

## **ATTA News January 2008**

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

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

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### **1 Presidential column**

Dear ATTA Members

Happy New Year!

The 20th annual ATTA Conference is less than a week away. I am sure everyone is looking forward to catching up and celebrating 20 years of fantastic ATTA conferences. It is wonderful to see that the list of delegates includes members who were present at the first conference alongside newer members and some first timers. I am sure you all agree that the program looks fantastic, full of stimulating papers and exciting social events.

I look forward to seeing you on the 23rd January in Hobart.

Kind regards,

Kerrie

### **2 ATTA Conference 2008**

The 2008 ATTA conference will be held on campus at the University of Tasmania at John Fisher College, College Road, Sandy Bay, 23-25 January, 2008.

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 steep hill and the bus stop is about a kilometre down the hill.

**Transport options:**

- Taxi – City Cabs 131 008 or Taxi Combined 132 227
- Bus – Bus Stop 14. The timetable for public transport to the university (Metro buses routes 51-55) is available online: <http://www.metrotas.com.au/timetables/hob/HobartUni.html>  
If travelling by bus you will still need to walk up the hill to the conference venue.
- Walking – It's a pleasant short 1.5 - 2km walk to the University campus from city venues (about 30min.). However you will need to allow an additional 15-20 minutes to walk up the hill.

**Late Addition to the Conference Social Events:**

**Gourmet Barbecue and Wine Tasting – after the Welcome Cocktails and Cruise**

Wednesday 23 January  
Time: 7.30pm – 9.30pm  
Where: Hobart Function and Conference Centre  
Elizabeth Street Pier

Following the Cruise you are invited to a traditional “Aussie” barbecue for dinner, thanks to the NIA and Premium Wines Direct.

Please note: this event was not listed on your registration form so all delegates and their guests on the cruise are welcome – as an optional extra.

If you are not joining the cruise but wish to attend the BBQ function, please let Sonia know asap (Sonia.Shimeld@utas.edu.au).

**Registrations**

The Registration Desk will be located just inside (to the left) of the main entrance of Plenary Room 1. Follow the signs from Accommodation Services' Reception area.

**Punctuality**

It is important that delegates do not arrive late for the Governor's opening of the conference on Thursday, 24 January. Please be at the conference venue by 8.45am.

**Program**

The detailed program of all paper presentations is available on the website.

Further details about the conference can be viewed at:  
<http://www.utas.edu.au/business/faculty/ATTA08/index.html>

**Abstracts**

Abstracts are available on the website. You can get to the abstracts page by going to the left menu on the homepage or the link at the bottom of the Program page.

Bernadette Smith

### **3 Important information for delegates**

1. For those at home: Urgent telephone messages can be left at reception. The Conference phone number (24 hours): +61 3 6226 6400.
2. If you get lost; need help in some way; or need to contact the committee urgently please ring the mobile number: 0414 394 714.
3. Airport transfers: Airport taxi fare to City/Sandy Bay – approximately \$50. Airport shuttle buses (called the ‘Airporter’) deliver to all major hotels in the CBD and connect with every departing flight. Cost: \$12.50 one way or \$21.00 return. No need to book but only one or two mini buses for each flight.

The Airport shuttle bus does not go to John Fisher College. However you can book another airport bus company ‘Southern Airport pickup’ to take you to John Fisher College – cost from airport to Uni - \$17. Phone: 6231 5080 to book a seat. Wait for the bus in the glass bus shelters just across the pedestrian crossing when you walk out of the airport (any airline – it’s a small airport).

Car parking is available free of charge for conference delegates. Please obtain a temporary parking permit from Accommodation Services reception (Level 1, Administration Building) or phone 6226 6400.

Luggage Storage on ‘check out’ day - A locked room will be available at the venue. Please ask for details at the Registration Desk.

#### **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>

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

**Warren Cole** manages the New Zealand Inland Revenue department's tax law drafting team of 4 drafters plus support staff. The Royal assent on 1 November 2007 of the *Income Tax Act 2007* (comprising 2855 pages) completed the project to rewrite the New Zealand income tax legislation in plain language style and format. This project, which commenced in 1993, is the first of the various income tax rewrite projects commenced in the 1990s to achieve completion. In addition to the Rewrite Project, the tax drafting team typically drafts and manages to enactment two tax remedial bills each year. These omnibus tax bills deliver the NZ Government's tax policy work programme and are in themselves substantial exercises in tax policy development and drafting. The "Taxation (Business Taxation and Remedial Matters) Act 2007" and the "Taxation (KiwiSaver) Act 2007" (both awaiting Royal assent) contain respectively 369 and 82 pages of amendments to the relevant principal Acts."

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**Frank Gilders** has been appointed as a lecturer, teaching taxation at the University of Ballarat.

## **6 ATTA AGM agenda**

1 Apologies to date

2 Confirmation of minutes of the ATTA AGM, University of Queensland. See [http://www.atax.unsw.edu.au/atta/newsletters/2007/2007-02\\_ATTA\\_News.pdf](http://www.atax.unsw.edu.au/atta/newsletters/2007/2007-02_ATTA_News.pdf)

3 President's report

4 Hill ATTA Medal

5 Support for Doctoral students attending ATTA conferences

6 Use of ATTA funds

7 Financial Accounts

8 Other matters

## **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 Trans-Tasman Comparisons and Economic Development Indicators in New Zealand**

In late 2007 the New Zealand Government released the third Economic Development Indicators report. Previous reports were published in 2003 and 2005. These reports draw together a range of indicators on New Zealand's economic performance and are available from the website of the Ministry of Economic Development at [http://www.med.govt.nz/templates/StandardSummary\\_32251.aspx](http://www.med.govt.nz/templates/StandardSummary_32251.aspx) .

A key feature of the 2007 report was the inclusion of a section comparing New Zealand and Australian indicators. Key findings of this comparison were:

- New Zealand's economic performance influences its ability to compete with the Australian states for key resources such as workers and investment

- New Zealand's GDP per-capita is lower than that of all Australian states except Tasmania. New Zealand's average rate of GDP growth per-capita has been in the middle of the Australia states since 1995
- Australia is an important destination for emigrating New Zealanders, resulting in a large and growing New Zealand diaspora
- Australia accounts for a large and growing proportion of foreign investment in New Zealand, which has led to a large negative net investment position from New Zealand's perspective.

The 2007 report also contained a more comprehensive range of indicators relating to tax policy than was contained in previous reports. A number of comments could, however, be made on the development and analysis of these indicators. For example, the report noted that:

- between 1995 and 2004 an increasing proportion of tax revenue has come from the corporate tax base. While this conclusion is consistent with recent NZIER research on the changes in the New Zealand tax base between 1987 and 2007 (discussed in the December 2007 ATTA newsletter), this was incorrectly attributed solely to changing business profitability. NZIER has demonstrated, in contrast, that the growth in the corporate tax base (2 ½ times faster than the growth in the economy) is a clear indicator of increased tax planning due to the growing disparity between the personal and corporate and trustee tax rates
- the average tax wedge on wages and salaries is moderate in New Zealand even after accounting for GST. Yet this conclusion fails to recognize that the relatively low tax wedge in New Zealand largely reflects the low wage rates in this country (it could also be questioned as to why the tax wedge measure was employed in place of the OECD's measure of the net average personal tax rates). Comparisons of the tax wedge in New Zealand and Australia (for example) at the same wage rate in both countries (after adjusting for differences in prices of goods and services) have illustrated that at most incomes taxes are higher in New Zealand than in Australia (discussed in the March 2007 edition of the ATTA newsletter)
- effective marginal tax rates (EMTRs) can be relatively high for families who face the clawback of family income assistance when their incomes increase. The analysis of EMTRs, however, failed to include any major component of the income transfer system other than the Working for Families Tax Credits and Personal Income Tax Scale. Including a more realistic range of programs in the analysis would illustrate that (as well as the Minimum Family Tax Credit) the major contributor to poverty traps is the abatement of main welfare benefits. NZIER will soon complete a research program on poverty traps and marriage penalties in the New Zealand welfare system.

Patrick Nolan

### **9 Books of master theses of the LL.M. full-time-program 2006/07 and the part-time-program 2005/07 is published**

Dear Colleagues,

At the occasion of the Klaus Vogel Lecture which was held recently at our university, we presented the master theses of the graduates of our LL.M. program in International Tax Law. The master theses of the full-time-students 2006/07 and of the part time students 2005/07 are published in two books: Taxation of artistes and sportsmen in international tax law (edited by Loukota/Stefaner, Linde Publishing House Vienna 2007, ISBN: 978-3-7073-1205-8) and Conflicts of qualification in tax treaty law (edited by Burgstaller/Haslinger, Linde Verlag Wien 2007, ISBN: 978-3-7073-1204-1).

We are proud that research results of our best students are available for the public now! Please find the order form at our website [www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw).

Kind regards,

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone

## 10 Vacancies

### Charles Sturt University

LAW (Taxation)

Lecturer OR Associate Lecturer (Position No. 152375)

Continuing

Bathurst

General Expectations

Academics at Charles Sturt University are expected to demonstrate a commitment to teaching and contribute to research/professional activities, administration and the wider community. A willingness to embrace new technologies is vital to success at CSU. International travel may be required.

Responsibilities

Located in the School of Accounting and Computer Science the successful applicant will be required to teach taxation law and practice to on-campus and distance education students (on and offshore) at both undergraduate and postgraduate. Teaching will also be required in other areas of business law, for example general introductory law, and business organisations law. The appointee may also be expected to conduct classes overseas.

Selection Criteria

Essential for Lecturer:

- A doctoral degree or significant progress towards such a degree or a demonstrated willingness to enrol in a doctoral program

Essential for Associate Lecturer:

- A higher degree in Law or significant progress towards completion of one, with a focus on taxation law.

Essential for all levels:

- A demonstrated commitment to teaching excellence.
- The ability to undertake research.
- The ability to effectively liaise with academic colleagues and work as a member of a team.
- Excellent communication and interpersonal skills
- Good administrative skills

Desirable:

- Relevant professional experience with a focus on taxation
- Teaching experience in a tertiary environment
- Experience in distance education and/or online delivery

Applications close at 9.00am on Monday 11 February, 2008.

It is not the University's policy to acknowledge receipt of applications. However, all applicants will be notified of the outcome of the selection process.

Eligibility to Apply:

Due to Australian immigration requirements preference may be given to citizens and permanent residents of Australia.

Essential Links

- o How to Apply
- o Application Form
- o Teaching Guidelines
- o Salary Table

- o Position Classification Standards – Lecturer
- o Position Classification Standards – Associate Lecturer
- o Outside Professional Activities
- o Intellectual Property

Useful Links

- o Faculty of Commerce
- o Research & Graduate Training
- o Undergraduate Courses
- o Postgraduate Courses
- o City of Bathurst
- o Campus Information

Further Enquiries

- o Human Resources Issues  
rechr bathurst@csu.edu.au
- o Academic Issues

Assoc Prof Ross Wilson

Head, School of Accounting

National Telephone: (02) 6338 4724

International Telephone: +61 2 6338 4724

Email: [rwilson@csu.edu.au](mailto:rwilson@csu.edu.au)

DO NOT send your application to Assoc Professor Wilson. It should be sent to the Division of Human Resources at Bathurst.

Equal opportunity in employment is University policy.

Law (Taxation)

Lecturer OR Associate Lecturer – 1 position (Position No.152375)

Continuing

Bathurst

Responsibilities

The successful applicants will be based in the School of Accounting and Computer Science, and will be required to teach taxation law and practice to on-campus and distance education students (on and offshore) at both undergraduate and postgraduate. Teaching will also be required in other areas of business law, for example general introductory law, and business organisations law. The appointee may also be expected to conduct classes overseas.

Salary Range:	\$66,540 - \$79,018 per annum	Lecturer
	\$46,579 - \$63,212 per annum	Associate Lecturer

Further detail regarding the above positions can be located on/from Assoc Prof R Wilson, [rwilson@csu.edu.au](mailto:rwilson@csu.edu.au)

Applications close at 9.00am Monday 4 February, 2008

**11 Special Research Program “International Tax Coordination” will be continued**

We are proud to inform you that the Special Research Program “International Tax Coordination” will be continued for another 3 years. Based on an assessment of international experts the Austrian Science Fund (FWF) will provide additional 1.75 million EUR for this research project. The activities of the SFB are coordinated by Prof. Lang and Prof. Schuch and the Institute for Austrian and International Tax Law contributes substantially to the activities of the SFB.

Four years ago the SFB started its interdisciplinary research mainly with the participation of tax law experts, economists as well as business economists. The funding of the Austrian Science Fund allows the SFB to continue its work for the next 3 years.



SFB-applications are usually successful in the fields of natural science only. On this account, the SFB "International Tax Coordination" still has an outstanding position as it is the first and only Austrian SFB with legal focus. Furthermore, no other SFB is currently accepted that has its main focus in the field of economic science.

It gives us great pleasure to thank all colleagues for their support and cooperation over the last years. We are very much looking forward to our future cooperation.

Best regards,

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Piston

## **12 Question and answer**

The following question and answer was part of an email discussion as part of the International Law Librarians List (Int-Law) on the 13 December 2007.

Q: Could someone please assist me in finding the "Enterprise Income Tax Law" of China? It was adopted in March of 2007 and will be in effect on January 1, 2008. I would need the act to be in the English language.

A:

Ministry of Commerce

[http://www.fdi.gov.cn/pub/FDI\\_EN/Laws/GeneralLawsandRegulations/BasicLaws/P020070327495400001563.pdf](http://www.fdi.gov.cn/pub/FDI_EN/Laws/GeneralLawsandRegulations/BasicLaws/P020070327495400001563.pdf)

O'Melveny & Myers

[http://www.omm.com/webcode/webdata/content/publications/ticl\\_New\\_Enterprise\\_Income\\_Tax\\_Law.pdf](http://www.omm.com/webcode/webdata/content/publications/ticl_New_Enterprise_Income_Tax_Law.pdf) (See Appendix on page 6; this is a bilingual parallel version)

Lehman, Lee & Xu

[http://lawprofessors.typepad.com/china\\_law\\_prof\\_blog/files/070316\\_enterprise\\_income\\_tax\\_law.pdf](http://lawprofessors.typepad.com/china_law_prof_blog/files/070316_enterprise_income_tax_law.pdf)

Deloitte

[http://www.deloitte.com/dtt/cda/doc/content/China%20Enterprise%20Income%20Tax%20Law\\_Eng.pdf](http://www.deloitte.com/dtt/cda/doc/content/China%20Enterprise%20Income%20Tax%20Law_Eng.pdf)

KPMG

[http://www.kpmg.com.hk/en/virtual\\_library/Tax/PRCtaxLawBook.pdf](http://www.kpmg.com.hk/en/virtual_library/Tax/PRCtaxLawBook.pdf) (See Chapter 8 Legislation)

## **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)

International Professional Publications with Insight Seminars, 2008 series of Australian Notable Trials CLE/CPD seminars. The first seminar in the series "**The Corporate Patient: Symptoms, Treatment and Preventive Care**," Saturday March 1. Our keynote speaker Mr Rodney Adler, in his first public speaking engagement since his incarceration, will be joined by an eminent team of lawyers who will, with reference to HIH Insurance and other notable decisions, examine the complex issues and implications of the demise of corporations. This full day event will involve the presentation of papers by four speakers plus the keynote address and question time. Question time will conclude the day's proceedings with all five speakers sitting as a panel to field your questions.

The Speakers and their topics:

Mr Rodney Adler - Keynote address

Justice Peter Dutney: Supreme Court of Queensland - "A judicial overview of equitable relief" and "Applications by Regulators and the Court's discretion"

Mr Francis Douglas QC - Wentworth Chambers, Sydney - "Corporate Regulators: Investigation, intervention and the consequences"

Mr Michael Bersten - Partner, PWC Legal, Sydney - "Corporate Tax Risk and Corporate Governance: Strategies to manage the risk and come out on top"

Mr Garry McGrath - Barrister, Wentworth Chambers, Sydney - "Intervention: A Lawyers view on minimising damage"

The Venue and date: Sydney Masonic Centre, Goulburn Street, Sydney. Saturday March 1, 2008

Sydney Masonic Centre - Banquet Hall, Goulburn Street, Sydney NSW 2000. Cost: \$660 inclusive of GST per delegate

- Cheque made out to INSIGHT SEMINARS: Send to PO Box 308 Avalon Beach NSW 2107;

- Electronic Transfer to INSIGHT SEMINARS BSB 637 000 A/c No 714 848 674 (please ensure to include your name followed by the letters "CP" as reference in the transaction so that we can confirm your payment.

INSIGHT SEMINARS, PH: 61 2 9918 9288; Fax: 61 2 9918 0881; email ipp@wishartbiz.com.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 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) 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.

Taxation Institute's **International Conference** 'A Professional Pilgrimage,' Monday 3rd November 2008 to Wednesday 5th November 2008 Taj Mahal Hotel - New Delhi.

