised in a legal culture based on UK concepts. Some such as New Zealand and Hong Kong retained judicial links with the UK through appeals to the Privy Council until relatively recently; others such as Canada and to a lesser extent Australia severed the formal links earlier.

This academic seminar has been organized in order to study the historical – and contemporary – import of UK tax concepts on the tax laws of jurisdictions formerly under British rule. Leading speakers, detailed below, will analyse the UK tax legacy from the perspective of seven separate jurisdictions, Australia, New Zealand, Hong Kong, Israel, South Africa, Canada and the United States.

*The seminar will take place at the University of Hong Kong on Tuesday, December 18, 2007. It is open to the public and free of charge. For registration purposes, interested persons should contact Ms Flora Leung, Asian Institute of International Financial Law, at [fkleung@hku.hk](mailto:fkleung@hku.hk)*

Details of the programme are as follows:

Morning Session

Introduction and welcome: Professor Richard Cullen and Professor Andrew Halkyard, Faculty of Law, University of Hong Kong

Australia – Professor Chris Evans, Atax, Faculty of Law, University of New South Wales

Canada – Professor Ben Alarie, Faculty of Law, University of Toronto; Professor David Duff, Faculty of Law, University of Toronto

Questions and discussion

Morning Tea Break

Hong Kong – Dr. Michael Littlewood, Faculty of Law, University of Auckland

Israel – Dr. Yoram Margalioth, The Buchmann Faculty of Law, Tel Aviv University; Dr.

Assaf Likhovski, The Buchmann Faculty of Law, Tel Aviv University; Dr Tsilly Dagan, Bar Ilan University Law School

Questions and discussion

Lunch

Afternoon Session

New Zealand – Sir Ivor Richardson

South Africa – Eddie Broomberg SC, South Africa and London Bar

Discussion

Afternoon Tea

United States – Professor Karen Brown, Faculty of Law, George Washington University

Overview – Professor Rick Krever, Monash University

Questions and discussion.

**University of Toronto, The James Hausman Tax Law and Policy Workshop** is designed to bring together distinguished tax scholars both from within Canada and internationally to share innovative scholarship that addresses a full range of tax law and policy issues.

This, the inaugural year of the workshop, will include presentations by leading Canadian tax scholars as well as prominent tax scholars from Israel, Argentina, Austria and the United States.

The workshops are generally held on Wednesdays at lunch time, in the Solarium at 84 Queen's Park. A light lunch is served. If you would like to receive e-mail notification of

upcoming tax law and policy workshop seminar events, please contact: Nadia Gulezko at [n.gulezko@utoronto.ca](mailto:n.gulezko@utoronto.ca)  
[http://www.law.utoronto.ca/visitors\\_content.asp?itemPath=5/7/0/0/0&contentId=951](http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951)  
All workshops are held in the Solarium (FA2), 84 Queen's Park from 12:30-2:00, unless otherwise noted.

November 28 Wednesday 12:30 - 2:00 Arthur Cockfield Queen's University Faculty of Law  
LOCATION: Flavelle Dining Room 78 Queen's Park

January 30 Wednesday 12:30 - 2:00 Michael Graetz Yale Law School

March 12 Wednesday 12:30 - 2:00 Jacques Sassville, Organization for Economic Cooperation and Development Tax Treaties: Better the Devil We Know?

April 9 Wednesday 12:30 - 2:00 Paul Caron University of Cincinnati College of Law Murphy vs. IRS: Another Front in the War Against the Income Tax

**Monash University Taxation Law and Policy Research Institute in conjunction with the The Cegla Center for Interdisciplinary Research of the Law, Tel Aviv University School of Law** Political economy perspectives on comparative tax policy, Prato, Italy, June 2009.  
For further information contact: Institute Director Professor Rick Krever  
[rick.krever@buseco.monash.edu.au](mailto:rick.krever@buseco.monash.edu.au) Tel: + 61 3 9905 2375; Fax: + 61 3 9574 8259

Other useful tax and law related conference websites include the IBFD Course calendar [http://www.ibfd.org/news/course\\_calendar.htm](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](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](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.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

Apps, Patricia *Taxation and labour supply*, Canberra, Australian National University Centre for Economic Policy Research, Discussion paper No 560, September 2007. This is a revised

version of a paper presented at the Personal Income Tax Reform Symposium, ATAX, University of New South Wales, 2-3 April 2007, 32 pp. <http://cepr.anu.edu.au/pdf/DP560.pdf>

Australian Taxation Office *Tax Office focus for 2007-08*, report to the Parliamentary Joint Committee of Public Accounts and Audit, 19 September 2007  
<http://www.aph.gov.au/house/committee/jpaa/taxationbiannual0907/sub01.pdf>

**Barkoczy, Stephen** and Sandler, Daniel *Government venture capital incentives: a multi-jurisdiction comparative analysis*, Sydney, Australian Tax Research Foundation, Research Study No 46, 2007. 1. Introduction 2. Concept of venture capital 3. Tax expenditures 4. Australian venture capital incentives 5. United States venture capital incentives 6. Canadian venture capital incentives 7. United Kingdom venture capital incentives 8. Singaporean venture capital incentives 9. Malaysian venture capital incentives 10. New Zealand venture capital incentives 11. Conclusion.

Eslake, Saul 'Housing affordability and taxation,' October 2007  
[http://www.apo.org.au/webboard/comment\\_results.shtml?filename\\_num=176479](http://www.apo.org.au/webboard/comment_results.shtml?filename_num=176479)

Granger, Jennie 'International action: closing the net on non-compliance,' Presentation by, Acting Commissioner of Taxation at the Institute of Chartered Accountants in Australia, Technical Conference, Sydney, 8 October 2007  
[http://www.ato.gov.au/content/downloads/00108014\\_TaxHavens.pdf](http://www.ato.gov.au/content/downloads/00108014_TaxHavens.pdf)

Slater, AH 'Tax in Australian society: an 80 year perspective' (2007) 81 *Australian Law Journal* 681-698

*Trusts and Estates: Taxation and Practice*, the new publication by the Taxation Institute, is the pre-eminent source for immediate, current and authoritative answers to trusts and estates issues. Written by one of Australia's most senior tax lawyers, *Trusts & Estates: Taxation and Practice* is the new authority on trusts and deceased estates in Australia for all tax practitioners, accountants and tax administrators who require an explanation and reference source on both federal tax law and trusts law.

The entire online book has been updated for developments from 1 July through 30 September 2007. Take advantage of our 14-day free trial to the online subscription service. Visit [www.trustsandestates.com.au](http://www.trustsandestates.com.au) to register.  
Ordering options: Book only: \$320  
Book and annual online subscription service (including regular updates): \$695  
Visit [www.trustsandestates.com.au](http://www.trustsandestates.com.au)

## Overseas

**Eccleston, Richard** *Taxing reforms: the politics of the consumption tax in Japan, the United States, Canada and Australia*, Cheltenham Glos GL50 1UA UK, Edward Elgar Publishing, 2007. Contents: Introduction 1. Ideas, Institutions and the Politics of Taxation Reform 2. The Rise and Proliferation of VATs 3. The 30 Year Problem: The Australian GST 4. Mulroney's Lament: The Politics of the Canadian GST 5. The Reform Limits of the Developmental State: The Politics of the Consumption Tax in Japan 6. Consumption Taxes and US Fiscal Exceptionalism Conclusion Index  
[http://www.e-elgar-publicpolicy.com/Bookentry\\_main.lasso?id=3655](http://www.e-elgar-publicpolicy.com/Bookentry_main.lasso?id=3655)

## 12 Quotable quotes

“The Solicitor-General and counsel have confirmed their earlier advice that the ATO is not required to follow a single judge decision if, on the basis of legal advice, there are good arguments that, as a matter of law, the decision is incorrect and prompt action is being taken to clarify the position. In the rare circumstances where the Commissioner does not appeal a decision which is considered incorrect, the ATO will seek to take prompt action to test the issue before the Full Court. It is our intention in all such cases to act with “due propriety.”

Source: D’Ascenzo, Michael ‘The rule of law: a corporate value,’ Speech to the Law Council of Australia, Rule of law conference, Brisbane, 1 September 2007  
<http://www.ato.gov.au/corporate/content.asp?doc=/content/89817.htm>

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“It’s the little things that get you. For John Hewson in 1993 it was a birthday cake – or more specifically the aspiring PM’s inability to explain how it would be treated under his proposed GST. To this day, he cringes when “cake” is mentioned.”

.....  
“Business tax reform is needed, including rationalising the 51 taxes now imposed on Australian businesses by federal, state and local governments.”

Source: Burrell, Steve ‘Real and phantom tax battles,’ *Sydney Morning Herald* 25 September 2007, p 22

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“TRIOLI: Very briefly, Federal Treasurer, I don’t know if you have anyone in your household at the moment doing the HSC, we’re in HSC season right now, you had one last year, I think, when is the next one sitting (inaudible)?

TREASURER: In a couple of years, but the economics teacher in the local school always sends me the Year 12 economic exam to do as a test and makes me fill it out and send it back to her for marking, so...

TRIOLI: How do you do?

TREASURER: Well I normally do all right. A few years ago I got 80 per cent because they had 40 multiple choice questions and I got all of them right. And then they had an essay question which was for 10 marks, I think. The essay was: give the arguments against GST. And I said: ‘there are none.’ And got nought out of ten for my essay question.

TRIOLI: There is some justice out in the world. Peter Costello, it was good to chat, thanks very much.”

Source: Interview with Virginia Trioli 702 ABC Tuesday, 2 October 2007 8.35 am  
<http://www.treasurer.gov.au/tsr/content/transcripts/2007/142.asp>

\*\*\*\*\*

Hon Bill English (Opposition Spokesperson on Finance), responding to the Minister of Finance (Hon Dr Michael Cullen) changing his position on personal income tax reductions:

“Can we now sum up the Minister's and Labour's position on tax cuts in the following way: he said he could not and he would not, then he said he cannot and he shall not, then he said he could and he would, and now he might when it is right, and why does he not listen to those New Zealanders who are telling him he is wrong and he is gone, and his Labour colleagues who are saying that he is tired and should be fired?”

Source: [http://www.parliament.nz/en-NZ/PB/Debates/QOA/0/1/0/48HansQ\\_20070919\\_00000169-3-Taxation-Effects-of-Reduced-Rates.htm](http://www.parliament.nz/en-NZ/PB/Debates/QOA/0/1/0/48HansQ_20070919_00000169-3-Taxation-Effects-of-Reduced-Rates.htm)

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## ATTA News November 2007

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

Editor: Colin Fong, Faculty of Law, University of New South Wales, Sydney  
[c.fong@unsw.edu.au](mailto:c.fong@unsw.edu.au)

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

### Contents

1 Presidential column	1
2 ATTA Conference – Full papers due by 7 December	1
3 Conference Program and Registration - EARLY BIRD RATES closing soon – 7 December	2
4 Conference accommodation	2
5 Arrivals, departures and honours	3
6 Tax Agents' Board Guidelines - 'course of study in Australian income tax law'	3
7 Are Kiwi workers better off in Australia?	4
8 Call for ATAX Research Fellowship Applicants 2008	5
9 New Income Tax Act Enacted in New Zealand	5
10 Journal of the Australasian Tax Teachers Association	6
11 Commonwealth Ombudsman releases 30th annual report	6
12 The Jeff Sharp Prize in Taxation Research – University of Sydney	7
13 European Academic Tax Thesis Award	7
14 Tax, Accounting, Economics and Law Related Meetings	8
15 Recent publications	13
16 Quotable quotes	20

### 1 Presidential column

Dear All

As usual, our monthly newsletter is crammed with information. On the basis that everyone is incredibly busy marking exams as well as researching and writing their ATTA 2008 paper, I won't add too much to your workload by writing a lengthy column. However, I would like to draw your attention to item 6 in the newsletter. You will note that the State Tax Agents' Boards recently published guidelines for a 'course of study in Australian income tax law'. These guidelines are located on the Tax Agents' Board web site.

Happy voting to everyone on Saturday!

All the best,

Kerrie

### 2 ATTA Conference – Full papers due by 7 December

Full written conference papers must be submitted to Catherine Lineham (Catherine.Lineham@utas.edu.au) by Friday 7th December 2007. Remember only full papers submitted by the due date will be eligible for prizes.... and we have a number of very generous prizes available: a \$500 Tax Matrix prize for the Best Teaching Paper; a \$500 CCH prize for Best Conference Paper (comprising \$300 cash and \$200 voucher); the Patron's Award for Best Junior Paper (\$250); a \$300 Wiley voucher; and it's looking very promising for at least another one or two sponsored prizes.

## KEY DATES:

Friday 7 December 2007 Final date for Registration at 'early-bird' rate

Friday 7 December 2007 Final date for submission of written conference paper

Wednesday 23 January – Conference  
Friday 25 January 2008

## 3 Conference Program and Registration - EARLY BIRD RATES closing soon – 7 December

Take advantage of the early bird rates – register now – don't miss out. The registration form is available on the conference website.

Be sure to also register for the PhD workshop - now FREE for all delegates. Having secured additional sponsorship we are very pleased to be able to offer this additional half day as part of the full conference price. Those who have already paid will be reimbursed.

PLEASE NOTE: Due to the overwhelming response to our call for papers all PhD candidates will present their research following the workshop on Wednesday morning (23rd January).

Please come along and support the wonderful work of our students.

The detailed program of all paper presentations will be available on the website by the end of this week.

Further details about the conference can be viewed at:

<http://www.utas.edu.au/business/faculty/ATTA08/index.html>

## 4 Conference accommodation

The 2008 ATTA conference will be held on campus at the University of Tasmania at John Fisher College, College Road, Sandy Bay.

The venue and adjacent accommodation facilities are located in a natural bush setting and offers beautiful rooms and some of the best views in the city with a magnificent panorama of the harbour.

A word of warning for those staying elsewhere – we get the best views because the conference venue sits on the side of a very steep hill and the bus stop is about a kilometre down the hill.

Available accommodation on site:

Single room in shared Apartments (new & modern) (\$38 per night includes breakfast)

Please note: Single and double rooms with ensuites are fully booked and no longer available.

All buildings are smoke-free zones and accommodation guests will be provided with proxy cards to allow full access to the computer lab and internet facilities.

Note: Photos and layout plans available to view at  
<http://www.utas.edu.au/accommodation/prospective/hbt/selfcatered.htm>

Bernadette Smith

## 5 Arrivals, departures and honours

Karen Rooke after a stint of teaching taxation law at the University of Sydney Law School, has returned to practise law at Mallesons.

\*\*\*\*\*

Nicholas Augustinos after a career of practising law in various law firms in Sydney and London, was appointed a senior lecturer at the University of Sydney Faculty of Law specialising in taxation.

\*\*\*\*\*

The 2007 Graham Hill Award will be announced on Thursday, 29 November 2007.

\*\*\*\*\*

## 6 Tax Agents' Board Guidelines - 'course of study in Australian income tax law'

The State Tax Agents' Boards recently published guidelines for a 'course of study in Australian income tax law'.

The guidelines are located on the Tax Agents' Board web site, [www.tabd.gov.au](http://www.tabd.gov.au), under 'Tax Agent Registration'.

The Board administers the registration of tax agents in Australia. Current legislation requires that a person has successfully completed a course of study in Australian income tax law.

The intent of the guidelines is to assist the community to understand the Boards' nationally consistent approach to the assessment and acceptability of a 'course of study in Australian income tax law'."

Please contact Ross Birrell, on (02) 9374 1279, if you wish to discuss the above information.

Thank you for your assistance.