The technical program is being finalised and will be available in February 2008.

Now is the time to seek technical and practical insights into the taxation issues that are emerging from the increasing opportunities to do business overseas. In particular the Conference will focus on tax issues and the business relationship between Australia and India in this regard. Some of the wide ranging issues that will be covered at this conference 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

As expected an excellent line up of speakers will ensure you are fully informed, including: Gordon Cooper - Cooper & Co, NSW, Indian Finance Minister, Prashant Khatore - Ernst & Young, New Delhi and Gil Levy - MGI Boyd, NSW.

Registration fee is \$2,500 and includes:

- Conference registration
- Morning and afternoon teas
- Lunches
- A ticket to the Welcome Cocktail Function (Monday 3rd November 2008)
- A ticket to the Conference Dinner (Tuesday 4th November 2008)

Please note all flights, accommodation, transfers, tours and incidentals will be an additional cost to the delegate and accompanying persons. For further information, please contact:

Sarah Hadfield, National Events Manager, Taxation Institute of Australia T: 1300 733 842 | E: [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, 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>

**Graduate Student Tax Forum** McGill University Faculty of Law, Montreal, Canada 28 May 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)

**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)

"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. More than 100 top tax experts from all parts of the world have already accepted our invitation. This conference aims at providing the European Commission with valuable input shortly before the drafting of the legislative proposal.

Due to the intense interest in our conference, there is only a small number of vacant places left, which will be dealt with on a first come first serve basis. 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)

<<http://www.wu-wien.ac.at/taxlaw/index.php?newlang=eng>>.

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

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.

. 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.

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.

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..

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.

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.

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.

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.

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.

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.

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.

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.

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.



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

Atkinson, Anthony B & Leigh, Andrew 'The distribution of top incomes in Australia' (2007) 83 *Economic Record* 247-261

Australia Department of Parliamentary Services Parliamentary Library *Key issues for the 42nd Parliament*, <http://www.aph.gov.au/library>

**Blazey, Patricia** 'China's rapid economic growth and resultant negative externalities' (2007) 30 *University of New South Wales Law Journal* 867-78

**Burgess, Philip** 'Bringing the Australian tax administration to heel' (2007) 46 *Tax Notes International* 473-74

**Burgess, Philip** 'Australia: 2007 year in review' (2007) 48 *Tax Notes International* 1310-12

**D'Ascenzo, Michael** 'Abounding opportunities,' Speech by Commissioner of Taxation, to the Queensland Treasury Office Management Team, Brisbane, 13 December 2007  
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00114509.htm>

**D'Ascenzo, Michael** 'The importance of being ethical' (2007) 27 (10) *Proctor* 43-44

McDougall, Robert 'Evolving principles governing client legal privilege' (2007) 21 (3) *Commercial Law Quarterly* 3-11

McGregor-Lowndes, M; Newton, C & Marsden, S 'Did tax incentives play any part in increased giving?' (2006) 41 *Australian Journal of Social Issues* 493-509

**Martin, Fiona** 'Prescribed bodies corporate under the *Native Title Act 1993* (Cth): can they be exempt from income tax as charitable trusts' (2007) 30 *University of New South Wales Law Journal* 713-30

**Sharkey, Nolan C** 'China's new enterprise income tax law: continuity and change' (2007) 30 *University of New South Wales Law Journal* 833-41

**Sridaran, M** 'Tax agents deserve a better deal' *The Australian Financial Review* 11 July 2007 p 63

**Sridaran, M** 'An evaluation of whether the Australian regime of income tax on capital gains satisfies the macro-level policy objective of horizontal equity' (2007) 4 *Macquarie Business Law Journal* 213-44

**Sridaran, M** 'Was one of the most significant constitutional cases in the history of Sri Lanka decided correctly?' (2007) 3 (11) *Asian Social Science* 67- 73

**Sridaran, M** 'Tax reform for the best and the fairest' *The Australian Financial Review* 10 January 2008 p 47

Wilson, S 'Not my taxes! Explaining tax resistance and its implications for Australia's welfare state' (2006) 41 *Australian Journal of Political Science* 517-35

## Overseas

[2007] (1) *British Tax Review*

- Are the 2006 amendments to the CFC legislation compatible with Community law? – Phillip Baker
- Competent authority agreement - UK/US dual consolidated loss – Peter Cussons
- Banca popolare di Cremona Soc. coop. Ari v Agenzia Entrate Ufficio Cremona: when is a tax not a turnover tax? – Steffano Grilli & Antonio Valle
- Restricting the composite supply approach in VAT: primacy of zero-rating and other categorising legislation: Talacre Beach Caravan Sales Ltd v CEC – Geoffrey Morse
- Deutsche Morgan Grenfell: Restitution of mistaken tax payments: back to basics – Graham Virgo
- Smith v Smith hard cases - FD
- Smith v Smith: what is income? - SR
- Beneficial Ownership: HMRC's Draft Guidance on Interpretation of the Indofood Decision – Ross Fraser & JDB Oliver
- Quantifying Inequity in the Taxation of Individuals and Small Firms – Francis Chittenden & B Sloan
- Charities and Business: a Vat Conundrum – Jean Warburton
- VAT and GST: A Comparative Review of Tax Audits in Australia and the United Kingdom – Ann Hansford, John Hasseldine, **Jacqui McManus** and **Michael Walpole**

[2007] (2) *British Tax Review*

- Jersey v H M R C? - Isaac Zailer
- Human Rights Avoidance - FD
- Case Notes - Centro di Musicologia Walter Stauffer v Finanzamt Munchen fur Korperschaften: "Je, sans frontieres, soussigne..." - Transnational Gifts to Charity Within the European Union - Mark H Rorson
- Class IV A C T: Limited Benefits for All - TL
- Kerckhaert-Mnrres v Belgian State: the Wrong Battle? - Marc Quaghebeur
- Johnston Publishing (North) Limited v H M R C: Associated Companies - RF and Julian J.B. Hickey
- p.132
- Abusing of Rights: the Effect of the Doctrine on VAT Planning - Hui Ling McCarthy
- The Privy Council and the Australasian Anti-Avoidance Rules - **Michael Littlewood**

[2007] (3) *British Tax Review*

- Preface to the Tax Law History Issue – John Tiley
- The History of the United Kingdom's First Comprehensive Double Taxation Agreement – John F Avery Jones
- The Rise and Fall of Progressive Income Taxation in the Netherlands (1795-2001) – Henk Vording & Onno Ydema
- Tax Reform in early Twentieth Century France: The Politics and Techniques of Redistribution – Nicolas Delalande
- The Rule in Gilbertson v Fergusson - 140 Years of Relief for Underlying Tax – JDB Oliver
- Death and Taxes – John Tiley
- We of the "never ever": The History of the Introduction of a Goods and Services Tax in Australia – **Kathryn James**

[2007] (4) *British Tax Review*

- The non-discrimination article is about discrimination—official - JFAJ

- Purposive drafting in the Finance Bill 2007 – Brian Drummond and Philip Marwood
- Taxing the proceeds of crime – Richard Cory
- Test claimants in Class IV of the ACT Group. Litigation: limitation-of-benefits clauses are clearly different from most-favoured-nation clauses – Pasquale Pistone
- HMRC v William Grant & Sons Distillers Ltd and Small (Inspector of Taxes) v Mars UK Ltd: accountancy practice and the computation of profit – Graeme Macdonald
- SCA Packaging Ltd v HMRC: when is a payment in lieu of notice taxable? – Lorraine Watson
- Corporation Tax Reform - Politics and Public Law – John Snape
- New Zealand's Tax Rewrite Programme - In Pursuit of the (Elusive) Goal of Simplicity – **Adrian Sawyer**

(2006) 59 (3) *National Tax Journal*

- Bartels, LM A tale of two tax cuts, a wage squeeze, and a tax credit
- Krupnikov, Y; Levine, AS; Lupia, A, et al Public ignorance and estate tax repeal: The effect of partisan differences and survey incentives
- Birney, M; Graetz, MJ; Shapiro, I Public opinion and the push to repeal the estate tax
- Baicker, K; Dow, WH; Wolfson, J Health savings accounts: Implications for health spending
- Antos, JR Is there a right way to promote health insurance through the tax system?
- Furman, J Two wrongs do not make a right
- Ackerman, D; Auten, G Floors, ceilings, and opening the door for a non-itemizer deduction
- Colinvaux, R Regulation of political organizations and the red herring of tax exempt status
- Richardson, JA Katrina/Rita: The ultimate test for tax policy?
- Chernick, H; Haughwout, AF Tax policy and the fiscal cost of disasters: NY and 9/11
- McClelland, J Five things an economist thinks are important in analyzing the domestic production deduction: What accountants and lawyers should know about economists
- Mills, LF Five things economists and lawyers can learn from accountants: An illustration using the domestic production activities deduction
- Plesko, GA Multidisciplinary issues in corporate tax policy
- Burnham, P; Ozanne, L Distortions from partial tax reform revealed through effective tax rates
- Gravelle, J; Gravelle, J Horizontal equity and family tax treatment: The orphan child of tax policy
- Cooper, M; Knittel, M Partial loss refundability: How are corporate tax losses used?
- Allen, M; Woodbury, R Containing the individual burden of property taxes: A case study of circuit breaker expansion in Maine
- Anderson, NB Property tax limitations: An interpretative review
- Giertz, JF The property tax bound
- Dye, RF; McMillen, DP; Merriman, DF Illinois' response to rising residential property values: An assessment growth cap in Cook County
- Bowman, JH Property tax policy responses to rapidly rising home values: District of Columbia, Maryland, and Virginia
- Cornia, GC; Walters, LC Full disclosure: Controlling property tax increases during periods of increasing housing values

(2006) 59 (4) *National Tax Journal*

- Anderson, NB Beggar thy neighbor? Property taxation of vacation homes
- Cancian, M; Levinson, A Labor supply effects of the earned income tax credit: Evidence from Wisconsin's supplemental benefit for families with three children
- Alm, J; McKee, M Audit certainty audit productivity, and taxpayer compliance
- Bergman, M; Nevarez, A Do audits enhance compliance? An empirical assessment of VAT enforcement
- Chalmers, JMR Systematic risk and the muni puzzle
- Goerke, L; Runkel, M Profit tax evasion under oligopoly with endogenous market structure
- Keen, M; Smith, S VAT fraud and evasion: What do we know and what can be done?

Bird, RM; Mintz, JM; Wilson, TA Coordinating federal and provincial sales taxes: Lessons from the Canadian experience  
Keen, M; Lockwood, B Is the VAT a money machine?  
Grinberg, I Implementing a progressive consumption tax: Advantages of adopting the VAT credit-method system

(2007) 60 (1) *National Tax Journal*

Brooks, L Unveiling hidden districts: Assessing the adoption patterns of business improvement districts in California  
Christiansen, V Two approaches to determine public good provision under distortionary taxation  
Luna, L; Bruce, DJ; Hawkins, RR Maxing out: An analysis of local option sales tax rate increases  
Gordon, R; Lee, Y Interest rates, taxes and corporate financial policies  
Stehr, M The effect of Sunday sales bans and excise taxes on drinking and cross-border shopping for alcoholic beverages  
Kling, JR Methodological frontiers of public finance field experiments  
McLure, CE The crisis in tax administration.  
Alm, J; Jacobson, S Using laboratory experiments in public economics

(2007) 60 (2) *National Tax Journal*

De Waegenaere, A; Sansing, R; Wielhouwer, JL Using bilateral advance pricing agreements to resolve tax transfer pricing disputes  
Bania, N; Gray, JA; Stone, JA Growth, taxes, and government expenditures: Growth hills for US states  
Leigh, A Earned income tax credits and labor supply: New evidence from a British natural experiment  
Jokisch, S; Kotlikoff, LJ Simulating the dynamic macroeconomic and microeconomic effects of the FairTax  
Holt, SD; Romich, JL Marginal tax rates facing low- and moderate-income workers who participate in means-tested transfer programs  
Marton, J; Wildasin, DE Medicaid expenditures and state budgets: Past, present, and future  
Giertz, JF; Papke, LE Public pension plans: Myths and realities for state budgets  
Murray, SE; Rueben, K; Rosenberg, C State education spending: Current pressures and future trends

(2007) 60 (3) *National Tax Journal*

Brill, AM Individual income taxes after 2010: Post-permanence-ism  
Harrison, EK Estate planning under the Bush tax cuts  
Burman, LE; Gale, WG; Leiserson, G, et al The AMT: What's wrong and how to fix it  
Schwabish, JA; Topoleski, J; Tristao, I Can America afford to get sick?  
Carroll, R The economic effects of the president's proposal for a standard deduction for health insurance  
Burman, LE; Furman, J; Leiserson, G, et al The president's proposed standard deduction for health insurance: Evaluation and recommendations  
Richardson, DP; Seligman, JS Health savings accounts: Will they impact markets?  
Mitchell, OS; Utkus, SP; Yang, TS Turning workers into savers? Incentives, liquidity, and choice in 401(k) plan design  
Sabelhaus, J What is the effective social security tax on additional years of work?  
Love, D; Smith, PA; Wilcox, D Why do firms offer risky defined-benefit pension plans?  
Blouin, J; Gleason, C; Mills, L, et al What can we learn about uncertain tax benefits from FIN 48?  
Power, L; Silverstein, G The foreign source income repatriation patterns of US parents in worldwide loss  
Yang, SCS Do capital income tax cuts trickle down?

Maaur, MJ; Plumley, AH Understanding the tax gap  
Chorvat, T Tax compliance and the neuroeconomics of intertemporal substitution  
Korobow, A; Johnson, C; Axtell, R An agent-based model of tax compliance with social networks  
Fox, WF; Swain, JA The federal role in state taxation: A normative approach  
Gravelle, JG; Gravelle, J How federal policymakers account for the concerns of state and local governments in the formulation of federal tax policy  
Wildasin, DE Pre-emption: Federal statutory intervention in state taxation  
Duncan, H; Luna, L Lending a helping hand: Two governments can work together

OECD. I am pleased to be able to tell you that the consultation document on "Emerging concepts for defining place of taxation", approved by the TAG in November and by Working Party 9 and the CFA in December, has been posted on the OECD website today. It can be accessed through any of these links:

[www.oecd.org/ctp](http://www.oecd.org/ctp)  
[www.oecd.org/ctp/ct](http://www.oecd.org/ctp/ct)  
[www.oecd.org/tax](http://www.oecd.org/tax)

In order to maximise publicity and encourage responses we ask you to give this wide publicity amongst trade associations, professional bodies and interested colleagues in your respective countries and companies.

David Holmes, Head, Consumption Taxes Unit, Centre for Tax Policy and Administration, OECD, 2 rue Andre Pascal  
Paris. tel: +33-1-45-24-95-91; fax: +33-1-44-30-63-51; david.holmes@oecd.org

Snape, John & De Souza, Jeremy (ed) *Environmental taxation law: policy, contexts and practice*, Aldershot, UK, Ashgate Publishing, 2006

Snape, John 'The green taxes of the Brown Chancellorship, 1997-2007' (2007) 19 *Environmental Law and Management* 143-58

## 16 Quotable quotes

“In case it was unclear: callgirls are not a work-related personal expense able to be claimed on a tax return.

.... thought it was possible that the thousands of dollars he spent on “company” from girls with a Sydney escort agency, ....., might be regarded by the Australian Taxation Office as part of his legitimate expenses working in Sydney while his family lived in Melbourne.

.... In the NSW Industrial Court Justice Marks has given his own opinion, concluding that .... had not been unfairly dismissed under his employment contract in August 2005 for “gross abuse” of his corporate American Express card, which was to be used only for business-related costs.

“It beggars belief that any such claim [of escort services] could be thought by anyone to be tax-related,” the judge said in his decision.”

Source: Cooke, Jennifer ‘Callgirls the wrong company expense’ *Sydney Morning Herald* 12 December 2007 p 9. Full text of judgment at

<http://www.lawlink.nsw.gov.au/ircjudgments/2007nswirc.nsf/c1b955f60eccc5fcca2570e60013ad15/b5e63cd204971604ca2573a00012f90a?OpenDocument>

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“I think that it is important for advisors to use their knowledge for the good of their clients and the community in order to maintain a healthy tax profession. Students should be careful

not to be drawn to the dark side of providing tax advice, because Australia has a well-developed system to detect and take firm action against people who cross the line.”

Source: ‘Policy and government: Bruce Collins, Assistant Commissioner, Australian Tax Office, Canberra,’ in: UNSW Faculty of Law *Alumni News*, No 2, 2007 p 6

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“The division between the law and crime can be a finely trod path. A Children’s Court legal aid lawyer, Maria Lynch, showed just how fine in a sentencing submission for a 16-year old girl who had pleaded guilty to three charges of kidnapping and armed robbery. She told the Bidura court her client was “more likely to be a tax lawyer in 10-15 years than a psychopath or repeat criminal offender.””