Regards

Rex Dwyer	Gordon Cooper
Chairperson	Board Member
Tax Agent's Board of Tasmania	Tax Agent's Board of New South Wales

Sent by Ross Birrell  
Tax Agents' Board Services  
Tax Practitioner and Lodgment Strategy  
Ph: 02 9374 1279  
Fax: 02 9374 1802

Email: [ross.birrell@ato.gov.au](mailto:ross.birrell@ato.gov.au)

The above message is sent on behalf of the Tax Agents' Board Qualifications Project.

The State Tax Agents' Boards recently published guidelines for a 'course of study in Australian income tax law' (<http://tabd/content.asp?doc=/content/92928.htm&placement=TABD/REG>).

This message has been sent to you because you have networks or memberships that may be interested in the guidelines.

## 7 Are Kiwi workers better off in Australia?

### NZIER model and public discussion document – media release

Large numbers of Kiwi workers are relocating to Australia. This migration means more Kiwi businesses are struggling to fill skill shortages, which harms their ability to expand and grow. A major reason for this trans-Tasman migration is the perception of higher living standards and lower tax burdens in Australia. NZIER has developed a model that focuses on the tax aspect. It allows New Zealanders to work out what their overall personal income tax situation would be should they shift to Australia. The model takes a Kiwi family's income and calculates what taxes they would pay or family tax credits they would receive, after adjusting for differences in the cost of living in the two countries.

To use the model the person enters their New Zealand income and family details. The model works out the rest and provides the answer in New Zealand dollars to make comparisons easy. The model does not adjust for the fact that many jobs in Australia pay better even before taxes are taken into account.

As background to this model NZIER has also prepared a memorandum that discusses the flow of Kiwi workers to Australia, differences in wage rates in the two countries, differences in the direction of tax policy in the two countries, and options for tax relief in New Zealand. The central conclusion of this memorandum is that arresting the migration of Kiwi workers to Australia requires incomes in New Zealand to grow at a rate faster than we have seen in the recent past. This requires an environment that rewards productive activities and that attracts and retains skilled workers in increasingly competitive and global labour markets. NZIER has developed this model and memorandum independently of government or any other organisation.

This model and memorandum are available on the NZIER website [www.nzier.org.nz](http://www.nzier.org.nz), under Publications/Reports & Working Papers/2007.

For further information contact:

Dr Patrick Nolan

Senior Economist

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Chief Executive

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19 October 2007

## **8 Call for ATAX Research Fellowship Applicants 2008**

In 2008 Atax will offer two Research Fellowships to international academics and professionals 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 taxation, preferably in collaboration with Atax academic(s), to be published in a refereed journal with due acknowledgement of the Fellowship;
- conducting an Atax research seminar for interested members of the broader tax research community; 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-October 2008, but other times of the year may also be possible.

### **Selection**

Selection is based on the applicant's research proposal and on their ability to contribute to the Atax research profile. A track record in collaborating with Atax academics will be considered as an advantage.

### **Application**

Applications are invited from overseas academic researchers 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 Binh Tran-Nam, Research Fellowship Convenor  
Atax, Faculty of Law  
UNSW SYDNEY NSW 2052  
AUSTRALIA  
Email: [b.tran-nam@unsw.edu.au](mailto:b.tran-nam@unsw.edu.au)

Applications to undertake the Research Fellowship in 2008 must be received by 30 November 2007. Successful applicants will be notified by 31 December 2007 and undertake the Fellowship in 2008.

### **Further information**

For further information about the Research Fellowship, please contact Associate Professor Binh Tran-Nam by phone on +61 (2) 9385 9561 or by email [b.tran-nam@unsw.edu.au](mailto:b.tran-nam@unsw.edu.au).

## **9 New Income Tax Act Enacted in New Zealand**

The Income Tax Act 2007 was enacted on November 2, 2007. The Act will apply from the 2008-09 income year. This Act represents a substantial re-write of New Zealand's income tax law. The goal of this 15 year re-write was to produce an Act that is clear, written in plain language, and structurally consistent. The rewrite was carried out by the Inland Revenue Department's Policy Advice Division and was overseen by an advisory panel that included members of the New Zealand Institute of Chartered Accountants and the New Zealand Law Society.

Patrick Nolan

## 10 Journal of the Australasian Tax Teachers Association

The *Journal of the Australasian Tax Teachers Association* is now listed with the Washington & Lee Law School Law Journals: Submissions and Ranking website <http://lawlib.wlu.edu/LJ>

The journal is also archived at the National Library of Australia PANDORA website and the AustLII website.

WEB: <http://www.atax.unsw.edu.au/atta/jatta/index.htm>

SUBMISSIONS WEB:

[http://www.atax.unsw.edu.au/atta/jatta/JATTA\\_Author\\_Guidelines.pdf](http://www.atax.unsw.edu.au/atta/jatta/JATTA_Author_Guidelines.pdf)

SUBMISSIONS E-MAIL: Dale.Pinto@cbs.curtin.edu.au, m.mckerchar@unsw.edu.au

GENERAL E-MAIL:

EDIT PROCESS: Refereed (Peer-Reviewed)

SUBMISSIONS POLICY: Accepts e-mail submissions. JATTA is a refereed journal. JATTA publishes articles of between 8,000-12,000 words in length. An Abstract of approximately 100 words should be submitted on a separate page. Papers presented at the ATTA Annual Conference are eligible for submission for publication in JATTA, subject to editorial discretion and to the peer review process. In addition, submissions for publication are welcomed at any time during the year.

ISSN: 1832-911X

PHONE/FAX:

COST: -1

ADDRESS: The Editor, Journal of the Australasian Tax Teachers Association

Australasian Tax Teachers Association

c/o ATAX, Faculty of Law

University of New South Wales

NSW 2052

Australia

## 11 Commonwealth Ombudsman releases 30th annual report

"On 26 October 2007, the Commonwealth Ombudsman released the Commonwealth Ombudsman Annual Report 2006-2007 concerning the activities of the Taxation Ombudsman during the 12 months ending 30 June 2007.

The report includes the following points:

In 2006-07, the Ombudsman received 33,322 approaches and complaints about the Australian Taxation Office (ATO), an increase of 18 percent on the previous year.

The Ombudsman office finalised 17,934 approaches and complaints within the Ombudsman's jurisdiction, and handled 15,319 approaches related to out-of-jurisdiction matters and requests for information.

The Ombudsman office completed 13 own motion and major investigation reports relating to the ATO, the Australian Film Commission, the Australian Defence Force, Department of Immigration and Citizenship (DIAC), the Migration Agents Registration Authority, the Australian Federal Police, and complaint handling in Australian airports.

The Ombudsman office focused on activities to broaden the social impact of high quality complaint investigation services in Indonesia, Thailand, Papua New Guinea and selected Pacific Island Nations.

The report and media release are available on the Commonwealth Ombudsman Web site (<http://www.comb.gov.au>)”.

Source: KPMG *Daily Tax News* 30 October 2007

<http://www.kpmg.com.au/newsletters/Tax/2007/Oct/30/DailyTaxNews30Oct2007.htm>

## **12 The Jeff Sharp Prize in Taxation Research – University of Sydney**

This prize was established in 2005 by an annual donation from the Jeff Sharp Foundation. The Foundation was created by Greenwoods & Freehills in honour of one of its founders, the late Jeff Sharp.

The prize is awarded annually on the recommendation of the Ross Parsons Centre for Commercial, Corporate and Taxation Law to the student who produces the best research essay in a unit of study in the postgraduate Taxation program.

The prize consists of an airfare and two weeks travel allowance to an overseas tax research centre and is valued at approximately \$5,000. The overseas tax research centre would be decided in consultation with the prize winner and tax staff of the Ross Parsons Centre.

Tax staff will also assist the winner in having the prize essay published with an acknowledgement that it was the winner of the prize.

The prize winner will be recognised by Greenwoods & Freehills at an annual prize-giving ceremony.

A student can only be awarded the prize once.

## **13 European Academic Tax Thesis Award**

The European Association of Tax Law Professors and the European Commission are proud to confer the European Academic Tax Thesis Award. The European Academic Tax Thesis Award is a joint venture of the European Association of Tax Law Professors and the European Commission (Directorate General Taxation and Customs Union).

The prize consists of an invitation by the European Commission to Brussels, where the author shall present the elected thesis to interested EU officials (the Commission reserves the right to invite other persons as well). The invitation includes that the travel expenses and a daily allowance to cover hotel accommodation are borne by the Commission.

Eligible are academic theses on issues of comparative, European and/or International Tax Law. Any author of such thesis may apply. The full text of the thesis (any language is eligible) should be attached to the application; in addition, a summary of it, which would allow assessment of the main ideas of the thesis, should be submitted in English (approximately 5 pages).

A jury will select up to five theses defended within the respective calendar year. The jury will consist of members of the Academic Committee. The actual composition of the jury will be determined on a case-by-case basis.

The deadline for application for the Award is 31 January of the year following that of the year when it has been defended.

Application for the Award should be made by e-mail to Ms. Joke Straver:  
J.Straver@ibfd.org  
Prof. Dr. Kees van Raad Univ.-Prof. Dr. Michael Lang  
President of EATLP Chairman of the Academic Committee of EATLP

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

### **Local**

**University of Melbourne Graduate Tax Program 2007.** Melbourne Law School offers a comprehensive tax program at postgraduate level. The program is designed and taught by senior tax practitioners in conjunction with academic tax specialists.

The program offers subjects designed for those who are commencing careers in taxation, and subjects which will assist practitioners of all levels of experience to maintain their skills and knowledge in an era of continuous tax law change. The tax program is open to lawyers and non-lawyers and provides the opportunity to gain an internationally recognised degree from one of the world's top Universities.

- Qualifications Available
- Master of Laws
- Master of Commercial Law
- Master of International Tax
- Master of Tax
- Graduate Diploma in International Tax
- Graduate Diploma in Tax

Individual subjects may be taken with or without assessment for CPD and CLE purposes. For more information contact Graduate Administration Office, Faculty of Law, The University of Melbourne Victoria 3010, Australia t +61 3 8344 6190  
law-postgrad@unimelb.edu.au; <http://graduate.law.unimelb.edu.au>

**The University of Sydney Law School** will offer a number of postgraduate units in Taxation Law in 2007. These units are available for credit as well as on a single unit "attendance only" or CLE basis. Information about our programs and details regarding the units of study can be found by accessing the website for the Ross Parsons Centre of Corporate, Commercial and Taxation Law at [www.parsons.law.usyd.edu.au/TaxationLaw/](http://www.parsons.law.usyd.edu.au/TaxationLaw/). Queries regarding single unit enrolment should be directed to Ms Val Carey, the Continuing Legal Education Coordinator at Sydney Law School (telephone 9351 0238, email [V.Carey@usyd.edu.au](mailto:V.Carey@usyd.edu.au)).



**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> Register online at

<http://www.taxinstitute.com.au>

**23rd National Convention The Greatest Show on Earth 12th – 15th March 2008** Adelaide Convention Centre, South Australia. Highlights of the Technical Program: Keynote speakers including David Russell QC, Justice Tony Pagone QC, the Commissioner of Taxation, Michael D'Ascenzo, Peter McKnoulty (Private Equity Transactions), Peter Siebels (Agribusiness), Lachlan Wolfers (Property Development – GST), Don Green (Division 250), Ken Schurgott (Discretionary Trusts) and Brenton Ellery (Sea change/Tree change). Three streams of topics: SME stream, corporate stream and a hot topics stream will ensure the majority of tax issues faced by tax practitioners are discussed.

Social Activities: Like the varied technical program the social activities cater for the breadth of delegates and their accompanying persons.

Enquiries: Carol Hull, National Events Co-ordinator, T: 1300 733 842

[nationaleducation@taxinstitute.com.au](mailto:nationaleducation@taxinstitute.com.au)

**Twentieth Annual Australasian Tax Teachers Association Conference 2008, 23 - 25**

January 2008, University of Tasmania, Hobart. Contacts Bernadette Smith,

[B.N.Smith@utas.edu.au](mailto:B.N.Smith@utas.edu.au); [Sonia.Shimeld@utas.edu.au](mailto:Sonia.Shimeld@utas.edu.au); [Simone.Bingham@utas.edu.au](mailto:Simone.Bingham@utas.edu.au)

<http://www.utas.edu.au/business/faculty/ATTA08/index.html>

**8th International Conference on Tax Administration**, “Safe Harbours and New Horizons” – 27 & 28 March 2008 hosted by Atax (the Australian School of Taxation at the University of New South Wales) will be held in Sydney, Australia. The conference will bring together academics, practitioners and representatives of revenue authorities from around the world to discuss contemporary issues and research in tax administration. There will be a number of high profile keynote speakers including: Michael D’Ascenzo (ATO); Bob Russell (NZIRD); Nina Olsen (IRS); David Vos AO (IGT); David Butler (OECD); and John Hasseldine (UK).

Enquiries: Cindy Chan, Phone +61 2 9385 9541, Fax +61 2 9385 9515, Email:

[c.chan@unsw.edu.au](mailto:c.chan@unsw.edu.au)

See also <http://www.atax.unsw.edu.au/news>

**20th Annual GST and Indirect Tax Weekend Workshop** Sheraton Noosa, 10-13 April 2008

## **Overseas**

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

**Canadian Tax Foundation** Event schedule 2007-2008

<http://www.ctf.ca/profDev/schedule1.asp>

**Institute for Austrian and International Tax Law of the Vienna University of Economics and Business Administration** organises in cooperation with Prof. Dr. Hanno Kube (University Mainz), Prof. Dr. Ekkehart Reimer (University Heidelberg), Prof. Dr. Christian Waldhoff (University Bonn) and Prof. Dr. Andreas Thier (University Zürich) a scientific conference on “The History of Double Tax Conventions”. The conference will take place from the 3th to the 5th of July 2008 in Rust (Austria). Tax lawyers and historians who would like to draft a national report from their countries perspective on the basis of a questionnaire or other scholars or practitioners who would like to participate, are kindly invited to apply till December 15th. A more extensive introduction to that topic can be found on our website:

[www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw)

### **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](http://www.ibfd.org) or contact the International Tax Academy at +31-20-554 0160 or by e-mail [ita@ibfd.org](mailto:ita@ibfd.org)

For 2007 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

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](mailto:a.hatsidimitris@ibfd.org)

**International Tax Academy (ITA) courses in Asia-Pacific.** Courses include: Principles of International Taxation 29 Oct. - 2 Nov. | Introductory | Kuala Lumpur; Principles of Transfer Pricing 3 Days | Nov/Dec - Date to be confirmed Introductory | Kuala Lumpur

Request a brochure

### **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](http://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](mailto:vanderHoek@frg.eur.nl)

**2nd AOTCA International Convention**, 22-23 November 2007. The Asia Oceania Tax Consultants' Association (AOTCA) will convene its 2nd International Convention in Kuala Lumpur, Malaysia from 22-23 November 2007. The Convention theme is "Tax Challenges in a Globalised Environment" and several papers will be presented along with panel discussions chaired by prominent Malaysian business leaders.

### **13th Annual International Tax Conference**, 29-30 November & 1 December 2007

The International Taxation Foundation will be organizing the 13th Annual International Taxation Conference in Mumbai, India. The theme of this year's conference is "Cross-border Investments", and it will examine some of the major tax issues and developments in making investments in the region and globally.