Source: Ackland, Richard ‘Your Honours save us from the deep, dark void’ *Sydney Morning Herald* 28 December 2007 p 13

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## **ATTA News February 2008**

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

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[c.fong@unsw.edu.au](mailto:c.fong@unsw.edu.au)

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

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### **1 Presidential column**

Dear ATTA Members

As most of you know, the recent ATTA conference hosted by the University of Tasmania marked the 20th anniversary of these conferences. Over 100 of our members attended with many presenting papers. I always come away from these conferences feeling reinvigorated as I begin the new teaching year. This year was particularly inspiring given the high quality of the research papers as well as the Teaching and Doctoral Workshops. Having the benefit of reading the ‘first timers views’ (Item 3) before writing my column, it appears that our new members are similarly inspired. For those of you who were unable to attend the conference dinner you will find the speeches given by the Hill ATTA 2008 Medal recipients under Item 4. You will also find the wording of Andrew Colrain’s ‘Commissioner’s Song’ under Item 5, although hearing Andrew sing it is something special.

I have two matters of business for my column this month. First, for those of you considering submitting your conference paper to JATTA for publication, please send your updated version to Bernadette Smith. Bernadette is the special editor for the next edition. Secondly, it was agreed at the conference that nominations from members would be called for the Hill ATTA 2009 Medal. Nominators are requested to nominate a person and include a paragraph in support of the application for consideration by the Executive. Nominations should be forward to me by 31 March 2008.

All the best,

Kerrie

## **2 ATTA Conference 23-25 January 2008 Report**

For the first time in the 20 year history of ATTA, this year's annual conference was held in Tasmania. It was hosted by the School of Accounting and Corporate Governance at the University of Tasmania. The conference venue, St. John Fisher College, and adjacent accommodation facilities, was located in a natural bush setting at the top end of the University's Sandy Bay campus and offered some of the best views in the city with a breathtaking panorama of a sun drenched Hobart, clear blue skies and a glistening harbour.

In such a beautiful setting, with wonderful people, such as our distinguished guest speakers and all registered delegates, 135 in total; 74 papers presented and 150 guests at all the social functions, this conference had all the ingredients to be one of the biggest and best ever.

### **Day 1:**

The very full and inspirational conference program started bright and early on day one with a PhD workshop and presentations by students. This session was proudly sponsored by the Institute of Chartered Accountants in Australia and we were pleased to welcome many to the conference sessions including the Tasmanian Regional Chair of ICAA and Auditor General, Mr. Mike Blake.

Following lunch, the Chancellor of the University of Tasmania, Mr Damian Bugg, AM QC, addressed those present and, with a touch of humour, set a wonderful tone and welcoming message to our conference delegates. That wonderfully warm, light hearted and entertaining approach continued with the Patron's Opening Plenary address titled "Tax avoidance and pornography: All in the eye of the beholder?". The afternoon's teaching workshop sessions were led by our special guest from Guangzhou province in China, Dr Li Jin who spoke about Teaching Tax Law in China. The teaching workshop was proudly sponsored by another 'newcomer' to ATTA, CPA Australia, with the Tasmanian Division Deputy President, Ric De Santi, representing the CPAs.

The Thomson Welcome Cruise and Cocktails on board the MV Cartela provided delegates and their accompanying friends and family with a fantastic opportunity to enjoy some of the sights of Hobart during a 2 hour sojourn on the beautiful Derwent River. No doubt the highlight for many was being amongst the tacking and duelling action of competitive yacht racing when our captain steered us through a yacht race in progress.

The relaxed and collegial atmosphere continued into the evening with a Wine Tasting and traditional "Aussie" barbecue on the wharf at the Hobart Function and Conference Centre, Elizabeth Street Pier, thanks to the very generous sponsorship of the National Institute of Accountants (NIA) and Premium Wines Direct.

### **Day 2:**

His Excellency, the Honourable William Cox AC RFD Ed, Governor of Tasmania officially opened the 20th Annual ATTA conference on Wednesday morning. His Excellency was greeted by the Dean of the Faculty of Business at the University of Tasmania, Professor Gary O'Donovan, and presented to our special guest speakers, the 2008 recipients of the Hill ATTA medal, the ATTA Patron, President and Convenor of the 2008 conference. Following the Vice-Regal Salute and a brief welcome from the Dean, His Excellency addressed delegates.

His Excellency welcomed delegates from all states of Australia including ACT, the large contingent from New Zealand (Wellington, Christchurch, Auckland, Dunedin & Hamilton); and beyond, particularly mentioning those from the USA, Italy, the EU, Ireland, Japan, Malaysia, China, and Hong Kong.

Participants expressed their appreciation for the thoughtful insights provided by the Governor during his opening address and indeed on his understandings of the current issues in taxation. It's interesting to note that before his appointment as Governor, His Excellency was the Chief Justice of the Supreme Court of Tasmania, was a member of the UTas Faculty of Law for 13 years, and is well recognised for his outstanding contribution to legal education.

Dressed in all their finery, delegates and their guests attended a Cocktail Reception at Government House later that evening. They were each presented to His Excellency on arrival and then proceeded to the Grand Ballroom for refreshments. Tasmania's Government House is regarded as one of the best Vice-Regal residences in the Commonwealth and delegates were able to wander through and admire the elaborate ceilings, magnificent chandeliers and other detailed features and furnishings of the ballroom, conservatory, drawing room and dining room. Without a doubt the Government House Reception was a highlight for many and I'm sure this experience will remain a lasting memory of their visit to Tasmania.

Following the official opening of the conference, the Commissioner of Taxation, Mr Michael D'Ascenzo, presented his paper titled "Delivering for the community: Making tax and superannuation easier, cheaper and more personalized" and launched the 2007-08 booklet *Making it easier to Comply*. The Commissioner's speech featured on the KPMG website <http://www.kpmg.com.au/newsletters/Tax/2008/Jan/24/DailyTaxNews24Jan2008.htm> that day and the Australian Financial Review reported on the Commissioner's address the following morning (Friday, 25th January). You can find the Commissioner's full address on the [ATO website](http://www.ato.gov.au/corporate/content.asp?doc=/content/00119306.htm) at <http://www.ato.gov.au/corporate/content.asp?doc=/content/00119306.htm>.

A further feature of this year's conference was the depth and quality of the papers presented in the parallel sessions. In addition, the large quantity dictated the need to run five concurrent sessions in both the morning and afternoon of day 2. There was something for everyone!

Professor Cliff Fleming from Brigham Young University, Provo, Utah, USA, opened the afternoon's proceedings on Thursday with his "American Perspectives on the Worldwide Taxation vs Territorial Taxation Debate. We were very fortunate to be having Cliff join us for this year's conference and really appreciate the sharing of his extensive experience and expertise in this area.

In line with the general conference theme "Tax:The Devil's in the Detail" many papers highlighted the challenges, reforms and debates surrounding the issues in tax. The CCH conference dinner at Moorilla Estate Winery (which followed the Government House Reception on Thursday evening) provided an opportunity for us to also focus on the challenges facing our little mascot for this year's conference, the Tasmanian Devil. Greg Irons, Head Keeper at the Bonorong Conservation Centre presented a passionate and emotional address to all on some of the common misconceptions and threats to an endemic Tasmanian icon that is at risk of extinction in the wild within the next decade. Greg's presentation is available in the Conference Program and Abstracts Booklet.

Other notable features of the CCH dinner were the intimate sounds of renowned Australian instrumentalist, Cary Lewincamp; a birthday of special significance for Michael Dirkis; the presentations to the 2008 Hill ATTA Medal award winners for outstanding contribution to Australasian tax teaching and policy, namely: Patrick Gallagher, Phil Burgess, David Smith, Colin Fong and Michael D'Ascenzo; and the unforgettable rendition of "the Modern Tax Commissioner", composed and performed by our Master of Ceremonies, Andrew Colrain. Andrew has kindly provided the words of his musical tribute to the Commissioner to be reproduced in this newsletter.

CCH are a long standing supporter of successive ATTA conferences and we were very pleased to welcome for the first time the current Editor-in-Chief, Jonathon Mendel.

Day 3:

The highlights of this conference continued into day 3, most notably with the opening address given by the Honourable Justice Richard Edmonds of the Federal Court of Australia entitled "Tax Litigation: A view from the Bench" and the paper presented by another of our distinguished international speakers, Professor Pasquale Pistone, from the Vienna University of Economics and Business Administration. Pasquale's plenary was entitled "European International Tax Law and the Relations with Third Countries" and was based on his current research activity involving a 5-year project on 'The Impact of European law on the relations with third countries in the field of direct taxes'. The project was the first to be granted the EURYI (European Young Investigator award) of the European Science Foundation in the area of law. Pasquale won this award in 2005. Pasquale requested that his presentation be digitally recorded and has now been streamed onto the conference website. It is available to view and download at

<http://www.utas.edu.au/business/faculty/ATTA08/plenary.html>

Another full program with four concurrent sessions in both the morning and afternoon accompanied the Plenary speakers on Friday (Day 3). The intellectual stimulation provided, the collegiality and friendliness enjoyed by all throughout contributed enormously to the outstanding success of the conference. Thank you one and all.

Last but not least, a record number of cash prizes and other awards were presented to the winners of the Best Paper prizes. We would like to take this opportunity once again to thank the following organisations and individuals for their very generous support and encouragement shown to participants through their sponsorship of prizes and awards and offer our heartiest congratulations to the winners:

- CCH - \$300 cash prize plus \$200 book voucher (total value \$500) for the Best Conference Paper – awarded to Justin Dabner
- Tax Matrix - \$500 cash prize for the Best Teaching Paper – awarded to Margaret McKerchar
- John Wiley & Sons Australia - \$300 book voucher for the Most Original Conference Paper – awarded to Premasiri Yapa, Diane Krall and Dianne Harvey
- Professor Gordon S Cooper AM - \$250 cash prize as the Patron's award for the Best Student Paper – awarded to Trish O'Keefe

Plus:

4 x \$200 book vouchers from Lexis Nexis – One for the best paper in each of the following categories:

- Personal tax - Giok-Faa Sia, Arah Salleh, Murali Sambasivan and Jeyapalan Kasipillai
- Business tax - Julie Cassidy
- International tax - Richard Cullen and Richard Simmons
- Best themed paper - Andrew Maples

Adrian Sawyer and his team from Christchurch, tempted all with a sneak peak preview of what awaits in 2009... promises to be a real treat!

On behalf of the 2008 Organising Committee our heartfelt thanks to you all for your excellent participation and contribution to the success of the conference.

I look forward to receiving lots of papers for the journal!

All the best,  
Bernadette.

P.S. Keep an eye on the conference website for information about photos – trying to organise a photo library website to enable downloads.

### **Bernadette Smith**

#### **3 ATTA Conference 2008 – first timer’s views**

When Colin first asked me to write a piece for the ATTA newsletter, about a first timer’s view of the ATTA conference, I said yes straight away. That was such a great experience for someone who is determined to enter academia. There was such warmth in the community, and increased my resolve to pursue my dream. I was so surprised I was not treated as a student, but an equal whenever I discussed an issue!

It is not a secret that we all love tax. The ATTA conference makes it very easy to exchange ideas in our chosen fields. It opened my eyes to the different range of tax issues people are researching in. Treasury allowed me to see only the range of tax policy areas, the conference allowed me to see not only are there tax administration issues, tax policy issues, there are issues of international law, globalization, politics, etc. All these knowledge exchange are done in a relaxed and fun environment! I would sincerely recommend for any newcomers to the field to join ATTA as their starting point!

### **Eva Huang**

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Attending the 2008 ATTA Conference achieved quite a few “firsts” for me. I am new to academia and returning to study after many years (I give new meaning to the term “mature age student”). So this was my first conference of this type. I bravely put forward a paper to present at the conference not really knowing what to expect - another first for me. I was very pleased to realise that the whole first morning was dedicated to students like myself and it was very interesting to see the different presentations and the wide range of research being conducted. I was very nervous and a little surprised when the Commissioner turned up to my presentation. However, it went well and I received lots of constructive feedback (even some from the Commissioner). I must admit to getting little sleep the night after my presentation as I was thinking about all the feedback and how I could change my paper. It certainly got me fired up about presenting again at other conferences.

As far as the rest of the conference was concerned I thought it was fantastic. The guest speakers were varied and interesting and all the papers were on such varied topics it would be hard to not find something of interest to anyone involved in taxation. The only downside was having to choose which session to attend – I would have liked to hear all the papers. I was surprised to see such a variety of attendees, not just academics and students. It was great meeting people from all over the country and indeed from other countries and made me feel like I’m not the only one out there who loves tax!

The social side of the conference was also a highlight, especially the reception at Government House. The whole conference was extremely well organised and I’m sure everyone felt welcome and comfortable. I guess the main highlight for me personally was winning an award for best student paper. And to think I was considering not submitting it!! I am really looking forward to Christchurch next year and am already thinking about a suitable topic for a paper.

### **Trish O’Keefe**

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How can I sum up ATTA 2008 in a few words? The main impression I'm left with was the friendliness of the many people I met in the course of the conference sessions, meal breaks, and social events.

As a PhD student, the PhD workshop was most helpful. The opportunity to present a paper was enjoyable, and the feedback received encouraging. In fact, I'm still receiving leads and comment several weeks later. The plenary and parallel sessions canvassed a wide range of topics, and were an inspiration to carry on the study.

ATTA is a friendly crowd, and the delegates represent a range of interests and occupations – from academia, but also from the revenue and from public practice. It was great to speak to many of them over a coffee or meal.

No conference is complete without social events. The boat cruise, barbie, reception at Government House, and conference dinner not only provided a change of scenery, but also a further opportunity to meet and share with other delegates.

ATTA also provided an excellent excuse for my wife and me to tour beautiful Tasmania for a week. We were impressed by the variety of flora and fauna, the scenery, and the history of the island. As we stayed in a tent we were thankful to be blessed with good weather.

My sincere thanks go to the organisers who, far from being bedevilled by the details, admirably succeeded in providing a most valuable, but also enjoyable time in Hobart.

**Rob Vosslander**

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A winner of a conference, with a wide and impressive array of ideas and speakers. I particularly enjoyed the papers on international tax, as well some creative/left-field papers, plus I appreciated the perspective of disciplines other than my (legal) one. There was so much tax talked, I had to go on a no-tax diet for the next few days.

For me, it was good to meet people from other institutions, both people I didn't know, and those I had known only as names. I liked being able to put faces to these names - and not just faces, but personalities, opinions, etc, too, as everyone was very friendly. Speaking with various people, I hoisted a couple of my research ideas up the flagpole, and even got a few salutes, which left me invigorated to sit down this semester and wrestle my ideas into shape.

The conference location, a college at UTas, was beautiful and inspiring. It seemed, to a mainlander like me, to be well up in the foothills of Mt Wellington, with the bracing alpine air and bird's eye view of Hobart and the whole estuary. I kept expecting to see a koala in the gumtrees or a Tassie Devil in the undergrowth. Also beautiful was the Morilla winery, site of the conference dinner. The long southern evenings meant we could see the dusk view up and down the Derwent River well into the night.

Many thanks to ATTA and the UTas team.

**Chloe Burnett**

I thought the ATTA conference was a great chance to meet people in the tax academic world and learn about what they are researching, and about the research process generally. For me, it

was also an opportunity to articulate, informally (I did not present a paper), my own research interests and to get some on-the-spot feedback from others. The conference was a very friendly and relaxed gathering, and Hobart was a great location for it - lovely weather and very picturesque. It was a forum in which many different points of view on taxation policy and administration were welcome. There was not one particular dominant perspective, and that was certainly a good thing. I hope to be at the next conference.

### **Kerry Brewster**

This was my first ATTA conference. As my colleagues from the JCU Brisbane campus pointed out, a conference in Tasmania with a bunch of Taxation lecturers was obviously going to be a hoot. So it was with some trepidation that I arrived to register in at the UTas campus. Beautiful John Fisher College high on the hills overlooking the Derwent provided the venue – what a view! And a good omen, as it turned out.

The event covered 3 days jam- packed with key-note speakers, cutting-edge presentations and so many opportunities for networking that I'm sure it will take me the rest of the year to make contact!

A late afternoon cruise on the beautiful Derwent and a barbeque and wine tasting on the Docks finished off the first day. The second day was capped off with a reception at Government House and dinner at the Morilla Winery – more fabulous Tasmanian produce and wine, and the Hill Medal presentations!!

But the entertainment and not the dinner provided me with my Conference highlight: if there was anything that could top Andrew Colrain's brilliant rendition of that well known G&S classic 'He is the very model of a Modern Tax Commissioner', it was the passionate and articulate speech by Greg Irons of the Bonorong Conservation Centre. This amazing young man described the plight of the much maligned Tasmanian Devil, and gave us his practical strategies for saving this gravely endangered species. A new generation of WildLife Warrior!

My impressions as an ATTA novice?

An absolute whirlwind of Tassie hospitality, warmly-remembered experiences, new ideas and a firm answer for my colleagues back in Brisbane – 'Yes, the delegates were an absolute hoot!' I'm looking forward to catching up with everyone in Canterbury next year!

### **Maree McCarthy**

#### **4 Hill ATTA Medal acceptance speeches**

“Thank you Kerrie (Sadiq – President of ATTA) for the invitation to say a few words off the cuff. What a great event we are all attending. Standing here looking out at what looks like 200 people enjoying a delightful dinner I am forced to remark on what a great looking bunch of people we are tonight. The Governor's cocktail party dress instructions have effected a remarkable transformation! I perhaps should say less, but there is too much to recall and too many people deserved of gracious comment.

As I cautiously venture comments on the earlier part of the past twenty years I would first like to thank all of the Conference Organising team here at the University of Tasmania for creating an excellent conference. Bernadette (Smith – Chair), Simone (Bingham) and Sonia (Shimeld) thoroughly supported by many close colleagues, their School and Faculty (thanks

also to Gary O'Donovan, Dean) have more than capably continued a 20 year tradition. Also, thanks Judge (Hon Justice Richard Edmonds), and our Patron, Gordon Cooper, for once again sharing your friendship and learning with us all.

Obviously, the current ATTA Executive, led by Kerrie is carrying out its duties in a fine manner not least demonstrated by the co-operation and friendship between the Conference Committee and the ATTA Executive in achieving this current event. So congratulations are also due there.

My lack of attendance in recent years has been commented on by some – a mistake on my part I am afraid. This year, I was actively encouraged to attend by many, including by a number here tonight; also by some greatly appreciated colleagues at Macquarie University (which really made it easy for me, as Economic & Financial Studies at MQU paid my conference expenses, albeit that I am only a casual lecturer there).

I am very glad I have come. It feels in many ways like I have come home; welcomed as a friend among friends. As in times past, at session after session, I find myself enthralled by your learning, your writing and your research and the open discussion that results. Thank you for this – I will be back next year and each year after.

But ... Back to the Future (Part II – 1989)... Twenty years ago I was lucky to be in a position that caused me not only to see the need for a meeting of tax teachers but also to be able to muster the resources that allowed me, with fine support from great colleagues, to build a program for a first time Tax Teachers' Conference and then to be allowed to run it my own way. At the time I was Director of Continuing Legal Education in the Law School (also Senior Lecturer) at UNSW. With some pride the small CLE team ran a successful professional education program – that was also very profitable. With the support of the CLE Committee of the Law Faculty (which included Phil Burgess – also receiving a well-deserved award tonight) I was encouraged to construct the first (and a year later in 1990, the second) Tax Teachers' Conference. The registration fees for these were just \$10 and \$30 respectively – and yes that did include dinners with alcohol and even live entertainment. However the 200% fee increase in just one year might now seem a painful increase – but inflation was much higher then ... obviously!

Why did the conference matter from the very outset? It brought together academics from both law and accounting schools – and often practitioners and other tax professionals (our earliest conferences actually had practitioner days – which were much more expensive for them to attend). We also regularly saw many ATO staff and even our best tax judge was so often with us. The Conference created open debate amongst colleagues with common interests although from diverse backgrounds.

I remember the difficulties in a Business School (before I moved to the UNSW Law School) when trying to get accounting colleagues to understand the complexities of tax teaching. Suddenly, at the Tax Teachers' Conference from the first morning it was clear that we all shared the same ground and same problems – the real difficulties of communicating, understanding and teaching a vast array of complex tax rules – which of course by 1989 had recently exploded in size and complexity. Out of adversity arose the opportunity for ATTA!

The Conference brought to our collective attention some strong characters who were willing to stand firm where they felt strongly on an issue – and encouraged us all to do the same. This was demonstrated our very first morning by a particularly robust debate between Rick and Yuri. Immediately the 'buzz' of ATTA began to show through and it was great – indeed, 'fantastic' as Abe Greenbaum emphasised in his New York accented enthusiasm! Several years later Les, Cynthia, Abe and Pearl (and others, sorry to mention just a few when there were probably many) felt that the time had come for a stronger presence and they pushed hard



for ATTA to come into existence – an outcome which was a particular honour for me as I was elected the Foundation President.

I have mentioned some names – and this is very dangerous as to mention one is to omit too many more. Nonetheless, at this stage as I recall the early days, I do think it relevant to mention a few names of some who have died, some who are not here tonight and some who are. I do not distinguish between them as all are, or more sadly were, friends. All gave so much (not always in a way that is public at all), and for some rather a long time ago, in causing ATTA to become what it is today. I apologise for the many people my memory no doubt will allow to have been omitted. Some of the names are: Anna Arendt, Phil Burgess, Lee Burns, Cynthia Coleman, Mac Collings, Michael D’Ascenzo, Tom Delaney, Michael Dirkis, Yuri Grbich, Abe Greenbaum, Graham Hill, Helen Hodgson, Rick Krever, Fiona Martin, Ron Mills, Les Nethercott, Brian Nolan, Barrie O’Keefe, John Prebble, Pearl Rozenberg, Sandra Rodman, Adrian Sawyer, John Taylor, Binh Tran-Nam, Rob Woellner.

The fact of constant and creative ATO support and recognition must be mentioned. Year on year this has been amazing. Ted Withers spoke at our very first conference and nearly always there have been ATO speakers. Long term support came from people such as Brian Nolan as Second Commissioner and Ron Mills, Chief Tax Counsel. And of course the current Commissioner Michael D’Ascenzo clearly identifies tax teachers as crucial in the ATO’s mission to provide the best tax system for Australia – a fact that Trevor Boucher also commented on at a meeting I attended in 1990. I note that a very senior IRS person, visiting Australia, remarked to me that there is no similar relationship between tax educators and tax administrators anywhere in the World. Indeed, the fact that Michael D’Ascenzo as Commissioner (tonight here with his wife Robyn) is another Hill Medal winner, consequent on his own incredible long term support of ATTA, is very special. The fact that Michael once again is here attending the whole conference, present at sessions in every timeslot, is an extraordinary recognition of us teachers and the ATO’s recognition of our place in education – indeed in the Australian society.

So why did our friendships form and harmonies prevail so easily within what is now ATTA? One event is particularly prominent – and was quite amusing. In case anything was missing at the first conference (like water), a Law School Friday BBQ lunch in 1990 made sure the drains were blocked on the level 11 Law School Common Room terrace. This fact combined with a deluge of rain early Monday morning caused the “Great Flood”. Arriving early on the Monday morning with my wife Diane and Tim (then 5) and Andrew 3, all to help get the second Tax Teachers Conference underway at 9am, we were met by water inches deep, books awash and carpet tiles afloat and on the move towards a frolic in the waterfall that not long before had been the internal stairs of the Library building.

You can imagine our reaction when we found the water source was in fact our conference venue! (Perhaps now is a good time to specially say thanks to Di and Tim and Andy for so much help and support on so many occasions over many years). Anyway, no time for emergency crews from UNSW, we began sweeping away water inches deep, moving carpet tiles and generally making the conference venue habitable to some extent. Not for long alone however, as within the hour arriving delegates and publishers’ staff joined our task. Amongst armloads of wet carpets and flooded rooms many lasting friendships came to life. Again from adversity...

I remember well Lloyd Jeffery (CCH) and Ross Jacob (Butterworths) and their staff along with numerous academics all helping each other with setting up their books in areas as they became habitable. This cooperation with and between publishers was a vital part of our start – as indeed it is our present. Publisher sponsorship was a fairly new thing – but they paid for dinners and allowed fees to be so low – a fact which remains constant, although the \$10 days

could not last. The publishers also provided us with professional contacts at our conference, quick access to textbooks and relationships that continue to this day.

And this day, many thanks to all of our sponsors this year! With a special thanks to the publishers (now Thomson and CCH) for their support and presence over so many years. For the very early days, thanks too, to the UNSW Law School for its incredible support. That support really was both inspirational and financial – although it was not a one way street as our early Tax Teachers Conference model was also the model on which Paul Redmond at UNSW constructed the first Corporate Law Teachers Conference. Thanks too to ATAX at UNSW for support in many ways over many years. [Sorry for the party publicity – the thanks deserved by UNSW are genuine but of course my lengthy UNSW Law School and ATAX connections might also make it seem partisan]. Incidentally, with ATAX once again it was a two way street – but for the Tax Teachers Conference in 1990 and also Mac Collings and Barrie O’Keefe, Yuri and I would never had heard of the ATO proposal for what was to become ATAX. Without what is now ATTA, ATAX at UNSW would certainly not exist (although that is another story for another occasion) – today as a School within the Law Faculty.

There are so many recollections and events that have taken place over 20 years. However, back in late 1988 the first conference was no more than an idea yet to happen. An idea with future successes yet to happen. An idea with friendships and alliances still to be found. An idea which I think has become a startlingly successful reality was back then yet to bring within its ambit a person who was perhaps to be its single most important individual.

Graham Hill. He was first and foremost our friend. He was our equal but also the respected patron of our Association. He assisted so many conference activities. He helped with programs. He spoke whenever asked and was free with considered opinions and sage advice. His attendance at conferences was always at his own expense. He travelled with us and stayed with us in student accommodation. He enjoyed a drink with us and would happily debate tax matters – although debates were tough as he was always there with the best informed and best read tax academics.

All of us miss Graham. He was I think probably the best tax academic in the country – although Graham always felt that honour belonged in perpetuity to Ross Parsons. A mutual friend, a leading London tax QC, who saw Graham invited to sit on the Bench in England, said of Graham a few years ago, “Graham is the finest tax judge I have ever seen...”. Importantly, tonight, I recall Graham also as a loyal and trusted personal friend.

I have never been the recipient of any award previously so I am greatly honoured to have been chosen by you.

The fact that tonight I receive this particular award from you, which is a medal bearing Graham’s likeness, and which is dedicated by ATTA to his great contributions, in many ways makes it, to me, the perfect award.

So, thank you Kerrie and ATTA – each and every one of you – for this honour tonight.

And of course, thank you Graham, for so very very much!“

**Patrick Gallagher**

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“In the years I have been teaching I have followed a practice suggested to me by Professor Julius Stone of keeping a "rogues gallery" of students. I now have 35 years worth and it's

quite a shock to look round this room and see how many of you are in the gallery. I was talking to another of the medal recipients earlier about our jobs and we discovered that both of us liked our jobs despite the gross underpayment and other difficulties, and more importantly, seldom or never doubted that what we do is worthwhile. The other recipient was Michael D'Ascenzo, who has more help than I do, but for myself, the great thing about teaching is that one never feels unworthy doing it. It was really Graham Hill's first love and I'm proud to be honoured by the medal in his name.“

**Philip Burgess**

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“It's a long time since I last addressed a group from lectern, as it is now five years since I was forced to stop teaching and research [due to the onset of a degenerative muscular condition].

WOW, this is really fantastic. Imagine getting an award for doing something that you really loved (and enjoyed) doing. I attended my first ATTA conference in 1990 [and I have kept coming back again and again], the conferences have been a highlight of my year. The people at ATTA are so very friendly so it is really easy to feel at home and enjoy yourself.

Thank you very much for the award - I have had a wonderful time [at ATTA]!“

**David Smith**

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“This evening at Government House, Ann O’Connell from Melbourne Law School revealed that if you had said to her 30 years ago, she would be a tax lawyer, her reaction would have been: “You must be joking!” Likewise, if you had said I would be heavily involved with the Australasian Tax Teachers Association, my reaction would have been similar. During my time at Allen Allen & Hemsley, where I first encountered Mr Justice Richard Edmonds, two of the areas I lacked interest were property and tax.

By coincidence, my first ATTA conference was held in Canberra 1999 convened by our birthday boy, Michael Dirkis. I thank him and the other convenors for allowing me for having a go, at presenting at ATTA conferences. Thanks also to Patrick Gallagher and my former colleagues at Atax who encouraged my attendance at ATTA. Thanks to the various Presidents of ATTA and members of the executive who I have worked closely with. Some of the features I enjoy about ATTA are the collegiality and camaraderie amongst delegates. Ten years ago, there was no *ATTA News* or *JATTA*. As the old advertisement used to say, “We’ve come a long way, baby!” Thank you for bestowing this honour on me.

**Colin Fong**

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“I have been proud of being a supporter of ATTA, and in more recent times of having been a regular participant. I continue to highlight the important role of tax teachers in guiding their students and in making scholarly comment on tax matters.

At every ATTA meeting that I attend, people kindly thank me for my participation. I would like to thank ATTA for awarding me this prestigious Hill ATTA medal – named after ATTA’s first patron and finest supporter.

I would also like to take this opportunity to thank ATTA members for your research, critiques, commentary, insights, discussion, hospitality and friendship.

Earlier this evening, Gary Irons (talking about the plight of Tasmanian Devils) said that “things don’t change unless someone cares.” So can I please ask you to continue to care for your students and to care for our tax system.”

**Michael D’Ascenzo**

## **5 Modern Tax Commissioner**

I am the very model of a modern Tax Commissioner,  
I’m really quite articulate but also a good listener,  
I know the heads of business, and I quote the cases pivotal  
From Rowe to Smith and Roberts case, I order categorical;  
I’m very well acquainted too, with, matters mathematical,  
I understand big corporates though they’re sometimes problematical,  
I’ve written to their directors about the corporate Governance  
I hope that they take notice though I fear I may have Buckley’s chance.

I’ve been involved in overhauls quite massive, I’m not fooling  
Self-assessment, E tax and Private binding rulings  
We simplified small business rules, I hope that they appreciate  
It’s simpler now for trading stock and things that they depreciate  
The tax agents all like us more and that is a terrific sign  
I think its ‘cause that we consult collaborate and co-design  
We’ve worked hard on the Change Program you’ll love it, it has lots of perks  
The third bits coming out in March I really, really hope it works.

Your rights and obligations are in the Taxpayer’s charter  
A lovely little document but really just a starter  
We keep you out of jail with our Compliance program book-a-let  
It’s full of useful info you should really take a look at it  
But now we have another book so taxpayers aren’t high and dry  
A book about the future called Making it easier to comply  
You see that I am making the Tax Office warm and fuzzier  
Which makes me quite the model of a modern Tax Commissioner

Andrew Colrain

Editor’s note: The above was sung by Andrew Colrain during the ATTA CCH Conference Dinner, Moorilla Winery, Hobart, 24 January 2007. If you wish to sing along, follow the tune from the Major-General’s Song from Gilbert and Sullivan’s 1879 comic opera *The Pirates of Penzance*. It is sung by Major-General Stanley, towards the end of Act I. See Gilbert, WS *The Savoy operas*, Ware, Hertfordshire, Wordsworth Reference, 1994, pp 120-22. Or see the entry ‘Major-General’s Song’ in Wikipedia [http://en.wikipedia.org/wiki/Major-General's\\_Song](http://en.wikipedia.org/wiki/Major-General's_Song)

## **6 ATTA AGM minutes**

Venue: Plenary Room 1, John Fisher College, University of Tasmania, 24 January 2008  
Time: 12:20-1:20pm

1. Apologies: Toni Bracken (University of Southern Queensland), Geoffrey Hart (University of Sydney); Les Nethercott (LaTrobe University), Tony van der Westhuysen (Monash University)

2. Confirmation of ATTA AGM 2007 minutes, University of Queensland, Brisbane: Moved by Chris Evans, seconded by John Tretola

3. President's report:

It is an honour to be President of ATTA. The last year has been an incredibly enjoyable one and I look forward to continuing as President in 2008.

The 2008 conference has been hosted by the University of Tasmania with Bernadette Smith chairing the Organising Committee, and being assisted by Sonia Shimeld and Simone Bingham. Thank you to Bernadette and her team for a brilliant conference.

Thank you to our plenary speakers at the Hobart ATTA conference; Professor Cliff Fleming, Commissioner Michael D'Ascenzo, the Honourable Mr Justice Richard Edmonds, and Professor Pasquale Pistone. I also wish to publically acknowledge and thank our Patron Mr Gordon Cooper for all of his hard work throughout the year and at the conference.

Thank you also to the editorial board of JATTA, particularly Editor in Chief Professor Dale Pinto and Associate Professor Margaret McKerchar.

Thank you to Colin Fong for all of his hard work each month in producing the newsletter. I would ask members to continue to supply information to Colin or myself for inclusion in the newsletter.

I thank the Executive of ATTA for all of their hard work throughout the year: Vice Presidents Dale Pinto, Audrey Sharp and Adrian Sawyer, Secretary and Treasurer Colin Fong and Assistant Treasurer Philip Burgess.

Thank you to our sponsors, without which the conference could not be run the way it is.

Finally, I thank all of the members of ATTA for making it such a wonderful association. We continue to grow with new members each year.