#### **TECHNICAL SPEAKERS**

Guglielmo Maisto, Professor of Tax Law at the Università Cattolica del Sacro Cuore di Piacenza (Italy) and the Founding Partner of Maisto e Associati, Italy

Adolfo Martin Jimenez, Professor of Tax Law, University of Cadiz, Spain

Ashok Wadhwa, Chief Executive, Ambit Corporate Finance Private Ltd., India

Bobby Parikh, Managing Partner, BMR Associates, India

Brian Arnold, Tax Consultant, Goodmans LLP, Canada

**Duncan Bentley**, Professor and pro Vice Chancellor, Bond University, Australia

Hans Pijl, Tax Partner, Deloitte, Netherlands; Judge Tax Court of Appeal - The Hague; teaches at International Tax Center, Leiden & University of Leiden, Netherlands

James Tobin, Global Director, International Tax Services, Ernst & Young, United States

Loughlin Hickey, Global Head of Tax, KPMG, United Kingdom

Michael Lennard, Chief, International Tax Cooperation and Trade Section, Financing for Development Office, U.N. Dept. of Economic and Social Affairs, New York

Philip Postlewaite, Professor of Law and Director of the Tax Program, Northwestern University School of Law. United States

Pramod Kumar, Member, Income Tax Appellate Tribunal, India

Richard Hay, International Tax Partner, Stikeman Elliott, Canadian and International Lawyers, United Kingdom

Shefali Goradia, Head of International Tax Practice, Nishith Desai Associates, India

Organised by Foundation For International Taxation Email:

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: <http://www.iaccindia.com/>

Conference Promotion by

- R&PM: Edelman – website: <http://www.edelman.com/>

Conference Hotel

ITC Grand Maratha Sheraton Hotel & Towers - website: <http://www.itcwelcomgroup.in/>

MESSAGE FROM THE CONFERENCE DIRECTOR - 2007

This year will be the thirteenth year of our annual conference. Over the years it has established itself as one of the leading technical conferences on the subject internationally.

The special theme of the conference this year is “Cross-border Investments”. Our special speaker is Professor Guglielmo Maisto from Italy. He will be speaking on “Investing in the European Union - Some Current International Tax Issues”. We also have three focused discussion sessions on:

Issues involving Taxpayers’ Rights – Current International Scene

Some Recent Decisions on International Taxation in India.

Are Tax Treaties an Instrument for Economic Growth and Allocation of Taxing Rights or just for Avoidance of Double Taxation?

Mr Vimal Gandhi, President, Income Tax Appellate Tribunal, India, has agreed to preside over the special panel session on Saturday morning on "Some Recent Decisions on International Taxation in India". I owe a special thanks to him for his presence and support.

The annual International Taxation Conference has become a platform to discuss and debate tax issues that impact organizations in India and globally. It is a world class event in this field that brings world class speakers to Mumbai every year. It is also a truly international conference with international delegates. This year we expect over 350 registrations including a large number of overseas delegates. More importantly, we will have a sizeable participation from Indian regulators, government bodies, judiciary besides professional firms and corporates.

One of the conference objectives is to provide an international conference experience to our delegates in India at Indian cost. So far, the delegate fee has been kept relatively low through sponsorship funds raised by the organisers. We need more financial support to organise the conference and to pursue all the activities planned by the Foundation. The conference offers our sponsors an excellent opportunity for both networking and marketing among the leading professionals in the field of international taxation, as well as being a worthy cause to support.

On behalf of all of us, I would like to express my thanks to the general manager of the Grand Maratha Sheraton and his staff for their cooperation this year. They have supported this annual conference at their hotel since the year 2000.

Professor Roy Rohatgi

Conference Director  
June 2007

**Faculty of Law, the University of Hong Kong, Asian Institute of International Financial Law & Taxation Law and Policy Research Institute, Monash University** The Legacy of UK Taxation Law Abroad, Joint Seminar, Tuesday 18 December 2007

Although many of the former colonies of the United Kingdom adopted a 'model' Colonial Tax Ordinance when designing their own taxation systems, in most cases they have now enacted global tax laws far different from the UK schedular system. All adopted either completely or substantially the common law system of precedents, sometimes adding this on top of another legal culture as was the case, for example, in South Africa where it rested on a RomanDutch legal system. Some were drafted directly by British administrators – the colonial laws in Africa and Israel, for example – and others by locals raised in a legal culture based on UK concepts. Some such as New Zealand and Hong Kong retained judicial links with the UK through appeals to the Privy Council until relatively recently; others such as Canada and to a lesser extent Australia severed the formal links earlier.

This academic seminar has been organized in order to study the historical – and contemporary – import of UK tax concepts on the tax laws of jurisdictions formerly under British rule. Leading speakers, detailed below, will analyse the UK tax legacy from the perspective of seven separate jurisdictions, Australia, New Zealand, Hong Kong, Israel, South Africa, Canada and the United States.

*The seminar will take place at the University of Hong Kong on Tuesday, December 18, 2007. It is open to the public and free of charge. For registration purposes, interested persons should contact Ms Flora Leung, Asian Institute of International Financial Law, at fkleung@hku.hk*

Details of the programme are as follows:

Morning Session

Introduction and welcome: Professor Richard Cullen and Professor Andrew Halkyard, Faculty of Law, University of Hong Kong

Australia – Professor Chris Evans, Atax, Faculty of Law, University of New South Wales

Canada – Professor Ben Alarie, Faculty of Law, University of Toronto; Professor David Duff, Faculty of Law, University of Toronto

Questions and discussion

Morning Tea Break

Hong Kong – Dr. Michael Littlewood, Faculty of Law, University of Auckland

Israel – Dr. Yoram Margalioth, The Buchmann Faculty of Law, Tel Aviv University; Dr.

Assaf Likhovski, The Buchmann Faculty of Law, Tel Aviv University; Dr Tsilly Dagan, Bar

Ilan University Law School

Questions and discussion

Lunch

Afternoon Session

New Zealand – Sir Ivor Richardson

South Africa – Eddie Broomberg SC, South Africa and London Bar

Discussion

Afternoon Tea

United States – Professor Karen Brown, Faculty of Law, George Washington University

Overview – Professor Rick Krever, Monash University

Questions and discussion.

**University of Toronto, The James Hausman Tax Law and Policy Workshop** is designed to bring together distinguished tax scholars both from within Canada and internationally to share innovative scholarship that addresses a full range of tax law and policy issues.

This, the inaugural year of the workshop, will include presentations by leading Canadian tax scholars as well as prominent tax scholars from Israel, Argentina, Austria and the United States.

The workshops are generally held on Wednesdays at lunch time, in the Solarium at 84 Queen's Park. A light lunch is served. If you would like to receive e-mail notification of upcoming tax law and policy workshop seminar events, please contact: Nadia Gulezko at [n.gulezko@utoronto.ca](mailto:n.gulezko@utoronto.ca)  
[http://www.law.utoronto.ca/visitors\\_content.asp?itemPath=5/7/0/0/0&contentId=951](http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951)  
All workshops are held in the Solarium (FA2), 84 Queen's Park from 12:30-2:00, unless otherwise noted.

November 28 Wednesday 12:30 - 2:00 Arthur Cockfield Queen's University Faculty of Law  
LOCATION: Flavelle Dining Room 78 Queen's Park

January 30 Wednesday 12:30 - 2:00 Michael Graetz Yale Law School

March 12 Wednesday 12:30 - 2:00 Jacques Sassville, Organization for Economic Cooperation and Development Tax Treaties: Better the Devil We Know?

April 9 Wednesday 12:30 - 2:00 Paul Caron University of Cincinnati College of Law Murphy vs. IRS: Another Front in the War Against the Income Tax

**Monash University Taxation Law and Policy Research Institute in conjunction with the The Cegla Center for Interdisciplinary Research of the Law, Tel Aviv University School of Law** Political economy perspectives on comparative tax policy, Prato, Italy, June 2009.  
For further information contact: Institute Director Professor Rick Krever  
[rick.krever@buseco.monash.edu.au](mailto:rick.krever@buseco.monash.edu.au) Tel: + 61 3 9905 2375; Fax: + 61 3 9574 8259

Other useful tax and law related conference websites include the IBFD Course calendar [http://www.ibfd.org/news/course\\_calendar.htm](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](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](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.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.

## 15 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

Argy, Fred *Australia's fiscal straightjacket: eight myths about tax and public debt which are holding us back*, Sydney, Centre for Policy Development, 2007 (Occasional Papers No 4)  
[http://cpd.org.au/sites/cpd/files/Fred\\_Argy\\_Australias\\_fiscal\\_straightjacket\\_CPDNov07.pdf](http://cpd.org.au/sites/cpd/files/Fred_Argy_Australias_fiscal_straightjacket_CPDNov07.pdf)

(2007) 22 (1) *Australian Tax Forum*

- Review essay – Harmful tax competition: Defeat or victory? - **Sunita Jogarajan** and **Miranda Stewart**
- Australia's SME tax identity crisis - Mark Pizzacalla
- Complexity of New Zealand's tax laws: An empirical study - Caroline Pau, **Adrian Sawyer** and **Andrew Maples**
- Taxation of retirement savings: New Zealand – the extreme social experiment - **Lisa Marriott**

(2007) 22 (2) *Australian Tax Forum*

- Introduction to the personal income tax reform symposium papers - Richard M Bird
- Richard Musgrave remembered - John Head
- Personal income tax reform symposium – opening address - Sir Anthony Mason
- Towards systemic reform of the Australian personal income tax: developing a sustainable model for the future - **Chris Evans, Binh Tran-Nam** and Brian Andrew
- Tax refund versus tax return? - **Cynthia Coleman**
- A package of less special deductions and exemptions and low tax rates - John Freebairn
- Taxing capital income - John G Head and **Richard Krever**
- A strategic approach to personal income - tax reform - Simon James & Alison Edwards

(2007) 22 (3) *Australian Tax Forum*

- Personal income tax reform: consensus, outliers, specifics and some sensitive issues
- Jeff Pope**
- Facts and values in the Australian tax policy – debate - Alan Fenna
- Macroeconomic stabilisation and its implications for personal income tax reform in the lead-up to the 2007 Federal Election - **Richard Eccleston**
- Tax concessions or transfer payments – an examination of child care reform proposals - **Helen Hodgson**
- Taxation and labour supply - Patricia Apps
- Effective marginal tax rates and work disincentives - Brian Andrew, **Chris Evans** and **Binh Tran-Nam**
- Superannuation and personal income tax reform - Hazel Bateman & Geoffrey Kingston
- A State income tax for Australia? - Robert Carling

(2007) 22 (4) *Australian Tax Forum*

- Boosting the knowledge economy: the role of taxation in businesses' choice of location of intangible property - **Michael Walpole** and **Shirley Carlon**
- Taxation and public policy towards small firms: a review - Francis Chittenden and Brian Sloan
- The Impact of Economic, Legal and Political Factors on Fiscal Corruption: a Cross-Country Investigation - **Grant Richardson**
- Taxing offshore investment income: a comparative review of structural issues: book review
- Antony Ting**

Creedy, John A *PhD thesis without tears*, University of Melbourne, Department of Economics, Research Paper No 987, 2007  
<http://www.economics.unimelb.edu.au/SITE/research/workingpapers/wp07/987.pdf>

Creedy, John *Choosing The tax rate in a linear income tax structure: An Introduction*, University of Melbourne, Department of Economics, Research Paper No 1006, 2007 <http://www.economics.unimelb.edu.au/SITE/research/workingpapers/wp07/1006.pdf>

Creedy, John and Sleeman, Catherine *Carbon taxation, prices and welfare in New Zealand*, University of Melbourne, Department of Economics, Research Paper No 937, 2005 <http://www.economics.unimelb.edu.au/SITE/research/workingpapers/wp05/937.pdf>

Creedy, John and Sleeman, Catherine *Indirect taxation and progressivity: revenue and welfare changes*, University of Melbourne, Department of Economics, Research Paper No 930, 2005 <http://www.economics.unimelb.edu.au/SITE/research/workingpapers/wp05/930.pdf>

Creedy, John and Sleeman, Catherine *Excise taxation in New Zealand*, University of Melbourne, Department of Economics, Research Paper No 937, 2005 <http://www.economics.unimelb.edu.au/SITE/research/workingpapers/wp05/929.pdf>

Creedy, John & Guest, Ross *Changes in the taxation of superannuation: Macroeconomic and welfare effects*, University of Melbourne, Department of Economics, Research Paper No 986, 2007 <http://www.economics.unimelb.edu.au/SITE/research/workingpapers/wp07/986.pdf>

Creedy, John & Gemmell, Norman *Corporation tax buoyancy and revenue elasticity in the UK*, University of Melbourne, Department of Economics, Research Paper No 985, 2007 <http://www.economics.unimelb.edu.au/SITE/research/workingpapers/wp07/985.pdf>

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(2007/2008) 42 (6) *Taxation in Australia*

- Continuing controversy post Cajkusic
- How to gear your SMSF - Jeffrey Chang
- Can confidential information be a CGT asset? - Bradley L Jones
- Premium 175% deduction for R&D undertaken on behalf of a grouped foreign company - Jason Crawford and Sukvinder Heyer
- A curb on the Commissioner's powers: Client Legal Privilege - Tom May and Terence Tan
- Do you ever ask your client if they are a US citizen? - Rosemary Everett

#### Taxation Institute of Australia *NSW 2007 Convention*

- Division 7A Update - Gil Levy
- Consolidations – some tips & traps - Geoff Lehmann
- Update on Section 8-1 - Mark Friezer
- Structuring Professional Practices - Yvette Pietsch
- Exiting a consolidated group - Justin Cherrington
- Privilege Update: Recent Developments and Current Practice - Hugh Paynter
- New Division 152 Concessions - Spyros Kotsopoulos
- Handling a Tax Dispute: Drafting the Objection and Negotiating - a Solution Robert Richards
- Corporate reconstruction involving merger and demerger - Wayne Plummer
- Effective Implementation of a Tax Plan - A H Slater
- GST Update: GST Current Issues - John Davison
- TOFA for the Everyday - **Rodney Fisher**
- Trust Distributions Update - Andrew Noolan
- Private equity - Joshua Cardwell, Melanie Earl and Deepti Sathe
- CGT for Non-Residents - Vanessa Priest
- Taxation implications of capital management - Gary Howard
- Case Studies—Forex - Tim Kyle
- Structuring for Outbound Investments - Les Szekely
- Recent developments in international tax - **Lee Burns**
- Tax Audits - Robyn Schofield
- New CGT Rules for Non Residents and Temporary Residents - John Fauvet
- TOFA for Corporates – Practical Aspects and Action Plan - Gavin Marjoram and Chris Kinsella
- The Operation of the GST Anti-Avoidance Provisions Following VCE - Mark Robertson
- Superannuation Update – “Current Issues in the Contributions Phase” - Hugh Taylor
- Litigating with the ATO – what you need to know - David Russell
- Applying for and Obtaining a Private Binding Tax Ruling - Frank D. O’Loughlin
- Do You Have the Appropriate and Right Documents? - Sue Williamson and Rebecca Saint
- Recent Developments in Bankruptcy Law - Anastasia Tsekouras
- Superannuation developments for corporates - **Bob Deutsch**
- Applications to the AAT for Review of an Objection Decision - David Williams
- Contractor v Employee – What are the Hidden Issues? - Denis Barlin
- Withholding tax and the consequences of failure to withhold - Peter Stinson
- Self assessment post ROSA - Peter White and **Michael Walpole**
- Remuneration plans - Gary Fitton
- Tax aspects of exploiting IP - Paul Welch