4. ATTA Representatives for 2008: NSW: Brett Bondfield (University of Sydney); Vic: Ken Devos (Monash University); ACT: Mark Burton (University of Canberra); Southern Qld: Brett Freudenberg (Griffith University) ; Nth Qld and Northern Territory: Justin Dabner (James Cook University); WA: Dale Pinto (Curtin University of Technology); SA: Dominic Carbone (University of Adelaide); Tas: Bernadette Smith (University of Tasmania); NZ North Island: Andrew Smith (Victoria University of Wellington); NZ South Island: Adrian Sawyer (University of Canterbury)

5. Hill ATTA Medal: The Executive agreed that nominations for the Hill ATTA 2009 Medal would be called for and nominators would be requested to nominate a person and include a paragraph in support of the application for consideration by the Executive. Timeline: Nominations close: 31 March 2008. Medal recipients notified by the Executive by 31 July. Nominations to be forwarded to Kerrie Sadiq (k.sadiq@law.uq.edu.au) Discussion arose that nominations not be limited to the call for nominations, as executive members are also ATTA members.

6. AustLII funding support: The Executive recommended to put the following proposal to the AGM on 24 January 2008: To support AustLII on a one-off basis to the extent of \$2500 in

total (with \$1,000 now and a further \$1500 as interest is received during 2008) to be funded out of interest income. Moved by John Tretola and seconded by Dominic Carbone.

7. ATTA Doctoral Series: The Executive recommended to put the following proposal to the AGM on 24 January 2008: To provide in principle support for the establishment of an ATTA Doctoral Series to provide an avenue for ATTA members to publish completed PhDs. By a show of hands this motion was carried. Dale Pinto with the help of Chris Evans to investigate and report to the Executive.

8. Financial affairs: The Balance Sheet and the Profit and Loss Statement for the period ended 30 June 2007 were noted as was the auditor's report by James Sloman, which made no adverse comments. Our financial accounts indicated a bank balance as of 30 June 2007 of \$50,183.

The Executive also supported the placement of accumulated funds, possibly up to \$40,000 on term deposit for 12 months.

9. ATTA 2010 conference: After approaches to Atax via Chris Evans and Marg McKerchar, the ATTA 2010 conference will be hosted by Atax, University of New South Wales. Discussion arose over conference procedures, need revision and will include a checklist for use in future conferences. Bernadette Smith to provide Adrian Sawyer with the updated checklist.

10. ATTA Website: Improvements should be forwarded to Margaret McKerchar. Marg suggested new ATTA members forward their details to be put on the website and current members should update their profiles. The memories of Patrick Gallagher and Phil Burgess were noted as worthy of putting on the website. Patrick suggested Rob Brian, the former UNSW Law Librarian may have some photos of previous ATTA conferences held at UNSW.

11. Support for PhD students attending ATTA conferences: Confirmation was sought at the AGM on 24 January 2008 for (a) the number of PhD students; (b) criteria for funding support; (c) level of funding support. The meeting decided to continue to support up to 6 doctoral students to attend the conference by waiving their registration fees. Passed.

12. JATTA: The Papers from the 2007 conference are in final production stage and will be uploaded onto the website shortly.

[http://www.atax.unsw.edu.au/atta/jatta/jattavol3no1/JATTA\\_Vol1\\_No3\\_FULL.pdf](http://www.atax.unsw.edu.au/atta/jatta/jattavol3no1/JATTA_Vol1_No3_FULL.pdf)

13. Other matters: Cynthia Coleman raised the issue that future conference organizers not be limited to the registration fee of \$330. Adrian has sought permission to increase this fee for ATTA 2009 to \$400 (plus GST). Andrew Smith revealed that the local NZ legal publishers are not as generous as the Australian legal publishers and hence NZ conference organizers have experienced financial difficulties vis a vis Australian organizers. Chris Evans will report back to the members at the 2009 meeting with a proposed conference registration fee for 2010.

## **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 Arrivals, departures and honours

Professor **Duncan Bentley** has been appointed as the new Pro Vice-Chancellor Curtin Business School, commencing in mid-April 2008. Duncan is currently Pro Vice-Chancellor Teaching and Learning at Bond University and has also served as Dean of the Faculty of Law there. He specialises in international tax administration and taxpayers' rights and is delighted to be joining a strong tax faculty with an excellent ATTA membership.

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**Kerry Brewster** works part-time at Melbourne Law School as Tax Group Co-ordinator, research assistant on an Employee Share Ownership Project and as a sessional tutor in tax law. Kerry is also studying towards a Master of Taxation at Melbourne University. Previously, she worked in the the tax group at Blake Dawson Waldron, Melbourne, and prior to that she worked as a general commercial lawyer in Cairns. Her current research interests are the taxation of superannuation in Australia and retirement income policy generally, both here and overseas - in particular, their implications for the traditional tax policy goal of equity.

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Congratulations to **Celeste Black, Ranjana Gupta** and **Mark Keating** on their promotion as senior lecturers at the Sydney Law School, Auckland University of Technology and the University of Auckland, respectively.

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**Audrey Sharp** (University of Auckland) and **Borbala Kolozs** (Vienna University of Economics) have been awarded an Atax Fellowship at the Australian School of Taxation, University of New South Wales for 2008 and will commence respectively in August and September.

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**Jacqui McManus** resigned from Atax, in December 2007 and has moved into the Centre of Learning, University of New South Wales.

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**Geoff Dobbs**, formerly with CCH is now the Victorian sales representative for Federation Press, based in Melbourne.

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**Christine Peacock** has moved from Business Law and Taxation at Monash University to the Law School at Deakin University.

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**Maree McCarthy** has been with James Cook University Brisbane Campus for 12 months. She has spent 23 years with the Australian Taxation Office, most recently as an Audit Manager and Technical Team Leader. Over the past 10 years, she has worked as a sessional lecturer with Victoria University of Technology (now Victoria University), Swinburne University, La Trobe and Queensland University of Technology. Her research interests are in Aggressive Tax Planning, the jurisprudence of Part IVA and Effective Teaching Methodologies, particularly relating to International Students.

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**Gerald Kenneally**, a former Associate Professor, at the University of Sydney Law School, passed away on the 26 December 2007. Gerald and Ross Parsons began the teaching of income tax law in the Master of Laws curriculum at the University of Sydney in the 1960s. He co-wrote the University of Sydney law school notes on income taxation with Parsons, which was an early forerunner to Ross Parsons' *Income taxation in Australia*, 1985 <http://setis.library.usyd.edu.au/oztexts/parsons.html> Gerald



started his tax career in the ATO and taught tax at Sydney Law School until his retirement through ill health in the late 1970s. He was wonderful colleague with an Irish sense of humour and a never-say-die attitude when it came to battles with any form of bureaucracy.

## **9 Renegotiating New Zealand's tax treaty with Australia**

From 31 March to 4 April this year the New Zealand government will undertake the first round of negotiations with Australia on the two countries' Double Tax Agreement (DTA). This tax treaty is necessary as people who receive income from a source in one country and are resident in the other may be liable to pay tax in both countries. The DTA avoids this double tax. Negotiations will take several rounds due to the highly technical nature of the treaty and because each government will need to be comfortable with the resulting alteration to their taxing rights.

Renegotiating this tax treaty is a significant endeavour. New Zealand's relationship with Australia is uniquely important and the tax on investments and income flows between the two countries is central to this. This tax not only has implications for governments' fiscal positions (and need for other sources of tax revenue, among other things) but influences many other issues including:

- the quantum, quality and direction of trans-Tasman investment, incentives for Kiwi firms to relocate to Australia (or vice versa), or to operate branches in the other country
- incentives for Australian-owned banks to retain profits and operations in New Zealand, which has implications for New Zealand's entire financial system (given Australian banks' significant ownership of New Zealand financial assets)
- incentives for Kiwi workers who relocate to Australia to retain a stake in New Zealand (eg, houses or bank accounts) and firms' ability to shift labour resources between the two countries. Among other things, this could influence how Kiwi rugby coaches who coach (or players who play) in Australia would be taxed.

## **Patrick Nolan**

## **10 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, June 2006 and June 2007 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 doctoral 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 2008.

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

## **11 European Court of Human Rights**

"From: International Law Librarians List (Int-Law) on behalf of Betty Jean Haugen

Sent: Mon 21/01/2008 4:14 AM

To: Int-Law@CIESIN.COLUMBIA.EDU

Subject: Re: [Int-Law]

P.S. The Court's home page is well worth a look (and including on your bookmarks or link-list): <http://www.echr.coe.int/echr>

In addition to finding judgments in full text, there's lots of helpful info such as the Convention text in many languages, the Rules of the Court, the composition of the Court, info for persons wishing to appeal their case to the Court, etc.

If you're looking for secondary literature on court cases, it's possible to search the Court library's database, for locating and verifying. The library doesn't do interlibrary loans, but I have sometimes been able to locate articles in journals or books that my library has, but that aren't indexed any where else. And have been able to find relevant Council of Europe publications in PDF, such as the manuscript of a speech held in the 80's by a former judge that one of my students was struggling to find - that "everyone referred to, but no one could say when and where was published"!

All this info is searchable free of charge!

Betty Haugen  
Norwegian Center for Human Rights"

## **12 Vacancies**

Academic positions available at all levels

**University of New South Wales Faculty of Law** LAW SCHOOL REF. 5613NET

The Law School is seeking to appoint outstanding scholars with a proven research record and with exceptional research potential. Successful applicants will be expected to show strong leadership in the School's research activities and participate actively in a thriving research culture. Applications for these positions are welcomed from people able to demonstrate superior research, teaching and accomplishments in service.

Several positions are available covering all levels from Lecturer to Professor. The Faculty reserves the right to appoint at the most appropriate level.

With students who are among the best of their generation, academic staff with a reputation for excellence in research, a new law building and a teaching model that places our students at the centre of all we do, the Faculty of Law at UNSW is the pacesetter for legal education and research in Australia. The Law School is committed to further developing its strong research culture across the major areas of law on issues of key contemporary significance.

People from EEO groups are encouraged to apply. The University reserves the right to fill the position by invitation or not to fill the position. Membership of a University approved superannuation scheme is a condition of employment for this position

Any further enquiries to Associate Professor Brendan Edgeworth, Head of School, School of Law on (61 2) 9385 2862 or email: [b.edgeworth@unsw.edu.au](mailto:b.edgeworth@unsw.edu.au)

Interested applicants will need to supply a full CV and a letter of application which demonstrates your superior research and future research plans, excellent teaching and areas of teaching interest and substantial accomplishments in service. These should be emailed to [seniorads@unsw.edu.au](mailto:seniorads@unsw.edu.au)

For Faculty information <http://www.law.unsw.edu.au>

Applications close: 03 March 2008

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**University of Newcastle Faculty of Business and Law**

Professor/Associate Professor of Law

Senior Lecturer/Lecturer/Associate Lecturer in Law

(up to four positions), School of Law, Position No. 897

**General Information**

The School of Law is part of the Faculty of Business and Law. The Faculty of Business and Law has an excellent reputation for the quality of its programs. The School of Law's integrated Professional Program was the first in Australia where students could take the three components of professional legal training – theoretical learning, skills training and experiential learning – at the same time. The University of Newcastle Legal Centre is the centerpiece of this clinical program. Functioning as both a legal practice and a teaching facility, the Centre provides students with a matchless learning experience, through working with the Centre's solicitors and dealing with real clients with actual legal problems. The School's first-class facilities, as well as its innovative, integrated approach to legal education, ensures that graduates gain all the necessary theory, skills and experience for a successful career in legal practice.

The School is seeking to appoint applicants with teaching and research interests in Corporate and Commercial Law (particularly Competition Law), Employment Law or Administrative Law. The capacity to contribute to the Professional Program will be a definite asset.

We offer great employee benefits such as: generous 17% superannuation; onsite state of the art gymnasium facilities; ongoing emphasis on professional development and a further 2% salary increase in 2008

The positions may be offered on a full time or part time, continuing or fixed term basis.

Applicants for level A and B positions are invited to indicate their preference for a teaching-intensive or research-intensive career path.

All applicants must indicate the level they are applying for on the Application for Employment Cover Sheet and their area of research interest - Corporate Law, Commercial Law, Competition Law, Employment Law or Administrative Law.

**Position Description**

Duties and responsibilities include, but are not limited to

**Research**

- Establish or participate in research programs that can attract external funding
- Conduct research and publish scholarly papers

**Teaching**

- Actively participate in the School's teaching programs
- Enthusiastically teach and supervise postgraduate research students

**Services**

- Assist the School in delivering a range of administrative functions
- Contribute to the decision making process and serve on relevant School, Faculty and University committees

**Selection Criteria**

**Associate Lecturer – Level A**

- Progress towards or willingness to undertake PhD or equivalent academic and/or professional experience
- Willingness to undertake research, such as publications, conference papers and/or thesis chapters
- Evidence of potential to undertake tutoring and/or lecturing
- Commitment to the delivery of high quality teaching, including teaching and course material, where appropriate under the direction of more senior academic staff
- Willingness to undertake administrative duties at course, School and Faculty level

- Willingness to engage with the professions, business and the community
- Ability to work cooperatively with academic and administrative staff
- Willingness to contribute effectively as a member of a cohesive team.

#### Lecturer – Level B

- Substantial progress towards PhD or equivalent academic and/or professional experience
- Demonstrated research potential, such as publications, conference papers and/or thesis chapters
- Evidence of tutoring and/or lecturing skills and a commitment to the delivery of high quality teaching
- Evidence of potential for future development in research and teaching and learning, including supervision of research higher degree students
- Demonstrated potential to teach across a range of disciplines/topic areas
- Willingness to supervise postgraduate and research higher degree students
- Willingness to engage with the professions, business and the community
- Ability to work cooperatively with academic and administrative staff
- Willingness to contribute effectively as a member of a cohesive team.

#### Senior Lecturer – Level C

- PhD or equivalent academic and/or professional experience
- Proven research performance as evidenced by refereed publications
- Evidence of high performance in teaching and learning, including course and program curriculum development
- Evidence of external research grants or potential to gain external research funding
- Demonstrated ability to teach across a wide range of disciplines/topic areas
- Proven capacity to supervise postgraduate and research higher degree students
- Evidence of academic, administrative and strategic leadership skills

#### Associate Professor – Level D

- PhD or equivalent academic and/or professional experience
- Proven research performance at a high level - as evidenced by refereed publications in national and international journals (or equivalent), competitive external research grants, and evidence of the ability to provide research leadership to individuals and teams
- Evidence of high performance in teaching and learning, including course and program curriculum development
- Demonstrated ability to teach across a wide range of disciplines/topics
- Proven capacity to supervise postgraduate and research higher degree students
- Evidence of academic, administrative and strategic leadership skills at the level of Head of School, assistant Dean or similar role
- Evidence of engagement with the professions, business and the community
- Ability to work cooperatively with academic and administrative staff
- Demonstrated ability to contribute effectively as a member of a cohesive team

#### Professor – Level E

- PhD or equivalent academic and/or professional experience
- Proven research performance as evidenced by refereed publications in national and international journals (or equivalent) and competitive external research grants.
- Proven research leadership, including the ability to foster the research of individuals and groups within a specific discipline area
- Evidence of leadership in teaching and learning, including innovation in course and program curriculum development and development of educational policy
- Demonstrated ability to teach across a wide range of disciplines/topics
- Demonstrated ability to contribute to areas related to clinical practice
- Proven capacity to supervise postgraduate and research higher degree students
- Strong evidence of achievement as an academic, administrative and strategic leader
- Evidence of promoting links within the professional and wider community within a specific discipline area
- Ability to work cooperatively with academic and administrative staff
- Demonstrated ability to contribute effectively as a member of a cohesive team

- Ability to provide leadership at Head of School (Dean of Law) or Assistant Dean level

The Position Classification Standard for Associate Lecturer, Level A should be viewed before applying.  
The Position Classification Standard for Lecturer, Level B should be viewed before applying.  
The Position Classification Standard for Senior Lecturer, Level C should be viewed before applying.  
The Position Classification Standard for Associate Professor, Level D should be viewed before applying.  
The Position Classification Standard for Professor, Level E should be viewed before applying.

#### Conditions and Benefits

Academic Level A \$47,384 to \$64,304 per annum

Academic Level B \$67,689 to \$80,382 per annum

Academic Level C \$82,919 to \$95,613 per annum

Academic Level D \$99,843 to \$109,993 per annum

Academic Level E \$128,611 per annum

The University will provide a basic level of superannuation to Unisuper Accumulation 1.

Compulsory contributory superannuation with additional employer contributions may also be offered with this appointment.

For successful applicants offered positions at either of the Academic Levels A, B, C or D you will be offered employment on an Australian Workplace Agreement (AWA). You may choose to have your conditions of employment covered by an AWA or a Certified Agreement.

For successful applicants offered a position at Academic Level E employment on an Australian Workplace Agreement (AWA) with an attractive remuneration package, including potential for a performance based incentive payment. Acceptance of an Australian Workplace Agreement is a condition of appointment for the successful applicant.

A range of flexible salary packaging options is also available.

Further information on benefits and conditions of employment is available at the following link: <http://www.newcastle.edu.au/service/employment/conditions.html>

#### Further Information

For additional information on the position contact: Professor Ted Wright, Dean of Law on (02) 4921 5119 or email [Ted.Wright@newcastle.edu.au](mailto:Ted.Wright@newcastle.edu.au).

#### Closing Date

Friday 28th March 2008

Note: All applications must include a statement addressing each selection criteria.

All applications must include the Application for Employment Cover Sheet (PDF or MS Word) including an email and/or fax address for each nominated referee.

Applicants for level A and B positions must indicate their preference for a teaching-intensive or research-intensive career path.

All applicants must indicate the level they are applying for on the Application for Employment Cover Sheet and their area of research interest Corporate Law, Commercial Law, Competition Law, Employment Law or Administrative Law.

Please read the important information contained via the How to apply link before submitting your application.

#### How to Submit Your Application

DO NOT send your application to the Faculty or Division in which the position is located.

For Internal applicants Current University of Newcastle staff members MUST use HRonline to lodge their application.

- Log into HRonline
- Click on University Job Vacancies
- Click Apply for a Vacancy and select the position you wish to apply for

#### For External applicants

Please forward your application by email to: [employment@newcastle.edu.au](mailto:employment@newcastle.edu.au) and ensure you quote the position number and title in the subject line of your email.

Attachments must be in either Word Version 6.0 (.doc) or later, or Rich Text Format.

Applicants who do not have access to email can still provide a paper application, in one of the following ways:

You should staple your application in the top left corner with the Application For Employment Cover Sheet (PDF or MS Word) on top. Please do not submit your application(s) in binders, folders or plastic sleeves as often the applications are required to be photocopied by Human Resource Services staff.

1. By hand, ensuring that you include one (1) copy of your complete application to:

Human Resource Services  
1st Floor, Eastern Wing  
The Chancellery  
Ring Road  
Callaghan Campus  
The University of Newcastle

2. By mail, ensuring that you include one (1) copy of your complete application to:

Client Service Teams  
Human Resource Services  
University of Newcastle  
CALLAGHAN NSW 2308  
Australia

Envelopes containing your application should be clearly marked "Confidential", and indicate the Position Number for which you are applying.

3. By fax, sending one (1) copy of your application to:

a confidential fax on (+61 2) 4921 5285.  
The University values equity and diversity.

### **13 United Nations Treaty Series**

"Dear Colleagues:

For those of you who have not heard about this yet: the UN Treaty Series Collection online can now be accessed without subscription. I was totally surprised when we received a partial refund for our subscription to the UN Treaty Series database last Thursday. I immediately wrote to UN Publications, asking for a confirmation of this stunning news and received the following information: Treaty Series on-line is FREE as of 1 October 2007. Please try to access Treaty Series on-line as follows:

As of 15 November 2007, precisely as stated on the home page of the UNTC at <http://untreaty.un.org>, the world-wide access to All databases has been offered via a single generic username/password combination:

Username: treaties; Password: 12345. If you have any questions regarding this database please e-mail [treaty@un.org](mailto:treaty@un.org).

Well, I have been able to access the UNTC database and viewed some treaty texts without the username and password as given above – simply by visiting <http://untreaty.un.org> then selecting "Access to Databases" and finally clicking on "United Nations Treaty Series" - followed by a normal treaty search.

I am surprised that this important development came about so very quietly - as of now there is not even a General Assembly resolution that specifically mentions this new free access to the UN Treaty Series. So far I could only find A/RES/62/62 (adopted 6 Dec. 2007) which states in operative para. 9 that the Assembly "welcomes the placing on the Internet of the Reports of International Arbitrary Awards ... and other legal information". I found a more specific reference in U.N. Doc. A/62/503 (dated 25 Oct. 2007) via a full text search in the ODS, in para. 47: "In keeping with the wishes of Member States and to promote

increased familiarity with and wider appreciation of international law as mandated by the General Assembly, steps have been taken to further facilitate access to the United Nations Treaty Collection on the Internet. It is envisaged that the user-fee mechanism which was introduced in 1997 in response to ... will be discontinued by the end of 2007."

Best regards,  
Wiltrud

Wiltrud Harms  
Reference Specialist for United Nations and Human Rights Law  
University of California, Berkeley  
Law School Library  
Berkeley, CA 94720-7210  
Phone: (510) 643-6405  
Fax: (510) 643-5039"  
Source: International Law Librarians List (Int-Law) on behalf of Wiltrud Harms, 29/01/2008

Dear Colleagues,

Following the message by Wiltrud Harms, the Treaty Section is indeed very pleased to inform you that the database is again free of charge. But at the same time, we need to alert you to the fact that the website that you see will be abolished and replaced by a new website, which is currently under construction.

As the opening page of the current site mentions: the site was frozen per 15 November. This means that the status of the multilateral treaties has not been updated since. The Depository Notifications have been added since then.

We do intend to inform you widely, once the new site is in place.

With best regards,

Annebeth Rosenboom  
Chief, Treaty Section  
Office of Legal Affairs  
United Nations  
Source: International Law Librarians List (Int-Law) on behalf of Wiltrud Harms, 30/01/2008

## **14 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 29 February 2008 Associate Professor **Lisa Philipps**, Osgoode Hall Law School of York University, Canada: Helping out in the family firm: the tax treatment of unpaid market labor.

**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>

**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) 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.

Taxation Institute's **International Conference** 'A Professional Pilgrimage,' Monday 3rd November 2008 to Wednesday 5th November 2008 Taj Mahal Hotel - New Delhi.

The technical program is being finalised and will be available in February 2008.

Now is the time to seek technical and practical insights into the taxation issues that are emerging from the increasing opportunities to do business overseas. In particular the Conference will focus on tax issues and the business relationship between Australia and India in this regard. Some of the wide ranging issues that will be covered at this conference 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

As expected an excellent line up of speakers will ensure you are fully informed, including: Gordon Cooper - Cooper & Co, NSW, Indian Finance Minister, Prashant Khatore - Ernst & Young, New Delhi and Gil Levy - MGI Boyd, NSW.

Registration fee is \$2,500 and includes:

- Conference registration
- Morning and afternoon teas
- Lunches
- A ticket to the Welcome Cocktail Function (Monday 3rd November 2008)
- A ticket to the Conference Dinner (Tuesday 4th November 2008)

Please note all flights, accommodation, transfers, tours and incidentals will be an additional cost to the delegate and accompanying persons. For further information, please contact: Sarah Hadfield, National Events Manager, Taxation Institute of Australia T: 1300 733 842 | E: [nationaleducation@taxinstitute.com.au](mailto:nationaleducation@taxinstitute.com.au)

**Twenty First Annual Australasian Tax Teachers Association Conference 2009**, 19 - 21 January 2009, University of Canterbury, Christchurch, New Zealand. Organising committee: Adrian Sawyer; Shelley Griffiths; Alistair Hodson and Andrew Maples. Contacts: [atta09@uco.canterbury.ac.nz](mailto:atta09@uco.canterbury.ac.nz); Phone: +64 3 364 2162; <http://www.conference.canterbury.ac.nz/atta09>

**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. Past workshops have been sell out events. Registration will open in late February. If you are interested in attending the conference and would like to be added to the mailing list please email your name, contact email and phone number to [unsw.law@unsw.edu.au](mailto:unsw.law@unsw.edu.au). If there is a particular topic or speaker you would like to be included in the workshop program please email the details to [unsw.law@unsw.edu.au](mailto:unsw.law@unsw.edu.au).

## Overseas

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

Asia-Pacific Centre for Environmental Law, Law Faculty, National University of Singapore.  
**The Ninth Global Conference on Environmental Taxation**, Thursday 6 November to Friday 7 November 2008

“Environmental Taxation and Challenges of the Urban Environment:  
Role of Taxation and other Market-based Instruments –  
Exchange of Experiences between Developed and Developing Countries”

### **Call for Papers**

The 9th Global Conference on Environmental Taxation will be hosted by the Asia-Pacific Centre for Environmental Law (APCEL), Faculty of Law, National University of Singapore (NUS). Other partners include the Centre on Asia and Globalisation at the Lee Kuan Yew School of Public Policy, NUS; the Association of Chartered and Certified Accountants in Singapore (ACCA), the IUCN Academy of Environmental Law, the International Tax and Investment Centre (ITIC) in Washington DC, and the Environmental Tax Policy Institute, Vermont Law School, USA.

The conference will focus on the special problems of the urban environment and the challenges which confront cities and megacities. Issues to be examined include energy generation and consumption, transportation, pollution, population growth, housing, urban development and public health. The role and efficacy of fiscal policies and market-based instruments will be evaluated, particularly from the perspectives of developed and developing countries. The conference aims to create a venue for discussions and the sharing of experiences on the use of fiscal instruments to guide policy makers toward ensuring the sustainability of urban environments in the wake of rapid industrialization, depleting natural resources, continued population growth, and climate change.

This annual series of conferences provides a global forum for the exchange of ideas, information and research findings on environmental taxation and economic instruments across international boundaries and professional disciplines. It has become one of the largest annual international gatherings of academic scholars, government officials, practitioners, NGOs and others from many disciplines, to discuss how fiscal and other economic instruments can help create a sustainable economy. Selected papers presented at the conferences are published in *Critical Issues in Environmental Taxation*, a series of refereed books published by Oxford University Press.

Please send abstracts of papers / inquiries by email to Assoc Prof LYE Lin Heng, at [lawlyelh@nus.edu.sg](mailto:lawlyelh@nus.edu.sg), with a copy to [lawapcel@nus.edu.sg](mailto:lawapcel@nus.edu.sg)

Abstracts should not exceed 350 words and must be received no later than April 30, 2008 to be considered. They should contain a short biography and contact information. Writers will be informed by May 31, 2008 if their papers have been selected for presentation. Successful applicants must provide a draft copy of their papers by 15 October 2008. Presenters will have the opportunity to submit their final papers for consideration towards publication.

**Canadian Tax Foundation** Event schedule 2007-2008

<http://www.ctf.ca/profDev/schedule1.asp>

**Graduate Student Tax Forum** McGill University Faculty of Law, Montreal, Canada 28 May 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)

**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 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://www2.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

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. 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.

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.

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.

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.

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.

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.

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

(2008) 27 (1) *Australian Tax Review*

- Editorial - The new Labor government and taxation: Business as usual?

- Deductions and illegal income – **Philip Burgess**

- The tax position of charities in Australia – why does it have to be so complicated? – **Ann**

**O'Connell**

- Foreign tax credits and overseas investment: More reform necessary? – Philip Bender

**Eccleston, Richard** 'The Howard Government, capital taxation and the limits of redistribution?' (2007) 42 *Australian Journal of Political Science* 351-65

Fenna, Alan 'Governing in good times: Fiscal policy and tax reform in Australia 1996-2006.' (2007) 42 *Australian Journal of Political Science* 329-49

(2007) 10 (1) *Journal of Australian Taxation*

- Employment Disputes: The Implications of Taxing of Settlement Receipts As Eligible Termination Payments - **Celeste M Black**
- Resolving the Personal Services Income Dilemma in Australia: An Evaluation of Alternative Anti-Avoidance Measures - Scott Pennicott
- The Taxing Effects of the Advance Pricing Arrangement Program: A Review of APAs and Their Impact on Stakeholders - **Kerrie Sadiq**

**Freudenberg, Brett** and Lupton, M 'Empowerment for lifelong learning: Embedding information literacy into the Business curriculum', Proceedings of the Effective Teaching and Learning Conference 2004

(2007) 3 (1) *JATTA*

- Part IVA: The relevance of subjective purpose in drawing the conclusion under Section 177D - **Domenic Carbone**
- Australia's taxation regulation impact statements – helping or hindering accountable representative democracy? - **Mark Burton**
- Employee share ownership plans in Australia: the taxation law framework - **Ann O'Connell**
- Operating and finance leases in an income tax context - **Geoffrey Hart**
- Partners or combatants: a comment on the Australian Taxation Office's view of its relationship with the tax advising profession - **Justin Dabner**
- The reform of partnership law and taxation in New Zealand - **Andrew Smith**
- Just what is a 'residence for GST purposes'? - **Tony van der Westhuysen**

**Mackenzie, Gordon** 'Superannuation taxation: less equitable, less functional' (2007) 36 (3) *Dialogue* 33-41

(2007) 13 (4) *New Zealand Journal of Taxation Law and Policy*

- **Adrian Sawyer** and **Lin Mei Tan**, "Editorial"
- **Andrew Smith**, "Comment: Expert Accounting Evidence and New Zealand Tax Litigation: A Research Note"
- Eugen Trombitas, "Comment: Trinity Exposed: Does the Emperor Really Have No Clothes or is He Wearing an Unusual Silver Rugby Jersey? — The Latest News from the GAAR Front"
- **Ranjana Gupta**, "How Perceptions of Tax Evasion as a Crime and Other Offences Mirror the Penalties"
- Jonathan Barrett, "Equity in Local Government Rating"
- **Kerrie Sadiq**, "The Taxation of Multinational Banks: Alternative Apportionment through a Unitary Taxation Regime Aligning with Economic Reality"
- **Peter Vial**, "The Accidental Taxpayer: Collateral Damage from Proposals to Reform the Definitions of Associated Persons?"

Nielson, Leslie and Harris, Barbara *Chronology of superannuation and retirement income in Australia*,

6 February 2008, Canberra, Parliament of Australia, Parliamentary Library, Economics Section [http://www.aph.gov.au/library/pubs/BN/2007-08/Chron\\_Superannuation.htm](http://www.aph.gov.au/library/pubs/BN/2007-08/Chron_Superannuation.htm)



Subramaniam, N and **Freudenberg, Brett** 'Preparing Accounting Students for Success in the Professional Environment: Enhancing Self-efficacy through a Work Integrated Learning Programme' (2007) 8 (1) *Asia-Pacific Journal of Cooperative Education* 77-92

**Voyce, Malcolm**; Brookhouse, Jennifer; Charaneka, Scott & Semple, Lachlan *Guide to estate planning*, 2<sup>nd</sup> ed, North Ryde, NSW, CCH Australia, 2007

## **Overseas**

*Bulletin for International Taxation* Number 2 - 2008

- Obituary - In Memoriam Klaus Vogel, 1930-2007 - Moris Lehner
- Tax Treaty News - Klaus Vogel
- Interpretation of the Non-Discrimination Article of the OECD Model - John Avery Jones and Catherine Bobbett
- Selected Aspects of Australia's Emerging "Model" Double Taxation Treaty - **Michael Dirkis**
- Tax Reform in France: Sarkozy's Tax Package of August 2007 - Lukasz Stankiewicz
- Recent Developments in US Subnational State Taxation with International Implications - Walter Hellerstein

*Bulletin for International Taxation* Number 3 - 2008

- In Defence of the European Court of Justice - Frans Vanistendael
- In Defence of the European Court of Justice - Response to Frans Vanistendael - Maarten J Ellis
- Fifth Protocol to the Canada-United States Tax Treaty - Nathan Boidman and Michael Kandev
- Sometimes Even Nothing Can Be Taxable in South Africa - Ernest Mazansky
- Rationalizing EU Taxation of Commercial Motor Fuel: Harmonized Rates versus Apportionment - Technological Considerations - Charles E McLure, Jr

*Derivatives and Financial Instruments* Number 1 - 2008

- Netherlands - Supreme Court Ruling on Taxation of Convertibles and Application of Participation Exemption: A Discussion of the Case and Its Broader Meaning - Erik de Gunst and Joost W Rompen
- How Should a Corporation Strategically Review Its Capital Markets and Financial Activities in the United States? - Viva Hammer
- Australia - Thin Capitalization and Transfer Pricing - Anton Joseph
- New Zealand - Changes in International Taxation - Anton Joseph
- Portugal - Change in Swap and Exchange Forward Taxation - Jorge Figueiredo
- Switzerland - Indirect Partial Liquidation: New Tax Rules - Peter Reinartz and Marcel R Jung

*European Taxation* Number 2 - 2008

- Overview of the French CFC Legislation - Bruno Gouthière
- Tax Avoidance and Capital Gains on Securities: Lessons from Recent Danish Supreme Court Cases - Jakob Bundgaard and Arne Møllin Ottosen
- The Belgian Patent Income Deduction - Eric Warson and Manuella Foriers
- Opinion Statement on the Possible Introduction of an Optional Reverse-Charge Mechanism for VAT -- Impact on Businesses -- October 2007
- Italy/International - The Concept of a Permanent Establishment within a Group of Multinational Enterprises - Caterina Innamorato
- Netherlands - Stand-By Fee Taxable in Residence State under Art. 15 of the OECD Model - Frank PG Pötgens
- United Kingdom - Boake Allen (or NEC Semi-Conductors): Non-Discrimination, Advance Corporation Tax, Tax Treaties and the Free Movement of Capital - Brian Cleave