#### Taxation Institute of Australia *Queensland 2007 Convention*

- The courts, tax and commercial litigation - Ian Gzell
- Insolvency issues - Craig Bowie
- Projects in Australia - Shelley Westbury and Michelle Boutin
- Small business CGT concessions - Ash Chotai
- Corporate trusts and trading trusts - Mark Molesworth
- GST: a simple tax in a complex world - Damian Welshe
- The Commissioner's access guidelines - David Bloom



- Property and tax issues - Russell Beer
- Recent developments in the taxation of trusts - Mark Robertson
- New CGT exposures and exemptions for non residents - Ken Spence and Richard Shaddick-
- The use of special purpose trusts in estate planning - Matthew Burgess
- Infrastructure taxation: Division 250 -Neil Ward
- Superannuation: The new regime - Allan McPherson

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- Corporate distributions and fund-raising in light of recent developments - Richard Shaddick
- Research & development tax concession: New and amended 175% deductions - Tony

#### Baxter

- Corporate distributions and capital management issues - Tim Neilson
- CGT: Consideration and cost base - Sue Williamson and Melanie Baker
- Equity participation for key employees - Michael Jones
- Buy/sell agreements and key man insurance - Paul Hockridge
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- Tax preferred asset financing and Division - Steve Ford
- Estate planning - Bernie O'Sullivan
- Estate planning for tax professionals - Michael Flynn
- Taxation of independent contractors - Gary Matthews
- Entry and exit issues for professional practices - Damien Lockie & Chris Wookey
- Consolidation – round table discussion: SME related issues - Alexis Kokkinos
- Consolidation – round table discussion - Ken Spence
- Income tax and IP – new opportunities - **Cameron Rider**
- The Commissioner's role in interpreting tax law and emerging issues for advisers - Jennifer Batrouney
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- Investing offshore into foreign flow-through structures - Robert Gordon
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- Removing funds from a company – some of the hidden dangers - **Graeme S Cooper**
- Property: From Whitfords Beach to Abbey Beach - Syd Jenkins
- Resources update - Nick Heggart
- Succession issues for privately owned businesses - Robert Scales
- Taxation of financial arrangements - Fiona Cahill
- GST update - Karen Dill-Macky
- State taxes update - Celia Searle
- Section 45B: Dealing with Frankenstein's creature - Paul Sokolowski and Ben Hayward
- A new residency test for temporary residents - Orlando Fernandes
- “The Con” – broken bits in the income tax consolidation rules - Duncan Baxter

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- Leaving a consolidated group — Separation without tears - Tony Stolarek
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- Should a form of client legal privilege be extended to clients of tax advisers other than lawyers? - Eva Huang
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- 'Renneberg: Is Mortgage Interest Paid on an Owner-Occupied Dwelling in Belgium Deductible from Netherlands-Source Employment Income?' - Frank P.G. Pötgens and Wessel W. Geursen
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- Tax Reform in the Czech Republic - Dana Trezziová
- Ireland - Recent Developments - Tom Maguire

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- India - Legislative Response to the Sony Transfer Pricing Case - Susmit Pushkar
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- VAT-Saving Solutions and Abuse of Law - Joep Swinkels  
- The Serious Research Gap on VAT/GST: A New Zealand Perspective after 20 Years of GST - **David White**  
- The American Debate on Taxing Distance Sales and E-Commerce - Robert F. van Brederode  
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“Before news of the new climate tax could be fully digested, he (ie the Prime Minister) quickly followed it up by announcing on Tuesday how some of the fund’s revenues would be distributed: as cash handouts to pensioners and other low income households.

This was Mary Poppins politics in action: some very large spoonfuls of sugar were dispensed to help the new climate tax medicine go down.”

Source: Robson, Alex ‘Big spoonfuls of sugar make tax medicine go down, in the most frightful way’, *The Sunday Telegraph* 28 October 2007 pp 44; 77

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"To compound matters, Hewson has since watched John Howard - a man he knows intimately and has huge misgivings about - steadily implement big chunks of his own proposed reform package, such as the GST and industrial relations. All this while being tarred as a silvertail and a cold economic fish.

.....

He also admits being told by party officials to shut up, particularly with his criticism of Howard over everything from the Iraq war to taxation reform and climate change".

Source: Wainwright, Robert 'Moving on,' *Sydney Morning Herald The Sydney Magazine*, November 2007, pp 43; 46

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“I have no doubt that legal training assists in the political world, because the very nature of your training as a lawyer is to argue your case for your client, “ says Pyne.

“Often you don’t get to choose the case or client. Similarly in politics, the job of selling your party’s message or any particular policy area might not be something that you have necessarily developed, but you are given the task of propagating it.”

In other words, it’s good to be a lawyer in politics because you can argue for something you don’t necessarily believe in.“

Source: Hearsay, *Australian Financial Review* 16 November 2007 p 58

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“However, he noted that “all governments are raking in indecent amounts of tax, which they should do something with, either by investing in infrastructure or handing it all back to the people”.”

Source: Durie, John ‘Murdoch warns against society of dependency’ *The Australian* 13 November 2007 p 5

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## ATTA News December 2007

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

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

### Contents

<b>1 Presidential column</b>	<b>1</b>
<b>2 ATTA Conference 2008 – Full Papers</b>	<b>2</b>
<b>3 Conference Program and Registration</b>	<b>2</b>
<b>4 Conference accommodation</b>	<b>3</b>
<b>5 Arrivals, departures and honours</b>	<b>3</b>
<b>6 The Second Graham Hill Annual Award</b>	<b>4</b>
<b>7 The Graham Hill 2008 Annual Award</b>	<b>9</b>
<b>8 Personal Income Tax Cuts Likely in New Zealand</b>	<b>10</b>
<b>9 Graduate Student Tax Forum McGill Faculty of Law Montreal, Canada May 28, 2008</b>	<b>10</b>
<b>10 Journal of the Australasian Tax Teachers Association</b>	<b>11</b>
<b>11 Vacancies</b>	<b>11</b>
<b>12 Anecdotes</b>	<b>12</b>
<b>13 European Academic Tax Thesis Award</b>	<b>12</b>
<b>14 Tax, Accounting, Economics and Law Related Meetings</b>	<b>13</b>
<b>15 Recent publications</b>	<b>20</b>
<b>16 Quotable quotes</b>	<b>28</b>

### 1 Presidential column

Dear ATTA Members

It is hard to believe that this is the final ATTA newsletter for 2007. But, as it is the December newsletter it is timely to reflect on the success of ATTA and its members over the last 12 months. Given that ATTA was established in 1987, with the first conference being run in 1988, it would probably be more appropriate to reflect on the success and achievements over the last two decades but I will leave this to be celebrated at our next conference.

January 2007 started with our annual conference, held in Brisbane. Many delegates discovered the downside to the Sunshine State – our summer humidity. Despite this we had over 100 delegates. All of the papers were of the usual high standard and the plenary speakers were exceptional. We even had a visit from a Tasmanian tiger! February saw everyone back to the grind, preparing our teaching for another busy year. By then, the 2008 Conference organisers were already hard at work planning for next year. We also had a new Patron, Gordon Cooper who, despite his busy schedule, has been actively involved in ATTA throughout the year.

March 2007 saw the ATTA newsletter celebrate its fifth birthday. It's hard to believe that we have only been receiving these newsletters for five years. What did we do before we had information about conferences, job postings, publications and other important tax information neatly packaged into one document for us each month?

By May 2007 we, Australians were all considering the impact of the Federal Budget. In June it was Adrian's turn to comment on New Zealand's 2007 budget.

By July 2007 the preparations for the biggest ATTA Conference yet were well underway and in September a record number of abstracts were submitted. I am guessing and maybe someone can provide me with the accurate figures, but I imagine that in the last decade numbers of submitted abstracts has tripled.

In November one of our members, Professor Lee Burns was awarded the 2007 Graham Hill Award. Details of the award ceremony are contained in this newsletter. Congratulations Lee.

Many people contribute to ATTA throughout the year as well as submitting items to the newsletter. The purpose of my December column is not to mention all of their names, mainly for fear of forgetting someone. However, this is the *Australasian Tax Teachers Association* and to that end our New Zealand members contribute a great deal to ATTA. One of those members is Patrick Nolan who, without fail, provides us each month with an update of the New Zealand tax law. So, I did want to publicly acknowledge Patrick's contribution.

Just one administrative matter to mention. A couple of weeks ago members were sent a separate email listing positions for tax academics in the UK. One position that was not mentioned at the time was at Oxford University Law Faculty. Details of that position can now be found in this newsletter with enquiries directed to Professor Judith Freedman.

Until you next hear from me in 2008, I wish you and your families a very merry and safe Christmas. We all know that the work never seems to end for academics but hopefully many of you are able to take a break over the holiday season.

All the best

Kerrie

## **2 ATTA Conference 2008 – Full Papers**

The wheels are well and truly in motion with only 6 weeks to go to the 20th Annual ATTA conference – the very first to be held in Tasmania. Don't miss out – registrations are still being accepted.

### **FULL PAPERS NOW DUE:**

If your abstract has been accepted for presentation at the upcoming conference and you missed the due date for submission of full papers (7 December) can you please send your full paper to Catherine before Friday 21 December 2007 (Catherine.Lineham@utas.edu.au).

The full papers submitted by the original due date (7 December) will be eligible for prizes... and we have a number of very generous prizes available: a \$500 Tax Matrix prize for the Best Teaching Paper; a \$500 CCH prize for Best Conference Paper (comprising \$300 cash and \$200 voucher); the Patron's Award for Best Junior Paper (\$250); and a \$300 Wiley voucher.

## **3 Conference Program and Registration**

The conference program and registration form are available on the website.

**NOTE:** DINNER will be provided following the Welcome Reception and Cruise.

We are very pleased to now be able to provide dinner for all registered delegates and their paying guests following cocktails and the harbour cruise on Wednesday, 23<sup>rd</sup> January, thanks to the generous sponsorship of NIA (National Institute of Accountants).

## GOVERNMENT HOUSE RECEPTION

Please note that the reference to “formal attire” on the registration form is not technically correct – no need to bring the black tie and tails – a business suit or dinner jacket will be appropriately formal.

## 4 Conference accommodation

The 2008 ATTA conference will be held on campus at the University of Tasmania at John Fisher College, College Road, Sandy Bay.

Shared apartment accommodation is available for a very reasonable \$38 per person per night. Bookings can be made on the registration form.

If you wish to make a booking elsewhere please see the conference deals available for delegates.

NEW: Click on ‘Other Hobart Accommodation’ and follow the link to a new accommodation website (specifically designed for Academics, Teachers and Students) to find other suitable accommodation in the area. This website includes reviews and maps!

Further details about the conference can be viewed at:  
<http://www.utas.edu.au/business/faculty/ATTA08/index.html>

Bernadette Smith

## 5 Arrivals, departures and honours

**Eu-Jin Teo** has moved to The University of Melbourne as a Senior Lecturer to coordinate the postgraduate business law and tax subjects at the Faculty of Economics and Commerce. He is part of a team of academics that was recently awarded a grant by The Carrick Institute for Learning and Teaching in Higher Education, for the project 'Making Research Skill Development Explicit in Coursework: Four Universities' Adaptation of a Model to Numerous Disciplines'. Eu-Jin's work has been cited by the High Court and by the late Justice Hill.

\*\*\*\*\*

**Garry Payne** has resigned from Atax and will be joining Kaplan Education from 14 January 2008. For first semester next year Garry is still going to be teaching one Atax course as an adjunct faculty member.

\*\*\*\*\*

**Matthew Wallace** has resigned from Atax and will be joining PriceWaterhouseCoopers.

\*\*\*\*\*

**Michelle Markham** resigned from Queensland University of Technology and will be taking up a position at Bond University on the Gold Coast in January 2008.

\*\*\*\*\*

TressCox Lawyers were announced as the Best Tax & Accounting Firm Website winner, in the FindLaw Australia Website Awards for 2007, announced on 25 October 2007.

Attorney General Simon Corbell MLA announced on the 11 December 2007, the appointment of **Hilary Penfold** PSM QC as a judge of the ACT Supreme Court. Ms Penfold was a member of the Board of Taxation (2000-2004).

\*\*\*\*\*

Congratulations to **Adrian Sawyer** who was successful in receiving his promotion to Professor with effect from 1 January 2008.

\*\*\*\*\*

ATTA member, **Lee Burns** was bestowed the 2007 Graham Hill Award at a ceremony in the Federal Court of Australia, in Sydney on Thursday, 29 November 2007. See next item for more details.

\*\*\*\*\*

## 6 The Second Graham Hill Annual Award

As those of you who were present at the function held for the presentation of the inaugural Graham Hill Annual Award last year will know, this Award has been established to recognise those who have made a significant contribution to improving the administration, policy, practice, teaching or understanding of revenue law in Australia.

The impetus for the establishment of the Award came from Robin Speed of Speed and Stracey, who most, if not all, of you will personally know, to recognise the huge contribution Graham made in all these areas – as a judge of this Court from 1989 to 2005, as a scholar and writer of seminal works on various aspects of revenue law, as a teacher and lecturer in equally various revenue law subjects at the Sydney University Law School for nearly forty years, as a tax practitioner prior to his appointment to this Court, first as a solicitor and later at the New South Wales Bar and finally, but not least, his contribution as a leader of a number of bodies and organisations concerned with the subject of taxation law – the Taxation Institute of Australia, the Australian Tax Research Foundation, the Law Council of Australia and the Australasian Tax Teachers Association – to mention some.

I have great pleasure in announcing that the recipient of the second Graham Hill Annual Award is Professor Lee Burns, a Professor of Tax Law at the Sydney University Law School. Lee Burns specialises in international and comparative tax law. In 1992 and 1996 – 1998 he worked for the International Monetary Fund providing technical assistance to developing and transition countries on the design of their tax laws. He continues to advise on tax laws under the IMF's technical assistance programme. I am shortly going to ask Professor Gillian Triggs, the Dean of Sydney University Law School to tell you a little more about the very substantial contribution which Lee Burns has made in the areas in which he specialises.

For my part, I would merely like to make a passing observation on a similarity in the characteristics of this year's recipient and the man in recognition of whom this Award was established. One of Graham's finest attributes was his unselfishness. He always exercised his



great talents of expertise and scholarship in the area of revenue law because of his genuine interest in that area and the challenges it provided, without regard to material reward; and there is no lack of material reward for those equipped with the talents Graham had in abundance. His early acceptance of an appointment to this Court exemplifies this trait.

Professor Lee Burns, in his work at the University of Sydney Law School and for the IMF's technical assistance programme equally exemplifies this trait. His parallel with Graham in this regard makes him, in the Award Committee's view, a most worthy recipient.

I would now ask Professor Triggs to say a few words before presenting Lee Burns with a small token to record our recognition of his achievements.

Justice Richard Edmonds  
29 November 2007

### **Justice Graham Hill**

I am honoured to have been asked to say a little about Justice Hill's contribution to the Sydney Law School and Revenue Law and to give you some sense of Professor Lee Burn's outstanding contribution to taxation law, research and teaching.

Graham Hill is a man whom I would like to have known. He was a 'man for all seasons' in the sense that he was a first class scholar, practising solicitor, barrister and, finally, judge of the Federal Court of Australia.

Throughout his career he maintained a long association with the Faculty of Law of the University of Sydney and was the longest serving lecturer in the Faculty, teaching part-time from 1967 to 2005. Testimony to his dedication to law teaching is that he taught for nearly 40 years on every Tuesday evening during term time, lecturing generations of students in taxation. He also lectured in stamp, death, estate and gift duties, sales tax and GST. Justice Hill became the Challis Lecturer in Taxation, one of the most highly regarded positions at the University.