*International Transfer Pricing Journal* Number 1 - 2008

- United States - Section 1059A: An Obstacle to Achieving Consistent Legislation? - Mayra O Lucas Mas
- Stripping the Functions of Producing Affiliates of a Multinational Group: Addressing Tax Implications via Economics of Contracts - Andrea Musselli and Alberto Musselli
- Should Depreciation Be Marked Up in a Transactional Net Margin Method Context for Service Providers? - Jamal Hejazi
- Comparative survey
- Transfer Pricing Rules for Transactions Involving Low-Tax Countries
- Canada - J. Scott Wilkie
- Denmark - Jonathan Bernsen, Benedicte Byrgesen and Andrea Markholst Nørby
- Ireland - Dan McSwiney, David Caraher, Michelle Louw
- Italy - Carlo Galli
- United States - Deloris R Wright
- Recent developments
- India - Commentary on New Tax Code Expected in 2008: Anti-Avoidance and Tax in the Small Huge World - Shiv Kapoor
- Transfer Pricing and Intangibles: Summary of Discussions at the 61st IFA Congress in Kyoto - Giammarco Cottani

*International VAT Monitor* Number 1 - 2008

- Fiscalis 2013 Programme - Patrick Wille
- Amendments to the EU VAT System - Walter van der Corput
- The EU VAT Exemption for Cost-Sharing Associations - Joep Swinkels
- Standstill Provisions under EU VAT – Fuel for Polish Passenger Cars - Krzysztof Lasiński-Sulecki
- The Enforcement of Tax Compliance in the US through Public-Private Contracts - Robert F van Brederode
- Transfer Pricing for VAT in Spain - Mayra O Lucas Mas
- Practical Information on European VAT - Fabiola Annacondia and Walter van der Corput
- VAT News - Reports from: Antigua and Barbuda, Argentina, Australia, Austria, Bosnia and Herzegovina, Brazil, Bulgaria, Canada, Chile, Cyprus, Denmark, European Union, Finland, France, Germany, Ghana, Indonesia, India, Ireland, Isle of Man, Italy, Japan, Jersey, Laos, Latvia, Luxembourg, Nepal, Netherlands, Peru, Poland, Portugal, Romania, Russia, Slovak Republic, Slovenia, South Africa, Spain, Sri Lanka, Sweden, Turkey, United Kingdom, United States, Uzbekistan and Zimbabwe.
- VAT case notes - Reports from: Canada, Germany, Russia, South Africa and Sweden.
- ECJ VAT Cases

Ming, Ho Chi 'Will the ING Baring decision turn the tide in favour of taxpayers in offshore claims' (January 2007) *Hong Kong Lawyer* 54-56

In July 2006 the Jean-Monnet-Conference, Tax Compliance Costs for Companies in an Enlarged European Union” took place in Rust (Burgenland, Austria). The conference was organised by the Institute for Austrian and International Tax Law and was funded by the European Commission, the Federal Ministry of Science and the City of Vienna. The findings and results of the research are now also available in book form. 18 National Reports from countries all over the world and a general report deal with the basics of administrative and compliance costs of taxation in general as well as compliance costs in the field of transfer pricing in particular. Further, this book goes also into detail on the European Commission’s long term strategy to introduce a Common Consolidated Corporate Tax Base (CCCTB). The book is completed by three additional reports on specific issues. The publication is available under the title, *Tax compliance costs for companies in an enlarged European Union* and is published by Linde Verlag.

## 16 Quotable quotes

“We run 10 million phone calls a year.”

Michael D'Ascenzo during questions and answers, ATTA Conference, Hobart, 24 January 2008

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“Former deputy prime minister Tim Fischer has recommended a congestion tax to encourage Melburnians out of their cars and into public transport.

Mr Fischer, a senior transport consultant, has also called on the Victorian government to hire a high-level committee to plan to eliminate gaps in the state's road, rail and port systems, Fairfax newspapers reported today.

The congestion tax, similar to existing taxes in London and Singapore, would be collected electronically and would apply to cars entering central Melbourne, Mr Fischer said”.

Source: ‘Vic: Congestion tax answer to Melbourne transport woes: Fischer,’ AAP 4 February 2008, via CCH *Daily Email Alert*

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“The Federal Government spent more handing out tax breaks last financial year than it did on education, defence, transport, community services and culture combined.

Treasury figures released yesterday put the cost of tax concessions and handouts at more than \$50 billion for the 2006-07 financial year. The biggest break went to people putting money into superannuation, which shaved \$25 billion from the Government's coffers.

A tax expert, Julie Smith, said the benefits from tax breaks on superannuation and capital gains discounts largely flowed to higher income earners.”

Source: Saulwick, Jacob ‘Tax breaks cost the Government \$50b’ *Sydney Morning Herald Weekend Edition* 26-27 January 2008, p 3

\*\*\*\*\*

“Australians paid an average of \$14,571 tax in 2005-06, an increase of 5.5 per cent from the previous year, the latest Australian Bureau of Statistics year book reveals. The 2008 Year Book, released today, shows people paid more tax despite regular cuts in income tax rates.

Overall, Australians paid a total of \$297 billion in taxes in 2005-06, compared with \$278 billion in 2004-05.

Most of the tax take goes to the commonwealth in the form of tax on income and on goods and services.

The year book showed total income tax for 2005-06 amounted to \$176 billion (up by \$13 billion), while GST was \$67.8 billion (up \$3 billion).”

Source: ‘Tax take on the rise,’ AAP 7 February 2008, via *CCH Daily Email Alert*

## **ATTA News March 2008**

<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>

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### **1 Presidential column**

Dear ATTA Members

Many of you will already be aware that Cynthia Coleman is retiring after nearly 30 years at the University of Sydney. Item 7 contains tributes to Cynthia from two of her colleagues. I would also like to note the incredible contribution that Cynthia has made to tax teaching in Australia. However, it will be the support that Cynthia has given me personally that I will always be grateful for. Cynthia has been a true inspiration to me over the years, always encouraging me and understanding the unique issues facing female academics. For me one of the highlights of each ATTA conference is catching up with Cynthia. I am sure that there are many ATTA members who have similar stories to tell.

There are two administrative matters this month. Please note the 2009 ATTA Conference website is now live. It's never too early to start booking flights and writing abstracts so I encourage you to check out the website. Secondly, applications for the Graham Hill IFA research prize are being called for. The prize is open to Australian PhD students with a tax topic in an international or comparative area. More details are at Item 4.

I wish everyone a happy and safe Easter.

All the best,

Kerrie

## 2 ATTA 2009 Conference

The ATTA 2009 Conference website is now live. The URL is: <http://www.conference.canterbury.ac.nz/atta09>. When you visit the website there is a variety of useful and helpful information including;

- Welcome letter providing details about the 2009 ATTA Conference (from 19-21 January 2009), including the Conference theme: “Tax & Sustainability” – more on this later
- Information on hosts of previous ATTA Conferences
- Photos of the members of the Conference Organising Committee
- The Call for Abstracts and Papers – this contains a link to the UC Conference office website into which all details for registration, completing abstracts and submitting papers are to be made.
- A draft Conference Programme,
- Important dates (this includes dates for submission of abstracts and accepted papers), and
- Information about Christchurch and Canterbury.

More information will appear over the next few months including details of keynote speakers and our conference sponsors. However, please note that the call for papers is now open, with abstracts (and completed papers) welcome, with a closing date of 28 July 2008. Thus you need to act now and get your ideas into abstract form!

This is the 21<sup>st</sup> ATTA Conference, suggesting that ATTA has now “come of age”! We plan to mark this occasion during the Conference.

In terms of the draft programme there will be a doctoral workshop on the first morning (Monday 19 January), followed by a teaching-focussed session on the Monday afternoon. The next two days will comprise a number of keynote speakers and concurrent sessions, interspersed by memorable social events and opportunities to network.

The 2009 ATTA Conference Theme, as announced at the 2008 ATTA Conference in Hobart, is: “Tax and Sustainability”. This includes papers on topics addressing the role that tax policy should play with sustainability of the environment. We are also keen to receive papers considering the sustainability of existing taxes (for example, is the income tax, as it currently operates, sustainable?), the tax mix, the pace of change of tax legislation & regulation, etc, as well as areas that taxation needs to change in the future in order to maintain a sustainable tax system. Judicial & tax policy officials’ perspectives will be sought in addition to academic analysis. Importantly papers on other themes are also welcome.

Mid January is school holiday time in New Zealand so a lot of people will be travelling and enjoying the last few weeks before the year commences. Thus it is important to book your flights and accommodation early so as not to be disappointed. Many airlines service Christchurch from the east coast of Australia, with the competition keeping flight costs down. The weather is usually good at this time so plan on combining your conference stay with a holiday. Christchurch is the gateway to the South Island and for those that saw the DVD at the 2008 Conference, Christchurch and Canterbury have a lot to offer, along with the rest of the country.

Accommodation options are being prepared, with options including modern University hall accommodation on site, motels within easy walking distance, and two hotel/apartments within a short journey by bus/mini van to the Ilam campus of the University of Canterbury.

Plan to make ATTA and Christchurch part of your plans for early 2009! We look forward to seeing you all in January 2009!

On behalf of the Organising Committee:

Prof Adrian Sawyer, Shelley Griffiths, Alistair Hodson and Andrew Maples.

### **3 2007 IFA Graham Hill Travelling Prize Report**

As the recipient of the 2007 IFA Graham Hill Travelling Prize I was able to travel and attend the 61st Congress of the International Fiscal Association in Kyoto, Japan from 30 September to 5 October 2007. The IFA congress attracts hundreds of participants from around the world and resembles something of a major event complete with an opening ceremony featuring local school children singing 'It's a small world'.

I participated in the thesis poster program where I was able to present a synopsis of my doctoral thesis to a wide range of participants. There was great interest in my research program and I was able to establish some strong links with other scholars and practitioners from across a range of jurisdictions. The ability to attend the scientific program provided a valuable opportunity to obtain information on current issues in international taxation specifically on the issue of transfer pricing.

I would like to express my sincere gratitude to the organisers of the IFA prize and to the Australian branch of IFA. This experience provided an enormously fun and fantastic opportunity to expand my learning and research activities.

Kathryn James

### **4 Graham Hill IFA Research Prize**

Applications invited GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program Vancouver, Canada, 31 August – 4 September, 2009

International Fiscal Association (Australian Branch) and Australasian Tax Teachers Association

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

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. Members of ATTA supervising eligible doctoral students are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

The Prize

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

The prize will next be offered in relation to the annual IFA Congress in Vancouver from 31 August to 4 September, 2009.

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

The winner must provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

The winner of the prize for 2007 was Ms Kathryn James of Monash University Law School.

#### Application process

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

Applications should be sent to Professor Dale Pinto of Curtin University of Technology, email [Dale.Pinto@cbs.curtin.edu.au](mailto:Dale.Pinto@cbs.curtin.edu.au). The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

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

Applications are due by 31 October 2008.

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

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

The winner of the prize will be announced at the Annual ATTA conference in January 2009, to be held in Christchurch, New Zealand. This allows time for the winner to prepare for the Poster Program at the IFA Congress in Vancouver which will be held 31 August to 4 September 2009.



## **5 Recent Sabbatical News**

I have just completed 14 months Research and Study Leave (sabbatical) at the School of Business Law and Taxation at the University of New South Wales in Sydney. As the UNSW also has Atax located on the same campus, being based at UNSW for most of my leave was a double bonus.

While taking a sabbatical away from the university where one is employed involves additional work to arrange travel and accommodation, there is the advantage of working and meeting new researchers that share the same interests as you. UNSW was great in this regard. The seminars at Atax were a regular feature of Fridays to look forward to as well as a stream of visitors from all over the world. For anyone looking to spend a sabbatical away from their university, UNSW is a great place to be based!

Andrew Smith  
Victoria University of Wellington

## **6 Changes to Stapled Securities Rules to Discourage Overseas Investment in New Zealand**

The Government recently announced plans to change the rules regarding the tax deductibility of stapled securities. This change was announced in the context of the Canadian Pension Plan Investment Board's (CPPIB) bid for 40 percent of Auckland International Airport (the bid included the use of stapled securities). The Airport has been in private ownership since 1998.

Stapled securities provide the benefits of both equity and debt and allow companies to make deductible payments to shareholders. This can be valuable to foreign shareholders unable to benefit from New Zealand's imputation regime and who would be double taxed if profits were distributed as dividends.

Rather than viewing stapled securities as an instrument for encouraging foreign investment the government has viewed stapled securities as a risk to the tax base. The proposed changes would deny a deduction for interest payments on stapled securities issued from the date of the announcement (25 February). The government aims to include these changes in the next available Tax Bill (likely to be tabled in May).

Since the announcement of this tax change the CPPIB bid has received shareholder endorsement with close to 60 percent of Auckland International Airport's shareholders voting to support it. The bid now gets forwarded to the Land and Information Minister and an Associate Finance Minister for their final approval. These Ministers were controversially given extra veto powers over foreign purchases over 'strategic assets' through an order in council earlier this month.

Patrick Nolan

## **7 Cynthia Coleman retirement**

Cynthia Coleman is retiring after nearly 30 years service to the University of Sydney. She has been teaching in our faculty since 1980 and took up a full-time position on the first of July 1981. She was a dedicated and popular teacher, one of the few who had educational

qualifications in the form of a diploma of education. She came from an educational background, both her parents were head teachers in New South Wales and met one another at the University of Sydney.

Cynthia published widely in refereed journals and co-authored the leading textbook in the field of taxation with Geoffrey Lehmann. This book went to five editions and she also published Coleman and Hart a leading textbook devoted to teaching undergraduate and postgraduate taxation law. In a busy academic career she found time to edit *Australian Tax Forum* the leading journal in taxation policy in Australia. She frequently gave papers overseas and in particular at Cambridge University and was held in high regard by leading English academics such as Professor Judith Freeman and Professor Tiley. She was active in Australian Tax Teachers Association (ATTA) and was president of that organisation. She was held in very high regard in the taxation profession, and her skills were valued by the Australian Taxation Office which relied upon her expertise.

More than this she was an enthusiastic and dedicated teacher and many of her students were inspired to undertake careers in taxation. This is particularly impressive given that the trend in recent years has been for students to avoid this area which is very difficult and challenging. She also made available her time for junior members of staff helping them rewrite papers, and was outstanding in the honours program where two of her students Sarah Touma and Eva Huang presented papers at ATTA and published their theses in refereed journals. Her dedication to her discipline in the Academy and the profession ensured respect for our faculty. She will be missed by her colleagues who had the pleasure of working with her.

Geoffrey Hart

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Associate Professor Cynthia Coleman retired in early March after nearly 30 years service to the University of Sydney. She has been teaching in the Faculty of Economics and Business since 1980 and took up a full-time position on the first of July 1981. She is a dedicated and popular teacher, one of the few with formal educational qualifications in teaching.

Now these pieces can start to read like an obituary. That is the last thing that Cynthia would want. More importantly it would be the least appropriate way to mark a transition (as opposed to the end) in a career in tax that has touched a generation of students, colleagues and tax practitioners. The hallmark of that impact being a nurture of those who would come after her and a calm determination to advance the craft of tax academia and its recognition.

Cynthia has published widely in refereed journals with a particular interest and focus in tax administration. She co-authored a leading textbook in the field of taxation with Geoffrey Lehmann (going to 5 editions) as well as, a leading textbook with Geoffrey Hart devoted to teaching taxation law.

The body that calls itself tax academia has been enriched by Cynthia's enthusiasm, presence and perseverance. There is the editing of *Australian Tax Forum*, her engagement in the Australasian Tax Teachers' Association having been its president. The profession, including the Australian Taxation Office have also benefited from her involvement.

She is an enthusiastic and dedicated teacher and many of her students have been inspired to undertake careers in taxation. This is particularly impressive given that the trend in recent years has been for students to avoid this area which is very difficult and challenging. She has also made available her time for junior members of staff helping them rewrite papers.

True to Cynthia's style, at retirement she breezed down the corridor and opined that she had overcommitted herself into retirement: research, conference papers, ATO projects and other professional commitments. It is good to see that there are some constants within the academy.

Brett Bondfield

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The occasion of Cynthia Coleman's retirement cannot be allowed to pass without a tribute. Others have commented on Cynthia's tremendous contribution to academic publishing in tax, I want to comment on other aspects. Although we have worked at allegedly "competing" universities Cynthia and my colleagues at UNSW have worked wonderfully together and once even secured an ARC funded project which brought together several universities. This was but one example of Cynthia's impact as a colleague in tax teaching and research. Collegiality has been her watchword in a long and productive academic life and this has been manifested most noticeably to ATTA members through her contribution, often not obvious and never attention seeking, to ATTA itself, especially when the organisation was faced with the sad and sudden loss of Abe Greenbaum from the Executive. Cynthia was a wonderful guide to the Executive at that time, although she had ceased to be a formal member of it.