Justice Hill was a patron of the Australasian Tax Teachers Association and gave lectures to the Taxation Institute of Australia, Law Council of Australia, Law Society and Bar Association of NSW, the International Fiscal Association and the Australian Tax Research Foundation. He was also the author of the standard text on New South Wales Stamp Duties and wrote many scholarly papers and journal articles.

Recognition of his contribution to Revenue Law was made by the University of Sydney when the degree of Doctor of Laws (Honoris Causa) was conferred upon him in 2002.

### **Professor Lee Burns**

As the very recently appointed Dean of the Sydney Law School I am delighted that Professor Lee Burns, one of our senior academics of the faculty, has been awarded this highly regarded prize in Revenue Law. Lee is a most exciting young scholar in tax law, who has an international approach to the subject that is not frequently to be found. As one of my primary goals at the Sydney Law School is to ensure that the law curriculum fully prepares our graduates for legal practice in transnational and international law, Lee is an invaluable part of the initiative.

Lee is an internationally recognised expert in international tax law and, almost uniquely, has used this skill to work with developing countries and countries in transition from socialist to market economies to apply the principles of tax law for their evolving economies.

Lee has had a remarkable record of service, predominantly with the IMF and the OECD and, more recently the Australian Government, in tax law design and drafting. Typically, an IMF country will request assistance in reforming its tax laws, new income tax law, introducing VAT (GST) and single tax procedures, and specific reforms such as oil and gas taxation and VAT tax of financial supplies. Lee has contributed to policy formulation with IMF officials and country representatives, taking officials through the design options that best suit the nation and its circumstances. Once the policy decisions have been made, Lee will often take on the role of principal drafter of the law to give effect to these policy options.

In producing tax drafts, Lee adopts plain English; not always, he tells me, an entirely welcome innovation for some evolving legal systems.

Since 1991, Lee has undertaken an extraordinary number and range of international development projects for tax reform. The following are some examples:

- Russian Federation in 1994 for the OECD: instructor
- Principal drafter for Lesotho for the IMF in designing and drafting sales tax laws.
- 1995 Uganda's VAT laws
- Advisor to the Australian government on the reform of Australian tax laws on foreign trusts
- 2001 Pakistan, while it has some capacity of its own, needed quick and expert advice in achieving reform within 5 months.
- 2001: principal drafter for the IMF of the tax laws for Timor L'Este re Business tax regulations, promulgated in 2001, oil and tax regulations enacted 2005 for the IMF.
- 2004 Gambia: Lee was the principal drafter of the income tax and sales tax act, laws enacted in 2004.
- Tonga, Lee was the principal drafter of the Consumption Tax Act 2003 and regulations promulgated in 2005, and Income tax Act, enacted in 2007.
- Consultant to the Australian Government on tax policy: anti-deferral regimes, international tax, controlled foreign company rules, foreign trusts.

This applied legal work should not overshadow the scholarship and creative thinking that Lee brings to his work. His reform work is informed by his research, providing the IMF and evolving economies just what they need in excellent scholarship and pragmatic problem solving.

In addition to Lee's legal research and drafting, I should also point out that he also manages to make a contribution to the internal administrative work of the Law School and is currently the Associate Dean (Post graduate Course Work). As many of you will know, this programme has been an outstanding success at Sydney Law School, where we have offered the greatest number of courses available at any Australian law school.

In short, Lee has made an outstanding contribution at all levels of university and international community life and we congratulate him on this richly deserved award.

Professor Gillian Triggs

**Acceptance speech**

Thank you Dean Triggs, Chief Justice Black, Justice Edmonds, and Mr Robin Speed.

It is a truly great honour for me to receive the second Graham Hill Award. It is a particular thrill for me as an academic to receive the Award as Graham had such close links to academe. Graham was patron of the Australasian Tax Teachers Association, regularly attended their annual meeting (much more than I can say for myself) and often gave the keynote address. As we have heard tonight, Graham had a close connection to Sydney Law School teaching indirect tax courses for over 35 years. Graham was always interested to hear what was happening at the Law School and no doubt he would have been on the phone asking us how our new Dean is going! We also know from Graham's writings that he thought very deeply about the tax system.

It is probably not as well known, but there is nice connection between the development work that I have done and Graham. In the mid-1990s when I was working IMF Headquarters in DC, we needed a lawyer to go on mission to China to discuss transaction taxes and I immediately thought of Graham. My recollection is that Graham did a couple missions for the IMF. I know that Graham also participated in capacity building projects undertaken by Atax, such training of Thai tax judges.

For me, it is terrific that this award recognises the development work that I have done. I emphasise that I am not alone in doing this work. There are a number of Australians who are doing really great work in developing countries, particularly in the region. Whether it be tax law work that I and others, such as my colleague Rebecca Millar, have been doing for the IMF; tax policy work that Treasury officials are doing in the Solomon Islands and previously in Timor-Leste; or tax administration capacity building that ATO officers are doing right through the Pacific. In fact, I never cease to be amazed that I come across current and former ATO officials working in developing countries right around the globe. With the global trend towards self-assessment, the work that these people are doing is absolutely vital in improving administrative capacity in developing countries. I really see myself as representative of the Australians doing this work and I believe that it is really important for Australians to be providing this assistance, particularly in the region.

I have a few acknowledgements and thank yous. I have to acknowledge that the University has been very generous in allowing me time to do this work. I have a strong belief in the role that the University can play in capacity building generally in developing countries. I know from my discussions with our Dean that she shares my view on this.

I have been incredibly fortunate to have worked for nearly twenty years now in the tax program at Sydney Law School. I have learnt so much from colleagues over the years. Richard Vann has been my mentor for over twenty years now. He has inspired me as I am sure he has many of you who may have been taught by him or read his articles. Patricia Apps, who has taught me a lot about tax policy, which has been so important in the development work that I have done. I thank also my other colleagues – Graeme Cooper, Rebecca Millar and Celeste Black. These people have formed the core of the Tax Faculty at Sydney Law School now for many years. In more recent times, we have been joined by Chloe Burnett and Nick Augustinos, and I acknowledge all the others that have come and gone over years. I believe that we have the best group of tax law academics of any Law School anywhere in the world. For me it has been a privilege to work with these people.

Finally, but not least, I thank my family who are here tonight. The development work takes me away from home for tracks of time, particularly over the last few years when I seem to have been working on tax reforms in just about every country in the Pacific. My wife, Susan Shearing, has therefore had to bear the burden on the home front as well as pursuing her own career. Also my boys, Hamish and Rory, have been understanding, particularly as the development work has meant that sometimes I have missed important events in their lives. I

have to say, though, that as they have grown older, I think that there has been a little bit of disappointment that I really am doing tax work in the countries that I go on mission to and not some intelligence activity!

In conclusion, I have been incredibly fortunate to spend my working life doing what I really enjoy – teaching and writing about tax, and the development work.

Thank You

Lee Burns  
29 November 2007

### Media Release

The 2007 Annual Graham Hill Award was presented last night to Professor Lee Burns of the University of Sydney Law School.

The Award is presented each year to the person who is considered to have made a significant contribution to improving revenue law in Australia.

The purpose of the Award is to provide an inspirational reminder of the contribution made by Graham Hill.

Lee Burns, as the 2007 Awardee, has made a significant contribution to improving revenue law in Australia.

Lee is a Professor in Taxation Law at the University of Sydney and Associate Dean for the Postgraduate Coursework Program. He specialises in international and comparative tax law.

Lee has taught in the Law School's postgraduate tax program for the last 18 years.

For almost 20 years Lee Burns has contributed numerous articles, presentations and texts on the topic of taxation.

Notably, Lee was a major contributor to the leading comparative tax work - *Tax Law Design and Drafting* – authored – *Controlled Foreign Companies: Taxation of Foreign Income* – and for many years co-authored *Australian Taxation Law*.

In recent years, Lee has advised the Board of Taxation and the Australian Treasury on the reform of Control Foreign Company and Foreign Investment Fund rules, and on the reform of international tax rules generally.

Lee also works closely with the International Monetary Fund having provided technical assistance to over twenty developing and transition countries on the design of their tax laws, including Timor-Leste, Philippines, Pakistan, Ghana and Uganda to name but a few. In recent years, Lee's development work has focused on the Pacific where he is currently working on tax reforms in most Pacific Island countries. There are synergies between Lee's development work and the postgraduate tax program at the Law School, which has been attended by tax officials from a number of developing and emerging economies, including 12 officials from the Rwandan Revenue Authority.

During 2007 Lee worked in the following countries in establishing or improving their tax system: Uganda, Tonga, the Federated States of Micronesia, Timor-Leste, Papua New Guinea, Samoa and Niue.

Further details of the Graham Hill Award appear at [www.grahamhillaward.com.au](http://www.grahamhillaward.com.au)

30 November 2007

## **7 The Graham Hill 2008 Annual Award**

Nominations for the Award need to be sent to the Committee.

Details on how to nominate are set out at How to nominate and reference shall be had to the Selection Criterion.

### **Selection Criterion**

The Graham Hill Award will be conferred each year on a person who has made a significant contribution to improving the administration, policy, practice, teaching or understanding of revenue law in Australia.

The Award is not a popularity contest between potential recipients nor a contest with the contribution made by Graham Hill. Nor is it limited to persons who are well known or have been appointed to a particular position. The recipient may be a tax practitioner in Hobart, a tax lecturer in Perth or a member of the ATO in Brisbane. Equally the Award may be conferred on a well known person, whether at the ATO or Treasury or on a member of the judiciary, academia or otherwise.

The objective contribution made by the person is the criterion.

The Award is also open to any politician who is considered to have made a significant contribution.

A person's contribution may have been made in a particular year or over a period of time. For example, the author of a major tax work may be the recipient.

The Graham Hill Annual Award Committee reserves the right to withdraw an Award if it considers this necessary.

### **How to Nominate**

To nominate a person as the recipient of the Graham Hill 2008 Annual Award take the following steps:

Let us have details of your nominee and why you consider the nominee is a worthy recipient of the Award. It would greatly help the Committee if you gave as much information as you thought was relevant. Please include your contact details and those of the recipient. Also let us know if you have informed the nominee of the nomination.

Email the nomination, with supporting documentation, to us at [rspeed@sslaw.com.au](mailto:rspeed@sslaw.com.au) or alternatively send it to:

The Graham Hill Annual Award Committee  
C/- Speed and Stracey Lawyers  
Level 4  
131 Macquarie Street  
Sydney NSW 2000

Australia

## 8 Personal Income Tax Cuts Likely in New Zealand

As the NZIER December Quarterly Predictions recently noted, a policy debate about income tax levels in New Zealand followed an announcement that the budget surplus was larger than forecast. Consequently income tax cuts in New Zealand following next year's General Election are almost certain, irrespective of the political outcome.

The last change made to the personal income tax scale in New Zealand was the introduction of a 39 percent tax rate on incomes above \$60,000 from 1 April 2000. There have been no reductions in personal income tax rates or increases in thresholds since 1 April 1998.

In an effort to help inform debate on the issue of personal income tax cuts, NZIER has recently published:

- a calculator, available free of charge on its website ([www.nzier.org.nz](http://www.nzier.org.nz)), that allows people to design their own personal tax cuts
- an article on fair tax design (available free of charge in the December edition of Update (also on the NZIER website))
- an article on changes in the tax-mix in New Zealand between 1987 and 2007 (in the December edition of Quarterly Predictions (although QP is only available to NZIER members, ATTA newsletter readers can receive free copies of the tax mix article by e-mailing [patrick.nolan@nzier.org.nz](mailto:patrick.nolan@nzier.org.nz))).

No announcements have been made regarding the likely level or design of any personal income tax reductions. The Reserve Bank of New Zealand has, however, explicitly incorporated tax cuts of \$1.5 billion per-annum into its December Monetary Policy Statement. These tax cuts have been assumed to apply across-the-board from early-2009. Further signals on the likely overall size of tax cuts will be provided in the Government's December Half Year Economic and Fiscal Update and Budget Policy Statement (not yet released at time of writing).

Patrick Nolan

## 9 Graduate Student Tax Forum McGill Faculty of Law Montreal, Canada May 28, 2008

McGill's faculty of law is pleased to invite graduate students to a graduate student tax forum to be held at McGill University on the afternoon of May 28, 2008. Students with an interest in any aspect of tax law, politics, or policy are invited to participate. The purposes of the forum are to encourage graduate students in their pursuit of tax scholarship (or scholarship related to tax), to facilitate scholarly exchanges on the topic of tax law, and to create a community of graduate students and faculty.

Interested students are asked to send a précis of their paper (not to exceed one page) to Professor Kim Brooks at [kimberley.brooks@law.ubc.ca](mailto:kimberley.brooks@law.ubc.ca) by March 1, 2008. Papers may be presented in either English or French. In addition to the short précis, the email should include:

- the student's name
- institutional affiliation
- contact details (email and telephone)
- graduate degree being pursued and the date of expected completion, and

-the name of the student's supervisor (if the student has a supervisor)

Students may provide a written copy of their paper for circulation in advance, but a written paper is not necessary.

At the forum, students will briefly present their papers, and then tax faculty and other students will be invited to offer constructive feedback on the substance and methodology of the research work.

The forum has been scheduled to coincide with the annual conferences of the Canadian Association of Law Teachers (May 27 and 28, [www.acpd-calt.org](http://www.acpd-calt.org)) and the joint meeting of the Canadian and American Law and Society Associations (May 29 – May 31, [www.lawandsociety.org/](http://www.lawandsociety.org/)) in Montreal. Students may wish to explore whether they have an interest in attending or presenting at those conferences.

Any questions about the forum should be directed to:

Kim Brooks  
H. Heward Stikeman Chair in the Law of Taxation  
McGill University, Faculty of Law  
3690 Peel Street  
Montreal, Quebec  
H3A 1W9  
Tel: 514-398-6925  
[kimberley.brooks@mcgill.ca](mailto:kimberley.brooks@mcgill.ca)

## 10 Journal of the Australasian Tax Teachers Association

The next issue of the *Journal of the Australasian Tax Teachers Association* will be available in January 2008 sometime prior to the conference.

## 11 Vacancies

**Oxford University Law Faculty** has created a new, permanent university lectureship in tax law in order to enable a new member to join the existing team and help us to deliver and develop tax law teaching and research in Oxford. This is in addition to the recently announced research posts at the Oxford University Centre for Business Taxation, so this is an exciting time for tax research and study in Oxford. For details of the law faculty post please see below and at <http://denning.law.ox.ac.uk/news/jobs.phtml>. Please feel free to contact Judith Freedman at [judith.freedman@law.ox.ac.uk](mailto:judith.freedman@law.ox.ac.uk) if you would like to discuss this.

### FACULTY OF LAW

McGrigors University Lecturership in Tax Law in association with a Tutorial Fellowship at St Hugh's College

Salary up to £52,628 per annum (as at 1 August 2007) Support grant of £4,000

The University wishes to make an appointment from 1 October 2008 to the University Lecturership in Tax Law, a newly established, permanent post.

The post is funded by a generous donation from McGrigors for at least five years and will be known, during that period, as the McGrigors UL in Tax Law.

This is a joint appointment to be held in association with a Tutorial Fellowship at St Hugh's College. The combined University and College salary is on the scale up to £52,628 per annum (as at 1 August 2007; a cost of living increase is due in May 2008), plus housing allowance and other College allowances. The Law Faculty offers a support grant of £4,000. The postholder will be required to give lectures and seminars within the field of corporate and international tax law and to assist in the development of these teaching areas. The postholder will also be expected to supervise research students and to pursue research in taxation law. The duties of the tutorial fellowship include the giving of tutorials for an average of six hours per week over the academic year (a reduction in hours is under consideration). This teaching will include undergraduate and graduate tutorials in Tax Law; and undergraduate tutorials in at least one core subject (A Roman Introduction to Private Law, Constitutional Law, Criminal Law, Administrative Law, Contract, EC Law, Jurisprudence, Land Law, Tort, Trusts). Further particulars may be obtained on the web at <http://www.admin.ox.ac.uk/fp/> or from Sarah Connor, Faculty of Law, University of Oxford, St Cross Building, St Cross Road, Oxford, OX1 3UL (email [sarah.connor@law.ox.ac.uk](mailto:sarah.connor@law.ox.ac.uk), tel. +44 (0)1865 281050). Informal enquiries are welcome and should be directed to Professor Judith Freedman ([judith.freedman@law.ox.ac.uk](mailto:judith.freedman@law.ox.ac.uk) or +44 (0)1865 288337). The closing date for applications is Wednesday 9 January 2008; it is planned to hold interviews in late January/early February. The University and St Hugh's College are equal opportunities employers. Details of the Oxford University Centre for Business Taxation research posts which are for researchers from a range of disciplines are at <http://www.sbs.ox.ac.uk/tax>

## 12 Anecdotes

Q Which Australian tax lawyer has published more poetry books than tax books?

A Geoffrey Lehmann, and if you wish to verify, this key in 'lehmann g', under Author in the University of Sydney Library catalogue <http://opac.library.usyd.edu.au>

## 13 European Academic Tax Thesis Award

The European Association of Tax Law Professors and the European Commission are proud to confer the European Academic Tax Thesis Award. The European Academic Tax Thesis Award is a joint venture of the European Association of Tax Law Professors and the European Commission (Directorate General Taxation and Customs Union).

The prize consists of an invitation by the European Commission to Brussels, where the author shall present the elected thesis to interested EU officials (the Commission reserves the right to invite other persons as well). The invitation includes that the travel expenses and a daily allowance to cover hotel accommodation are borne by the Commission.

Eligible are academic theses on issues of comparative, European and/or International Tax Law. Any author of such thesis may apply. The full text of the thesis (any language is eligible) should be attached to the application; in addition, a summary of it, which would allow assessment of the main ideas of the thesis, should be submitted in English (approximately 5 pages).



A jury will select up to five theses defended within the respective calendar year. The jury will consist of members of the Academic Committee. The actual composition of the jury will be determined on a case-by-case basis.

The deadline for application for the Award is 31 January of the year following that of the year when it has been defended.

Application for the Award should be made by e-mail to Ms. Joke Straver: [J.Straver@ibfd.org](mailto:J.Straver@ibfd.org)  
Prof. Dr. Kees van Raad Univ.-Prof. Dr. Michael Lang  
President of EATLP Chairman of the Academic Committee of EATLP

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

### **Local**

**Melbourne Law School** offers a comprehensive graduate tax program. In 2008, we will continue to draw on the expertise of highly regarded local and international tax specialists to provide a broad and exciting range of subjects. The tax program is open to both law and non-law graduates and provides the opportunity to gain an internationally recognised, specialist degree from a truly outstanding institution.

#### Qualifications

Master of Commercial Law

Master of International Tax

Master of Laws

Master of Tax

Graduate Diploma in International Tax

Graduate Diploma in Tax

Single subjects may be taken with or without assessment for CPD and CLE purposes.

#### Tax Subjects 2008

Corporate Taxation A (Shareholders, Debt & Equity): Semester 1, Tuesdays 6—8pm

Corporate Taxation B (Companies & Consolidation): Semester 2, Thursdays 6—8pm

Current Issues in Tax: Semester 1, Thursdays 5.30—7.30pm

Current Issues in Tax Avoidance: Semester 1, Mondays 6—8pm

Fiscal Reform & Development: 26 March—4 April

Goods & Services Tax Principles: Semester 2, Mondays 6—8pm

Governing Not-for-Profit Organisations: 28 May—3 June

International Taxation: Principles & Structure: Semester 1, Wednesdays 6—8pm

Jurisprudential Perspectives of Taxation: 29 September—5 October

Law of Secured Finance: 9—15 July

New Directions in Law & Economics: 30 April—6 May

Tax Treaties: 15—21 October

Taxation Litigation: Semester 2, Tuesdays 6—8pm

Taxation of Business & Investment Income A: Semester 1, Thursdays 6—8pm

Taxation of Business & Investment Income B: Semester 2, Wednesdays 6—8pm

Taxation of Financial Instruments: 5—11 November

Taxation of Remuneration: 14—20 May

Taxation of Small & Medium Enterprises: 3—9 September

Transfer Pricing: Practice & Problems: 11—17 June

US Corporate & International Tax: 23—29 July

Value Added Tax: Australia's GST in a Global Context: 19—25 November

Faculty Teachers

Associate Professor Ann O'Connell; Associate Professor Miranda Stewart; Dr Mike Kobetsky; Ms Sunita Jogarajan; Ms Michelle Herring  
Visiting Lecturers 2008

Justice GT Pagone, Supreme Court of Vic.; Justice Michelle Gordon, Federal Court Aust.; Prof Brian Arnold, Goodmans LLP, Canada; Mr Duncan Baxter, Blake Dawson; Prof Yariv Brauner, University of Florida, USA; Mr Patrick Broughan, Ernst & Young; Ms Jennifer Davies SC, Victorian Bar; Mr Aldrin De Zilva, BDO Kendall; Prof Tim Edgar, University of Western Ontario, Canada; Mr Michael Evans, KPMG; Mr Martin Fry, Allens Arthur Robinson; Mr Peter Gillies, Pitcher Partners; Mr Paul Hockridge, Deloitte; Mr Terry Murphy SC, Victorian Bar; Mr Jim Murray, TT Legal; Mr Tim Neilson, Greenwoods & Freehills; Mr Frank O'Loughlin, Victorian Bar; Prof Lisa Philips, Osgoode Hall Law School, Canada; Prof John Prebble, Victoria University of Wellington, New Zealand; Prof Cameron Rider, Allens Arthur Robinson; Mr Fred Schenck, Kaplan; Ms Shannon Smit, Smart Business Solutions; Mr Ken Spence, Shaddick & Spence; Mr Simon Steward, Victorian Bar  
<http://www.tax.law.unimelb.edu.au/go/tax-program/2008-graduate-subjects/index.cfm>  
Kerry Brewster, Tax Group Co-ordinator, Melbourne Law School, University of Melbourne, [law-tax@unimelb.edu.au](mailto:law-tax@unimelb.edu.au) T: +61 3 8344 3633 [www.tax.law.unimelb.edu.au](http://www.tax.law.unimelb.edu.au)

**The University of Sydney Law School** Tax law units of study available on a single unit "attendance only" basis through Sydney Law School

We would like to advise you concerning Taxation Law Units of study available during Semester 1, 2008. Units available are:

Australian International Taxation – Intensive Mode Apr 30-May 2, 5 & 6 (9-3.30)

Comparative Corporate Taxation – Intensive Mode – March 25-28 (9-5)

Comparative International Taxation – Intensive Mode – March 12-14 & 17,18 (9-3.30)

Corporate Taxation – Intensive Mode - April 2-4 & 7, 8 (9-3.30)

Customs Law – 13 Monday evenings commencing 3 March 2008 (6.00-8.00 pm)

Goods & Services Tax Principles – Intensive Mode – April 16-18 & 21, 22 (9-3.30)

Recent Developments in EC Income Tax Law – Intensive Mode – May 12-16 (9-3.30)

Tax Administration – Intensive Mode – April 16-18 & 21, 22 (9-3.30)

Tax Law in Asia and the Pacific – 13 Tuesday evenings commencing 4 March 2008 (6-8 pm)

Taxation of Business & Investment Income A – 13 Thursday evenings from 6 March 2008 (6-8 pm)

Taxation of Financial Transactions – 13 Monday evenings from 3 March 2008 (6-8 pm)

Taxation of Partnerships and Trusts – 13 Friday mornings from 29 February (8.30-10.30 am)

Impact of Tax on Business Structures & Operations – Intensive Mode – April 9-11 & 14, 15 (9-3.30)

UK International Taxation – Intensive Mode – May 21-23 & 26, 27 (9-3.30)

To obtain a full copy of the booklet relating to Single Unit Enrolment in Tax Law Units in 2008, please download the following document from the Law School's website:

[http://www.law.usyd.edu.au/LPD/docs\\_pdfs/2008/Taxbooklet2008.pdf](http://www.law.usyd.edu.au/LPD/docs_pdfs/2008/Taxbooklet2008.pdf)

Cost of attendance: \$2,340 (GST free)

Note: Students undertaking units on an "Attendance Only" basis do not undertake examinations and do not receive any official accreditation – study by this method is undertaken for information and interest purposes only.

If you have any queries concerning single unit enrolment or are unable to download the booklet, please contact Ms Val Carey, Legal Professional Development Program, Sydney Law School (Telephone No. 9351 0238 or email: [V.Carey@usyd.edu.au](mailto:V.Carey@usyd.edu.au))

**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> Register online at <http://www.taxinstitute.com.au>

**2008 Financial Services Taxation Conference, Crest of the Wave**, Thursday 7th - Friday 8th February 2008, Surfers Paradise Marriott Resort & Spa, Gold Coast.

The 2008 Financial Services Taxation Conference is the key event in the financial services calendar each year. Feedback from past delegates and leaders from the profession advise it is the Financial Services event not to be missed. The 2008 technical program will focus on the significant change experienced in the area of Financial Services and will cover specific topics such as Division 250, TOFA and international issues just to name a few. With presentations from David Bloom QC, Peter Walmsley, Richard Warburton and the countries leading financial services specialists will ensure that you remain at the crest of the wave when it comes to the issues that affect you and your clients.

For further information please contact: Sarah Hadfield - National Events Manager, T: 1300 733 842 E: [nationaleducation@taxinstitute.com.au](mailto:nationaleducation@taxinstitute.com.au)

**23rd National Convention, The Greatest Show on Earth**, 12th – 15th March 2008

Adelaide Convention Centre, South Australia. Highlights of the Technical Program: Keynote speakers including David Russell QC, Justice Tony Pagone QC, the Commissioner of Taxation, Michael D'Ascenzo, Peter McKnulty (Private Equity Transactions), Peter Siebels (Agribusiness), Lachlan Wolfers (Property Development – GST), Don Green (Division 250), Ken Schurgott (Discretionary Trusts) and Brenton Ellery (Sea change/Tree change). Three streams of topics: SME stream, corporate stream and a hot topics stream will ensure the majority of tax issues faced by tax practitioners are discussed.

Social Activities: Like the varied technical program the social activities cater for the breadth of delegates and their accompanying persons.

Enquiries: Carol Hull, National Events Co-ordinator, T: 1300 733 842

[nationaleducation@taxinstitute.com.au](mailto:nationaleducation@taxinstitute.com.au) Women in Tax New Event in 2008! The Taxation Institute of Australia recognises that women in the tax profession are often faced with unique challenges in the development of their taxation careers. For this reason the Taxation Institute will commence the 2008 'Women in Tax' events in 2008 to provide an avenue for networking, mentoring and learning from the perspective of women.

**Twentieth Annual Australasian Tax Teachers Association Conference 2008**, 23 - 25

January 2008, University of Tasmania, Hobart. Contacts Bernadette Smith,

[B.N.Smith@utas.edu.au](mailto:B.N.Smith@utas.edu.au); [Sonia.Shimeld@utas.edu.au](mailto:Sonia.Shimeld@utas.edu.au); [Simone.Bingham@utas.edu.au](mailto:Simone.Bingham@utas.edu.au)

<http://www.utas.edu.au/business/faculty/ATTA08/index.html>

**8th International Conference on Tax Administration**, "Safe Harbours and New Horizons" – 27 & 28 March 2008, Sydney Harbour Marriott Hotel, Circular Quay, hosted by Atax (the Australian School of Taxation at the University of New South Wales). The conference will bring together academics, practitioners and representatives of revenue authorities from around the world to discuss contemporary issues and research in tax administration. There will be a number of high profile keynote speakers including: Michael D'Ascenzo (ATO); Bob Russell (NZIRD); Nina Olsen (IRS); David Vos AO (IGT); David Butler (OECD); and John Hasseldine (UK). Key themes for the conference include:

International issues in tax administration

Self-assessment

Administration and compliance costs

Compliance behaviour

Relationship management

Taxpayer rights and obligations

Tax decision making and dispute resolution

Enquiries: Cindy Chan, Phone +61 2 9385 9541, Fax +61 2 9385 9515, Email:

[c.chan@unsw.edu.au](mailto:c.chan@unsw.edu.au)

See also <http://www.atax.unsw.edu.au/news/230707-tax-admin.htm>;

<http://www.atax.unsw.edu.au/news/docs/8th-Tax-Admin-Conference-Brochure.pdf>

**20th Annual GST and Indirect Tax Weekend Workshop** Sheraton Noosa, 10-13 April 2008

#### **Overseas**

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

**Canadian Tax Foundation** Event schedule 2007-2008  
<http://www.ctf.ca/profDev/schedule1.asp>

**Institute for Austrian and International Tax Law of the Vienna University of Economics and Business Administration** organises in cooperation with Prof. Dr. Hanno Kube (University Mainz), Prof. Dr. Ekkehart Reimer (University Heidelberg), Prof. Dr. Christian Waldhoff (University Bonn) and Prof. Dr. Andreas Thier (University Zürich) a scientific conference on "The History of Double Tax Conventions". The conference will take place from the 3th to the 5th of July 2008 in Rust (Austria). Tax lawyers and historians who would like to draft a national report from their countries perspective on the basis of a questionnaire or other scholars or practitioners who would like to participate, are kindly invited to apply till December 15th. A more extensive introduction to that topic can be found on our website: [www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw)

We take pleasure in inviting you to the conference, "European Union: Tax Treaties of Central and Eastern European Countries" which will be held on Monday, January 14, 2008, 09.00 a.m. – 16.30 p.m. at the premises of Bank Austria Creditanstalt Oktogon, 1st floor, Schottengasse 6, 1010 Vienna. High-ranking experts from Bulgaria, the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Poland, Romania, Slovakia and Slovenia will provide a comprehensive analysis of the tax treaty policies of these countries along with the trends over time. Further, the bilateral tax treaty provisions, in particular the deviations from the OECD Model, and the developments that can be expected in the tax treaty area will be discussed. The detailed program of the conference is available at our website [www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw) Participation to the conference is free of charge, however, please be aware of the fact that there are only a limited number of seats available in the Oktogon. We therefore strongly advise you to send your acceptance as soon as possible.  
Michael Lang / Josef Schuch / Claus Staringer

We are proud to be able to invite you to the conference "Common Consolidated Corporate Tax Base - The possible content of Community Law Provisions". The conference will be held in Vienna at the Vienna University of Economics and Business Administration from February 21-23, 2008 in cooperation with the European Commission. Top tax experts from all parts of the world will contribute. This conference aims at providing the European Commission with valuable input shortly before the drafting of the legislative proposal. Please find the details about program and participation fee and the application form at our website [www2.wu-wien.ac.at/taxlaw/index.php?newlang=eng](http://www.wu-wien.ac.at/taxlaw/index.php?newlang=eng) <http://www.wu-wien.ac.at/taxlaw/index.php?newlang=eng> . We ask for your understanding that we participation is limited, in order to ensure lively discussions.  
Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone

**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](http://www.ibfd.org) or contact the International Tax Academy at +31-20-554 0160 or by e-mail [ita@ibfd.org](mailto:ita@ibfd.org)

For 2008 courses go to

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

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](mailto:a.hatsidimitris@ibfd.org)

International Tax Academy

AMSTERDAM - [January 14, 2008 - January 18, 2008] As well as providing the participants with fundamentals of international taxation, the course includes a substantial section on tax treaty interpretation and application, covering both active and passive income. Participants will be provided with the principles of transfer pricing; an overview of basic tax planning structures and gain insight into the application of the most common anti-avoidance provisions.

2. International Tax Aspects of Permanent Establishments AMSTERDAM - [January 21, 2008 - January 23, 2008] This intermediate/advanced-level course will explore the concept of permanent establishment (PE) in depth. Practical issues, such as legal requirements and profit allocation will be covered. This will be combined with the use of case studies to ensure that participants leave the course with the confidence to apply what they have learned.

3. International Tax Planning for Multinational Enterprises

AMSTERDAM - [January 24, 2008 - January 25, 2008]

The course provides the participants with fundamentals of international tax planning for multinational enterprises, as well as an overview of basic tax planning structures and gain insight into the application of the most common anti-avoidance provisions.

4. Principles of Transfer Pricing AMSTERDAM - [January 30, 2008 - February 1, 2008]

This course will give participants an introduction to the most important principles of transfer pricing for tax purposes. Focus will be on OECD aspects of transfer pricing and examples will be used throughout the course. The course is interactive with a maximum of 30 participants. Participation is of benefit to transfer pricing advisers, lawyers, accountants, tax inspectors, and in-house transfer pricing managers, prior experience in transfer pricing is not required.

5. Introduction to US Transfer Pricing AMSTERDAM - [February 4, 2008 - February 6, 2008]

This is an introductory-level course which aims to equip participants with a framework for understanding the main issues involved in US transfer pricing.

6. International Taxation of Expatriates AMSTERDAM - [February 11, 2008 - February 13, 2008]

This course is designed to give the participants a thorough understanding of the tax implications for an employee of moving to another country, either because the individual is seconded abroad or because he moves of his own accord to another country to take up employment there. The aim of the course is to make the participants aware of the wide range of tax issues that have to be addressed in such a case.

7. Interpretation and Application of Tax Treaties I AMSTERDAM - [February 18, 2008 -

February 20, 2008] This is an introductory level course designed to give the participants a framework for understanding the main issues involved in the application of income tax treaties, the concept of residence, dealing with various types of income and double tax relief and conflicts of qualification.

8. Interpretation and Application of Tax Treaties II AMSTERDAM - [February 21, 2008 -

February 22, 2008] This intermediate-level course is for those who deal with double tax treaties on a regular basis and want a more in-depth understanding of some of the more complex issues raised by double tax treaties. In particular, it examines the application of double tax treaties to situations involving more than two states and therefore is ideal for those who are exposed to cases outside the range of simple bilateral situations.

9. Interpretation and Application of Tax Treaties I KUALA LUMPUR - [February 25, 2008 - February 27, 2008] This is an introductory-level course designed to give the participants a

framework for understanding the main issues involved in the application of income tax treaties, suitable for those who work in a tax advisory practice, in industry or in government.

10. Hybrid Financial Instruments AMSTERDAM - [February 27, 2008 - February 29, 2008] This advanced course will provide participants with an in-depth analysis of the regulatory, accounting and tax issues arising from the issuance of hybrid financial instruments as a tool for the implementation of various cross-border corporate financing techniques, with particular emphasis on their increasing use in the light of the implementation of the Basel Capital Accord and the IAS/IFRS principles.

11. EC Direct Corporate Taxation AMSTERDAM - [March 10, 2008 - March 13, 2008] This course focuses on the elements of EC law that are of practical importance in the direct taxation of corporations. Course participants will gain an understanding of how to apply and use both the legislation and the case law of the EC in their daily work. The correlation among EC tax law, national tax law and double tax treaties will be examined and the work on harmful tax competition and current policy considerations will be discussed.

12. European Value Added Tax AMSTERDAM - [March 17, 2008 - March 18, 2008] This two-day course is an intermediate course focusing on selected issues of value added tax in the European Union, e.g. the VAT treatment of ecommerce, Intra-Community services and transactions as well as triangular transactions and the use of consignment stock and warehouses. Taking into account the applicable directives, regulations and relevant and most recent case law of the European Court of Justice, these issues will be explored practically and in detail.

13. Corporate Financing KUALA LUMPUR - [March 27, 2008 - March 28, 2008] This two-day course is designed to take participants through the important issues surrounding international corporate financing. Participants will be provided with an in-depth analysis of the tax issues arising from the implementation of various cross-border corporate financing techniques.

14. Transfer Pricing of Intangibles KUALA LUMPUR - [March 31, 2008 - April 1, 2008] This two-day course is provide participants with a good understanding of the many complicated issues regarding intangibles in transfer pricing, both from an OECD, US and Asia-Pacific perspective. Through classroom discussions and the use of case studies, participants will also acquire the skills needed to deal with the transfer pricing issues raised by intangibles in practice.

15. Tax Treaties Workshop AMSTERDAM - [March 31, 2008 - April 1, 2008] Led by three distinguished experts in treaty law and practice, Daniel M. Berman, Hans Pijl and Joanna Wheeler, the workshop will allow the participants the opportunity to deepen their understanding of treaty interpretation techniques, to hone their reasoning skills and to hear the first-hand experience of treaty negotiations from the workshop leaders. It will also explore the mutual agreement procedure and give the participants an insight into the cooperation among treaty competent authorities.

### **International Fiscal Association Congresses**

62nd Congress: IFA 2008 Brussels, Belgium, August 31 - September 4, 2008 <http://www.ifa-belgium.eu>

#### **Scientific Programme**

Topic 1: Non-discrimination at the crossroads of international taxation

The impact of EU non-discrimination rules on non-EU countries

"All animals are equal, but some animals are more equal than others"

George Orwell "Animal Farm"

Why the same subject within 15 years?

The subject "Non-discrimination rules in international taxation" was the subject of the 1993 IFA Congress in Florence. At that time, the focus was on the tax treatment of non-nationals and non-residents under domestic tax rules and under treaty rules. Although non-discrimination under the EC Treaty and the case law of the Court of Justice was also dealt with, this aspect of non-discrimination was of secondary importance, because at that time the case law of the ECJ did not occupy the predominant position among the Member States of the

E.U. that it has today, and the number of Member States was also considerably less (12 on 31.01.1993 against 27 now).

More information on:

European Commission - Taxation & Customs Union

European Commission - Court of justice case law

European Commission - Taxation & Customs Union: Taxes in Europe database

Topic 2: New tendencies in tax treatment of cross-border interest of corporations

Savings directive

The tax treatment of interest is of the utmost importance for any business activity. Issues like the deduction of interest expense and taxation of interest income are crucial for any taxpayer as well as for the States concerned. The following catchwords may evoke some of the aspects of the subject:

Deductibility of interest expense

Taxation of interest income

From a transactional point of view, new tendencies in specific transactions/structures

From a regulatory and case-law point of view the following developments may be mentioned:

the OECD

the EC - Taxation & Customs Union: Taxation on savings income

other (inter-)national developments/trends

The Canadian branch of IFA invites you to take part in the 63rd Congress of the International Fiscal Association in Vancouver British Columbia, Canada August 30 through September 3, 2009. The 2009 scientific program has been designed to be of keen interest to tax practitioners, in-house tax advisors, academics and government officials. The main subjects are: Subject I - The interpretation of the permanent establishment definition

Subject II - Foreign exchange issues in international taxation

The Canadian Organizing Committee for the 2009 Congress encourages you to mark your calendars and to make every effort to attend. <http://www.ifa2009vancouver.ca/links.htm>

2010, Rome, Italy

2011, Paris, France

**International Atlantic Economic Society (IAES) conference.** You can visit IAES's web site ([www.iaes.org](http://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](mailto:vanderHoek@frg.eur.nl)

**International Tax Planning Association Forthcoming meetings**

<http://www.itpa.org/meetings.html>

**University of Toronto, The James Hausman Tax Law and Policy Workshop** is designed to bring together distinguished tax scholars both from within Canada and internationally to share innovative scholarship that addresses a full range of tax law and policy issues.

This, the inaugural year of the workshop, will include presentations by leading Canadian tax scholars as well as prominent tax scholars from Israel, Argentina, Austria and the United States.

The workshops are generally held on Wednesdays at lunch time, in the Solarium at 84 Queen's Park. A light lunch is served. If you would like to receive e-mail notification of upcoming tax law and policy workshop seminar events, please contact: Nadia Gulezko at [n.gulezko@utoronto.ca](mailto:n.gulezko@utoronto.ca)

[http://www.law.utoronto.ca/visitors\\_content.asp?itemPath=5/7/0/0/0&contentId=951](http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951)

All workshops are held in the Solarium (FA2), 84 Queen's Park from 12:30-2:00, unless otherwise noted.

January 30 Wednesday 12:30 - 2:00 Michael Graetz Yale Law School

March 12 Wednesday 12:30 - 2:00 Jacques Sassville, Organization for Economic Cooperation and Development Tax Treaties: Better the Devil We Know?

April 9 Wednesday 12:30 - 2:00 Paul Caron University of Cincinnati College of Law Murphy vs. IRS: Another Front in the War Against the Income Tax

**Monash University Taxation Law and Policy Research Institute in conjunction with the The Cegla Center for Interdisciplinary Research of the Law, Tel Aviv University School of Law** Political economy perspectives on comparative tax policy, Prato, Italy, June 2009.

For further information contact: Institute Director Professor Rick Krever [rick.krever@buseco.monash.edu.au](mailto:rick.krever@buseco.monash.edu.au) Tel: + 61 3 9905 2375; Fax: + 61 3 9574 8259

Other useful tax and law related conference websites include the IBFD Course calendar [http://www.ibfd.org/news/course\\_calendar.htm](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](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](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.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.

## 15 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, Colin & Morrison, David** 'Applications for advice from courts by insolvency practitioners' (2007) 25 *Company & Securities Law Journal* 406-17

**Blissenden, Michael** 'Service learning: an example of experiential education in the area of taxation law' (2006) 16 *Legal Education Review* 183-93

Bonyhady, Tim and Christoff, Peter (ed) *Climate law in Australia*, Leichhardt, NSW, Federation Press, 2007

- Introduction - Tim Bonyhady and Peter Christoff  
- The new Australian climate law - Tim Bonyhady



- Kyoto and the Asia Pacific Partnership on Clean Development and Climate - Peter Christoff and Robyn Eckersley
- The greenhouse trigger: Where did it go and what of its future? - Andrew Macintosh
- Carbon trading markets: Legal considerations - Martijn Wilder and Monique Miller
- Can the invisible hand adjust the thermostat? Carbon emissions trading and Australia - Peter Christoff
- Emissions reduction targets legislation - Rob Fowler
- The adaptation imperative: Managing the legal risks of climate change impacts - Jan McDonald
- Geosequestration law in Australia - AM Warburton, JA Grove, S Then, KM Geddes
- Hazelwood: A new lease on life for a greenhouse dinosaur - Charles Berger
- The Bowen Basin coal mines case: Climate law in the Federal Court - Kirsty Ruddock
- The limits of judicial review: Anvil Hill in the Land and Environment Court - David Farrier
- The Xstrata case: Pyrrhic victory or harbinger? - Chris McGrath
- The Bald Hills wind farm debacle - James Prest
- Global or local interests? The significance of the Taralga wind farm case - Judith Jones
- Nuclear Law Making - Ron Levy

CCH News: "2008 promises to be a fantastic year for the Daily Email Alert and web news service. We look forward to introducing our new website, as well as an exciting new category covering environmental law, climate change and carbon trading news".

CEDA Growth report No 59: *Climate Change: Getting it right*, Published by Committee for Economic Development of Australia, November 2007 ISSN 0085-1280. Price: CEDA Members - \$77.50 (inc GST) Non-members - \$148.50 (inc GST). The Report aims to promote intelligent analysis and debate on one of the most difficult policy challenges facing the world, by offering a variety of perspectives from Australian and international experts.

Chapters and authors:

Chapter 1: Introduction by John Freebairn

Chapter 2: Warming up - What we know about climate change by Graeme Pearman

Chapter 3: Climate models - Measuring and forecasting climate change by Ronald Prinn

Chapter 4: Reviewing Stern - Lessons for Australia by Robert Mendelsohn

Chapter 5: Beyond 2012 - Where global policy is heading after Kyoto by Brian Fisher and Anna Matysek

Chapter 6: Climate change and India - A perspective from the developing world by Jyoti Parikh

Chapter 7: The carbon tax - An alternative to carbon trading by Robert Shapiro

Chapter 8: Managing price and targets - Why a hybrid policy is better for Australia by Warwick McKibbin and Peter Wilcoxon

Chapter 9: Castles in the ground - The prospects for carbon capture and storage by Peter Cook

**Cullen, Richard** 'Hong Kong : The making of a modern city-state' (2006) 13 (1) *eLaw Journal* 24-45 [https://elaw.murdoch.edu.au/issues/2006/1/eLaw\\_Cullen\\_13\\_2006\\_03.pdf](https://elaw.murdoch.edu.au/issues/2006/1/eLaw_Cullen_13_2006_03.pdf)

**D'Ascenzo, Michael** 'Consultation, collaboration and co-design with the accounting profession,' Presentation to the National Institute of Accountants, Canberra, 28th November 2007.

<http://www.ato.gov.au/corporate/content.asp?doc=/content/00112990.htm>

(2007) 5 (1) *e-Journal of Tax Research*

- Hin, Poh Eng 'Fiscal Misperceptions Associated with Tax Expenditure Spending: the Case of Pronatalist Tax Incentives in Singapore'

- Simmons, Richard S 'What Future for the Corporate Tax in the New Century?'

- **Martin, Fiona** 'Charities for the Benefit of Employees: Why Trusts for the Benefit of Employees Fail the Public Benefit Test'

- **Burton, Mark** 'Responsive Regulation and the Uncertainty of Tax Law – Time to Reconsider the Commissioner's Model of Cooperative Compliance?'

- **Evans, Chris** 'Unravelling the Mysteries of the Oracle: Using the Delphi Methodology to Inform the Personal Tax Reform Debate in Australia'

- Chandoevrit, Worawan and Dahlby, Bev 'The Marginal Cost of Public Funds for Excise Taxes in Thailand'

**Fong, Colin** 'Researching legal aspects of asylum seekers and refugees and the law in Australia and Canada' (2007) 15 (2) *Australian Law Librarian* 22-32

**Fong, Colin** 'Researching legal aspects of asylum seekers and refugees and the law in Australia, Canada and the United Kingdom,' *Globalex* November 2007  
[http://www.nyulawglobal.org/globalex/Legal\\_aspects\\_asylum\\_refugees\\_Australia\\_Canada\\_UK.htm](http://www.nyulawglobal.org/globalex/Legal_aspects_asylum_refugees_Australia_Canada_UK.htm)

Harwood Andrews Lawyers *Trust Structures Guide 2007* 4th Edition \$250.00 - Book and online access with annual update. Current as of 31 March 2007. The Trust Structures Guide 2007 is the leading practical resource for anyone advising on the structuring of trusts and companies. The guide provides a specialised focus on identifying particular business and investment trust structures. In particular it concentrates on how they are used to protect assets, maximise available tax concessions and organise business, investment and family relations in a logical way. For each type of trust the guide covers: The typical structure and when it should be used; Implications on asset protection; Income tax, capital gains concessions, succession planning; Usage, planning, implications and more. Bonus online access and annual update. For more information please visit [www.truststructuresguide.com.au](http://www.truststructuresguide.com.au)

**Kobetsky, Michael; Krever, Richard; O'Connell, Ann and Stewart, Miranda** *Income tax – Text, materials and essential cases*, 7th edition, Leichhardt, NSW, Federation Press, 2008

Krawitz, Alan 'Disclaimer in the context of taxation of trusts in Australia' (2006) 13 (1) *eLaw Journal* 1-13  
[https://elaw.murdoch.edu.au/issues/2006/1/eLaw\\_Krawitz\\_13\\_2006\\_01.pdf](https://elaw.murdoch.edu.au/issues/2006/1/eLaw_Krawitz_13_2006_01.pdf)

Marks, Bernard *Trusts & estates: taxation and practice*. Book and online subscription with regular updates and newsletters. \$695.00 (book and online subscription) \$320.00 (book only) Book current as of 1 July 2007, online version current as of 30 October 2007. The new authority on trusts and estates and the pre-eminent source for quick, up to date, answers to trusts and estates problems. This book and annual online subscription provides a pathway for identifying, analysing and solving any transaction affecting trusts, estates, trust creators and beneficiaries. There is no other Australian practitioner or reference source which provides tax practitioners with this depth of knowledge and information. About the book and online subscription package: Trusts & Estates book (hardcopy & online access); Annual online subscription service: Online book with powerful search features; Updated several times a year Regular newsletters; Links to legislation and case studies. For more information please visit [www.trustsandestates.com.au](http://www.trustsandestates.com.au)

New Zealand, Department of Finance and Department of Inland Revenue *Tax incentives for giving to charities and other non-profit organisations*, Wellington, NZ, Inland Revenue Department, Policy Advice Division, October 2006

Quigley, Bruce 'The role and implications of litigation in tax administration,' 22 November 2007, the second Commissioner of Taxation, Law, delivered an address at the Australian Petroleum Production & Exploration Association Annual Conference in Hobart.  
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00110150.htm> Mr Quigley discussed some key features and developments in the ATO's approach to litigation including:

How the ATO approaches law clarification; Model Litigant; Reliance Carpet case; Citylink case; Declaratory Orders; Decision Impact Statements; Conduct of Tax Office Litigation in Courts and Tribunals Practice Statement; Test Case Funding; Alternative dispute resolution

Russell, David *Tax and climate change*, Sydney, Ross Parsons Centre of Commercial, Corporate and Taxation Law, University of Sydney, Seminar paper, with comments by Celeste Black, 8 November 2007. Copies available for \$40 from Ms Val Carey, Legal Professional Development Program, Sydney Law School (Telephone No. 9351 0238 or email: [V.Carey@usyd.edu.au](mailto:V.Carey@usyd.edu.au))

**Teo, Eu-Jin** 'Crossing a constitutional Rubicon? The corporations power and the Workplace Relations Amendment (Work Choices) Act 2005' (2007) 9 *Constitutional Law & Policy Review* 62-73

**Warren, Neil and McManus, Jacqui** 'The impact of tax gap on future tax reforms' (2007) (2) *Australian Economic Review* 200-207

### **Overseas**

Ault, Hugh J 'Improving the resolution of international tax disputes' (2005) 7 (3) *Florida Tax Review* 137-51

Berault, Yoko and Mohammed, Carol *CCH Guide to researching Canadian income tax*, Toronto, CCH Canadian, 2005

Bird, Richard M and Gendron, Pierre-Pascal *VAT revisited: a new look at the value added tax in developing and transitional economies*, working paper prepared for review by the United States Agency for International Development, Washington, DC: United States Agency for International Development, October 2005

Brooks, Neil and Hwong, Thaddeus *Social benefits and economic costs of taxation: a comparison of high- and low-tax countries*, Ottawa, Canadian Centre for Policy Alternatives, 2006, 55 pages, available at <http://www.policyalternatives.ca>

Please note some of the articles in *Canadian Tax Journal* from the following websites are available in full text and some have only the abstract.

(2006) 54 (2) *Canadian Tax Journal* <http://www.ctf.ca/ctjindex/06ctj1.asp>

- Douglas J. Sherbaniuk, QC, 1929–2006/Douglas J. Sherbaniuk, C.R., 1929–2006
- Introduction to the Articles by Daniel Sandler and Jinyan Li—Scott Wilkie
- The Minister's Burden Under GAAR—Daniel Sandler
- "Economic Substance": Drawing the Line Between Legitimate Tax Minimization and Abusive Tax Avoidance—Jinyan Li
- The New Tax Sanctions for Canadian Charities: Learning from the US Experience—Robert B Hayhoe and Marcus S Owens
- L'Utilisation du revenu protégé par le versement de dividendes discrétionnaires—Marie-Pierre Allard
- Employer-Provided Benefits and the Environment: Transit Passes and Parking—Antonio Di Domenico
- The Quebec Stock Savings Plan: A Tax Expenditure Analysis—Cécile Carpentier and Jean-Marc Suret
- Policy Forum: Confusion Worse Confounded—The Supreme Court's GAAR Decisions—Brian J. Arnold
- Policy Forum: The New Regime for Charities—Further Reflection—Louis Tassé

- Current Cases: (SCC) *The Queen v. Canada Trustco Mortgage Co.*; *Mathew v The Queen*; *Deputy Minister of Revenue of Québec v. Richard Moufarrège*; (FCA) *AG of Canada v. Nash et al.*
- International Tax Planning: Foreign Exchange and Foreign Affiliates: Continuing Problems and Possible Solutions
- Personal Tax Planning: Death and Taxes in the United States: A Canadian's Guide to Navigating US Estate Taxation
- Planification fiscale personnelle : Décès et droits successoraux aux États-Unis : Guide pour les canadiens
- Corporate Tax Planning: Recent Amendments to Alberta's Business Corporations Act

(2006) 54 (2) *Canadian Tax Journal* <http://www.ctf.ca/ctjindex/06ctj2.asp>

- Income Trusts and Integration of Business and Investor Taxes: A Policy Analysis and Proposal—Jack M Mintz and Stephen R Richardson
- Commentary by Bev Dahlby on the Mintz-Richardson Proposal for Integrating Corporate and Personal Income Taxes
- Tax Support for the Disabled in Canada: Economic Principles and Options for Reform—Michael Smart and Mark Stabile
- The Taxation of Strike Pay—Benjamin Alarie and Matthew Sudak
- Policy Forum: Hidden Tax Traps in Section 132.2 Mergers—Trusts, REITs, and Other Businesses—Stephen Ruby and Alan Shragie
- Current Cases: (FC) *Redeemer Foundation v MNR*; *All Saints Greek Orthodox Church v MNR*; (TCC) *Evans v. The Queen*; (UKCA) *Wood v Holden (Inspector of Taxes)*
- Personal Tax Planning: Taxation of Professional Athletes: Cross-Border Perspectives
- Planification fiscale personnelle: Imposition des athlètes professionnels: Perspectives transfrontalières
- Selected US Tax Developments: US Tax Court Invalidates Regulations Penalizing Foreign Corporations that File Late Returns

(2006) 54 (3) *Canadian Tax Journal* <http://www.ctf.ca/ctjindex/06ctj3.asp>

- A Reasoned Response to the CRA's Views on the Scope and Interpretation of Paragraph 95(6)(b)—Elizabeth J Johnson, Geneviève C Lille, and James R Wilson
- Income Taxes, Integration, and Income Trusts—Kenneth J McKenzie
- From Famine to Feast: The Evolution of Budgeting Rules in Alberta—Ronald D. Kneebone
- Policy Forum: The Supreme Court and the Interpretation of Tax Statutes—Again—Brian J Arnold
- Policy Forum: Income Trusts Conversions—Estimated Federal and Provincial Revenue Effects—Jack M Mintz
- 2005-6 Award-Winning Student Paper: The Canadian Tax Foundation-Bert Wolfe Nitikman Foundation Award for Western Canada/Lauréate du concours du meilleur texte d'étudiant pour 2005-6: Prix ACÉF-Bert Wolfe Nitikman Foundation pour les provinces de l'Ouest
- Abstract/Précis: Closing the Gap Between Tax Law and Family Law on Marital Breakup—Soraya M. Jamal
- 2005-6 Award-Winning Student Paper: The Canadian Tax Foundation-Fasken Martineau DuMoulin Award for Ontario/Lauréate du concours du meilleur texte d'étudiant pour 2005-6: Prix ACÉF-Fasken Martineau DuMoulin pour les provinces de l'Ontario
- Abstract/Précis: The Tax Implications of Chaoulli: An Evaluation of the Likely Tax Treatment of Expanded Private Health Care—Alissa K. Gabel
- Current Cases: (TCC) *CCLI (1994) Inc. v The Queen*; *Desmarais v The Queen Lipson et al. v The Queen*; *Univar Canada Ltd v The Queen*
- International Tax Planning: Financing Foreign Affiliates: The Term Preferred Share Rules and Tower Structures
- Personal Tax Planning: Canada's Jurisdiction To Tax: Residency and the Thomson Decision 60 Years Later

- Planification fiscale personnelle : Le pouvoir d'imposition du Canada : La résidence et l'arrêt Thomson 60 ans plus tard  
- Corporate Tax Planning: Recent US Tax Regulations Affecting Canadian Taxpayers: FIRPTA, Inversions, and Portfolio Interest Withholding

(2006) 54 (4) *Canadian Tax Journal* <http://www.ctf.ca/ctjindex/06ctj4.asp>

- A Douglas J. Sherbaniuk Distinguished Writing Award 2006; Le Prix d'excellence en rédaction Douglas J. Sherbaniuk pour 2006  
- Board of Governors Elected November 26, 2006/Conseil des gouverneurs élu le 26 novembre 2006  
- Trends in Global Pension Funds: The Irish Common Contractual Fund—Marsha Reid  
- Surrogatum, Source, and Tsiaprailis: Is There a Principled Basis for the Tax Treatment of Replacement Payments?—Martha O'Brien  
- Policy Forum: The History of Tax Treaty Provisions—And Why It Is Important To Know About It—Laura Friedlander and Scott Wilkie  
- Current Cases: (SCC) *The Queen v Imperial Oil Limited and The Queen v Inco Limited*; (TCC) *Anchor Pointe Energy Ltd. v The Queen*; *The Queen v Honeywell Limited*; *Henley v The Queen*  
- International Tax Planning: Foreign Affiliate Rules: The Effect of the Investment Business Definition on Real Estate Developers  
- Personal Tax Planning: Vested Indefeasibly: Its Importance for Tax Purposes  
- Planification fiscale personnelle: Importance de l'expression « dévolu irrévocablement » aux fins de l'impôt  
- Selected US Tax Developments: US Transfer-Pricing Rules for Services Apply in 2007

(2007) 55 (1) *Canadian Tax Journal* <http://www.ctf.ca/ctjindex/07ctj1.asp>

- The Canadian Home Buyers' Plan: Tax Benefit, Tax Expenditure, and Policy Assessment—Marion Steele  
- Tax Treaty Interpretation: Determining Domestic Meaning Under Article 3(2) of the OECD Model—Michael N. Kandevis  
- Où la fiction s'arrête-t-elle?—Cindy Harvey  
- Policy Forum: The Annual Tax Expenditure Accounts—A Critique—Robin Boadway  
- Current Cases: (TCC) *Maegs et al. v The Queen*; *SA v. The Queen*  
- International Tax Planning: Foreign Affiliates and Adjusted Cost Base  
- Personal Tax Planning: Personal Services Businesses  
- Planification fiscale personnelle: Entreprise de prestation de services personnels  
- Corporate Tax Planning: Series of Transactions: A Case for a Purposive Interpretation

(2007) 55 (2) *Canadian Tax Journal* <http://www.ctf.ca/ctjindex/07ctj2.asp>

- Stapled Securities—"The Next Big Thing" for Income Trusts? Useful Lessons from the US Experience with Stapled Shares—Reuven Avi-Yonah, Tim Edgar, Fadi Shaheen  
- Permanent Establishments Through Related Corporations Under the OECD Model Treaty—Matias Milet  
- Policy Forum: Editor's Introduction: The Developing Debate on the Taxation of Business Income—Scott Wilkie  
- Policy Forum: A subsidiary as a Permanent Establishment of Its Parent—Willard B Taylor, Virginia L Davies, and Janice McCart  
- Current Cases: (TCC) *General Motors of Canada Limited v The Queen*; *LeBlanc et al. v The Queen*; *MacKay et al. v The Queen*  
- International Tax Planning: British Columbia's Tax Refund Regime: International Financial Activities  
- Personal Tax Planning: Mobile Beneficiaries of Canadian Estate Plans: Implications of Moving to the United States  
- Planification fiscale personnelle : Planification successorale au Canada et déménagement de bénéficiaires aux États-Unis

- Selected US Tax Developments: Proposed Earnings-Stripping Rules May Affect Canadian Investments in the United States

Cheffins, Brian R and Bank, Steven A 'Corporate ownership and control in the UK: the tax dimension' (2007) 70 *Modern Law Review* 778-811

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## 16 Quotable quotes

"Throughout the federal election campaign, Kevin Rudd boasted of being an "economic conservative". Now he has the chance to prove it.

His first priority should be reform of personal income tax. Bracket creep increases the government's tax take every year and allows politicians to hand the money back at election time masquerading as genuine tax cuts.

This is dishonest. It is taxation by stealth. To establish fiscal probity, Rudd should index all tax thresholds to inflation.

Labor has promised to reduce the number of tax rates, and the further they go in flattening the tax scales the better. They should also simplify our ludicrously complex system of rebates, allowances, offsets and credits.

Three-quarters of taxpayers employ accountants, yet basic-rate taxpayers in other countries never have to make a tax return."

Source: Saunders, Peter 'Taxation by stealth must top reform list' *The Australian* 4 December 2007, p 12

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"As part of his drive to modernize Russia, Peter the Great (1682-1721) ordered his nobles to SHAVE OFF their beards. Peasants and priests could keep them if they paid a BEARD TAX."

Source: Tames, Richard *Cover-up: a curious history of clothes uncovered*, Hemel Hempstead, Herts, UK, McDonald Young Books, 1995, p 8

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"The tax office would be wise to conduct an audit of its staff after the agency was ranked among the worse government departments for sickies by public servants.



The Australian Taxation Office, along with the Department of Veterans Affairs and the Australian Bureau of Statistics, suffer the public service's highest absenteeism rates, with their staff taking a median of 14 to 17 days off – mostly on sick leave.

Across the Australian Public Service as a whole, the median rate was 9.4 days per employee, a survey of workplace absences shows.”

Source: Ryan, Siobhain ‘Public servants’ sickie epidemic’ *The Australian* 11 December 2007 p 1

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“A West Australian medical expert wants families to pay a \$5000-plus "baby levy" at birth and an annual carbon tax of up to \$800 a child.

Writing in today's Medical Journal of Australia, Associate Professor Barry Walters said every couple with more than two children should be taxed to pay for enough trees to offset the carbon emissions generated over each child's lifetime.

Professor Walters, clinical associate professor of obstetric medicine at the University of Western Australia and the King Edward Memorial Hospital in Perth, called for condoms and "greenhouse-friendly" services such as sterilisation procedures to earn carbon credits.

And he implied the Federal Government should ditch the \$4133 baby bonus and consider population controls like those in China and India”.

Source: Kelly, Jen ‘Baby tax needed to save planet, claims expert’ News Ltd website, December 10, 2007 01:00am, article from *The Advertiser*