The other facet of Cynthia's contribution that really stands out is the enthusiasm with which she teaches, and the enthusiasm with which her students respond as a result. A phenomenon that I once witnessed with something approaching awe. The uninitiated do not realise that one can get passionate about the teaching of tax – but anyone who has met Cynthia would be in no doubt. What a wonderful role model she has been for students and colleagues alike.

Michael Walpole

## 8 Arrivals, departures and honours

The Chairman of the Board of the NZIER, Michael Walls, recently announced that its Chief Executive Officer for the last four and a half years, Dr **Brent Layton**, has indicated to the Board that he would not seek to renew his contract at the completion of his five-year term (on 15 September 2008). NZIER had already embarked on the process of identifying a potential new CEO.

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**Eva Huang** is currently tutoring in Commercial Transactions A in the Faculty of Economics at Sydney University and is also preparing to apply for a PhD to start in second semester this year. Eva is running her own business, currently having an art gallery in Hurstville, selling machines, and practicing in Translating and Interpreting, between English and Chinese. Eva has a team of talented translators, if colleagues need information or work translated/interpreted, and will be happy to offer their services.

## **9 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, June 2006 and June 2007 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 doctoral 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 2008.

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

## **10 Invitation for research grants**

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

The aim of the Foundation is to fund research analyses and the writing of discussion papers, drafts and other statements to be used as a basis for determining future taxation policy. The Foundation is now in a position to formally invite proposals for the 2007/8 year for funding of research work from researchers and academics.

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

Expressions of interest should be short and succinct outlining:

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

Project applications should be received by **30th June 2008**.

## **11 Vacancies**

### **Melbourne Law School**

The University of Melbourne

ACADEMIC POSITIONS (LEVEL B – E) (SEVERAL POSITIONS)

Position No: 0019019

Organisation Unit: Melbourne Law School

Classification: Associate Professor/Senior Lecturer/Lecturer  
(several positions)

Salary: \$130,980 p.a. (Professor Level E)

\$101,683 - \$112,023 p.a. (Associate Professor Level D)

\$84,448 - \$97,375 p.a. (Senior Lecturer Level C)

\$68,939 - \$81,863 p.a. (Lecturer Level B)

Superannuation: Employer contributions of 17%

Employment Type: Full-time (continuing) positions

Other Benefits: Salary packaging and staff training and development opportunities. In addition, a limited amount of paid external consultancy work may be undertaken with the approval of the University.

How to Apply To submit your application, you must access the online advertisement at: [www.jobs.unimelb.edu.au](http://www.jobs.unimelb.edu.au) by using the above position number or title as the keyword in the Job Search screen

For enquiries only contact:

Professor James Hathaway, Dean, Melbourne Law School, tel. +61 3 8344 6172, email [law.dean@unimelb.edu.au](mailto:law.dean@unimelb.edu.au)

(Please do not send your application to this Contact)

Closing Date: 1 April 2008

### 1 Position Summary

Successful applicants will be expected to contribute to the work of the Melbourne Law School in teaching, research, knowledge transfer and administration:

- They will teach in the Melbourne J.D. programme, the Melbourne Law Masters and in the LL.B. program, including in one or more of the core J.D. or LL.B. subjects. They will also be expected to supervise research at LL.B., J.D., LL.M. or Ph.D. level, depending on their own research qualifications.
- They will undertake research of national and international significance, publish the outcomes of their research in leading journals and with leading publishers, and apply for grants in their area of research expertise.
- They will contribute to knowledge transfer through dissemination of their research and engagement with the community at a local, national and/or global level.
- They will contribute to the administration of the Law School or University, either by serving on a committee or by undertaking some other responsibility, as directed by the Dean or the Dean's delegate.

### 2 Selection Criteria

#### 2.1 Essential

##### Lecturer Level B:

- A good first degree in law;
- A postgraduate qualification such as an LL.M. Exceptionally, professional experience in a relevant area of law may be a substitute for a postgraduate qualification. A successful applicant who does not possess a postgraduate qualification will be expected to take steps to acquire one;
- Capacity to teach in a broad range of subjects, including the capacity to develop and deliver lectures and other teaching activities;
- Excellent oral and written communication skills;
- Potential to achieve the highest levels of scholarship in teaching and research;
- Demonstrated ability to work as part of a team.

##### Senior Lecturer Level C:

At Senior Lecturer Level C, the successful applicant must demonstrate all of the above, and additionally must demonstrate

- Higher qualification(s), or a stronger publication record, than a candidate for a lectureship;
- Demonstrated expertise in either development of educational programs and methods or an area of research relevant to the School.

##### Associate Professor Level D:

At Associate Professor Level D, must demonstrate all of the above plus

- Demonstrated academic excellence which may be evidenced by an outstanding contribution to teaching and/or research and/or the profession;
- Demonstrated examples of providing leadership in the development of academic programs.

##### Professor Level E:

At Professor Level E, must demonstrate all of the above plus:

- International reputation in Law;
- Capacity to provide academic leadership in the Law School, University and wider community;
- Capacity to enhance the international activities, links and standing of the Law School and the University;
- A record of attracting competitive research funding and/or leading research projects involving others.

#### 2.2 Desirable

- Ph.D. degree, or a research publication record in peer review refereed journals which in the opinion of the appointing committee constitutes an acceptable substitute for a Ph.D. degree.

#### 3. Special Requirements

N/A

#### 4. Key Responsibilities

##### Lecturer Level B:

At the Lecturer level, specific duties required may include the following:

- Teach and examine subjects in the LL.B., LL.M. or J.D. degrees, or in law subjects taught in the B.Comm. degrees, as directed by the Dean or the Dean's delegate (including in one or more of the core LL.B. or J.D. subjects);
- Initiation and development of subject material;
- Acting as subject Coordinators;
- Supervision of the program of study of honours students or of postgraduate students engaged in coursework;
- The conduct of research and contribution to knowledge through scholarship, publications in leading journals and with leading publishers, and presentation;
- Knowledge transfer and community engagement;
- Consultation with students;
- Participation in administrative functions. The contribution may take the form of membership of a school or university committee, or by assuming some other responsibility. For example, a number of liaison officers are appointed each year, such as liaison officer for international students, mature age students, or students with disabilities.

##### Senior Lecturer Level C:

In addition to the above, responsibilities for Senior Lecturer will include:

- Supervision of major honours or postgraduate research projects;
- Significant role in research projects including, where appropriate, leadership of a research team;
- Significant role in knowledge transfer and community engagement;
- A major role in planning or committee work.

##### Associate Professor Level D:

In addition to the above, responsibilities for Associate Professor will include:

- Supervision of major honours or postgraduate research projects;
- Significant role in research projects including, where appropriate, leadership of a research team;
- Significant contribution to the profession and/or discipline;
- High level administrative functions.

##### Professor Level E:

Key responsibilities in addition to the above are outlined in the document

“University Expectations of a Professor”

([http://www.hr.unimelb.edu.au/\\_\\_data/assets/pdf\\_file/0008/75329/Expectations.pdf](http://www.hr.unimelb.edu.au/__data/assets/pdf_file/0008/75329/Expectations.pdf)).

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Agency Name TREASURY, THE  
Branch/Division Office of State Revenue  
Agency Preamble OSR collects revenue and administers revenue laws. We employ staff who demonstrate our values of responsiveness, integrity, teamwork and achievement.  
Job Classification SES Level 4  
Location Sydney Western Suburbs, Parramatta  
Employment Status Term Appointment (SES)  
Vacancy Ref Vacancy Number 08/096  
Closing Date Monday, 31 March 2008

Salary: An attractive remuneration package within the range of \$201,551 to \$219,700 p.a. A contract of up to five years will be negotiated with the successful applicant.

The Director RAS holds the statutory position of Commissioner of State Revenue, is a member of OSR's Executive Team, and leads the development and provision of strategic advice to government in relation to state taxes, grants and fine collection.

#### Selection Criteria

Exceptional leadership, interpersonal, consultation and negotiation skills  
Proven experience in building and enhancing relationships with stakeholders such as the government, industry and community  
Understanding of government policy, directions and reforms  
Experience in the interpretation and development of complex legislation and policy  
Knowledge of national and international trends in revenue administration  
Tertiary qualifications in business or other relevant discipline

#### Notes

Please direct all inquiries to Lysette Mavridis at Watermark Search International. See below for details. Shortlisted applicants will be required to undertake an assessment activity prior to interview.

Inquiries Lysette Mavridis (02) 9233 1200 [lmavridis@watermarksearch.com.au](mailto:lmavridis@watermarksearch.com.au)

For more information about OSR, please visit our website  
<http://www.osr.nsw.gov.au/pls/portal/url/page/osrhome/careers>

Applications to [lmavridis@watermarksearch.com.au](mailto:lmavridis@watermarksearch.com.au)

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#### **ANU College of Law**

Annual Academic Appointment Round 2008  
Associate Lecturer, Lecturer, Senior Lecturer, Reader  
Academic Level A, B, C, D  
Salary Package: \$48,978 - \$109,992 pa plus 17% super and generous staff allowance  
Reference No.: LAW4677

The ANU College of Law is set to continue its growth of recent years by announcing its 9th annual academic appointment round. Applications are invited from suitably qualified and restlessly creative men and women who aspire to make a difference through world-class scholarship, inspirational teaching, and active community engagement.

#### Law School

Applications are sought in the 2008 round for positions from Levels A to D. Areas of particular interest to the College in 2008 are the core areas of torts and contracts, with interest also in labour law; international trade, financial or commercial law; international and comparative law; and succession. However, applications are always welcome from

outstanding candidates in any area. Chinese law continues to be an area of interest for future development.

#### Legal Workshop

The ANU College of Law's Legal Workshop specialises in the flexible delivery of innovative programs in professional practice. Applications are sought for positions in Legal Workshop, from Levels A to D, from experienced practitioners with expertise in legal practice, or migration law and practice, who can also add value to the research capacity of Legal Workshop.

#### Teaching Fellowship

Following the success of last year's round, consideration will be given to the appointment of another Teaching Fellow, that is, a full-time Level A position with a half-time teaching load to enable the pursuit of a PhD. This is an entry-level position for candidates of outstanding promise who are seeking an academic career. Teaching is likely to be in the core areas of the curriculum. Subject to available supervision, the PhD may be undertaken in any area of the law.

#### The College

The ANU College of Law is one of Australia's leading law schools, with an ethos not only of excellence in research and teaching but also of commitment to law reform and social justice. It is one of the seven Colleges of the Australian National University, which is consistently ranked first amongst Australia's universities and high amongst the world's leading universities.

Further particulars, including selection criteria, are available from:

Ms Alison Daun, phone 61 2 6125 4635, e-mail [alison.daun@anu.edu.au](mailto:alison.daun@anu.edu.au) or [http://info.anu.edu.au/hr/Jobs/Academic\\_Positions/\\_PDF/LAW4677.pdf](http://info.anu.edu.au/hr/Jobs/Academic_Positions/_PDF/LAW4677.pdf).

If you wish to discuss the position after obtaining the selection documentation, please contact: Professor Michael Coper, phone 61 2 6125 4124, e-mail [michael.coper@anu.edu.au](mailto:michael.coper@anu.edu.au).

Information for applicants [http://info.anu.edu.au/hr/Jobs/How\\_To\\_Apply/index.asp](http://info.anu.edu.au/hr/Jobs/How_To_Apply/index.asp).  
Job Application Cover sheet - [http://info.anu.edu.au/policies/\\_DHR/Forms/HR86.asp](http://info.anu.edu.au/policies/_DHR/Forms/HR86.asp).  
Closing Date: 18 April 2008

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

### **Local**

**New agenda for prosperity**, Melbourne Institute at the University of Melbourne and The Australian, 27-28 March 2008, University of Melbourne. Includes a session on tax reform, with Malcolm Turnbull, Shadow Treasurer, and John Freebairn, Professor of Economics, University of Melbourne. Conference inquiries – Phone 03 83442154; Fax 0383442111; Email [melb-conf@unimelb.edu.au](mailto:melb-conf@unimelb.edu.au) Internet: <http://www.melbourneinstitute.com> or <http://www.theaustralian.com.au>

**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 18 April 2008 Ms Eva Huang, University of Sydney: The role of the Australian Treasury in tax policy and tax law making

**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 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))

**8th Annual Tax Planning Strategies Conference**, 26 - 27 March 2008; Workshop Date: 28  
March 2008 Venue: Crown Melbourne, 8 Whiteman Street, Southbank. This conference will:  
Examine new government, new ideas and tax implications for the planning sector

Keep abreast of tax strategies and impact on super

Hear the latest from ATO on compliance and oversight

Sharpen your knowledge about the nature of distributions from unit trusts and how to set up  
personal philanthropic trusts

The latest on the SMSF rules

Deal with the insurance gap

Contact (02) 9080 4000. Kaplan conferences are produced under license by IIR.

[http://www.kaplanprofessional.edu.au/Conferences\\_and\\_Events/Kaplan\\_Conferences/Tax2008](http://www.kaplanprofessional.edu.au/Conferences_and_Events/Kaplan_Conferences/Tax2008)

**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>

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.

Taxation Institute's **International Conference** 'A Professional Pilgrimage,' Monday 3rd November 2008 to Wednesday 5th November 2008 Taj Mahal Hotel - New Delhi.

The technical program is being finalised and will be available in February 2008.

Now is the time to seek technical and practical insights into the taxation issues that are emerging from the increasing opportunities to do business overseas. In particular the Conference will focus on tax issues and the business relationship between Australia and India in this regard. Some of the wide ranging issues that will be covered at this conference 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

As expected an excellent line up of speakers will ensure you are fully informed, including: Gordon Cooper - Cooper & Co, NSW, Indian Finance Minister, Prashant Khatore - Ernst & Young, New Delhi and Gil Levy - MGI Boyd, NSW.

Registration fee is \$2,500 and includes:

- Conference registration
- Morning and afternoon teas
- Lunches
- A ticket to the Welcome Cocktail Function (Monday 3rd November 2008)
- A ticket to the Conference Dinner (Tuesday 4th November 2008)

Please note all flights, accommodation, transfers, tours and incidentals will be an additional cost to the delegate and accompanying persons. For further information, please contact: Sarah Hadfield, National Events Manager, Taxation Institute of Australia T: 1300 733 842 | E: [nationaleducation@taxinstitute.com.au](mailto:nationaleducation@taxinstitute.com.au)

**Twenty First Annual Australasian Tax Teachers Association Conference 2009**, 19 - 21 January 2009, University of Canterbury, Christchurch, New Zealand. Organising committee: Adrian Sawyer; Shelley Griffiths; Alistair Hodson and Andrew Maples. Contacts: [atta09@uco.canterbury.ac.nz](mailto:atta09@uco.canterbury.ac.nz); Phone: +64 3 364 2162; <http://www.conference.canterbury.ac.nz/atta09>

**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. Past workshops have been sell out events. Registration will open in late February. If you are interested in attending the conference and would like to be added to the mailing list please email your name, contact email and phone number to [unsw.law@unsw.edu.au](mailto:unsw.law@unsw.edu.au). If there is a particular topic or speaker you would like to be included in the workshop program please email the details to [unsw.law@unsw.edu.au](mailto:unsw.law@unsw.edu.au).

## Overseas

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

Asia-Pacific Centre for Environmental Law, Law Faculty, National University of Singapore.

**The Ninth Global Conference on Environmental Taxation**, Thursday 6 November to Friday 7 November 2008

“Environmental Taxation and Challenges of the Urban Environment:

Role of Taxation and other Market-based Instruments –

Exchange of Experiences between Developed and Developing Countries”

### Call for Papers

The 9th Global Conference on Environmental Taxation will be hosted by the Asia-Pacific Centre for Environmental Law (APCEL), Faculty of Law, National University of Singapore (NUS). Other partners include the Centre on Asia and Globalisation at the Lee Kuan Yew School of Public Policy, NUS; the Association of Chartered and Certified Accountants in Singapore (ACCA), the IUCN Academy of Environmental Law, the International Tax and Investment Centre (ITIC) in Washington DC, and the Environmental Tax Policy Institute, Vermont Law School, USA.

The conference will focus on the special problems of the urban environment and the challenges which confront cities and megacities. Issues to be examined include energy generation and consumption, transportation, pollution, population growth, housing, urban development and public health. The role and efficacy of fiscal policies and market-based instruments will be evaluated, particularly from the perspectives of developed and developing countries. The conference aims to create a venue for discussions and the sharing of experiences on the use of fiscal instruments to guide policy makers toward ensuring the sustainability of urban environments in the wake of rapid industrialization, depleting natural resources, continued population growth, and climate change.

This annual series of conferences provides a global forum for the exchange of ideas, information and research findings on environmental taxation and economic instruments across international boundaries and professional disciplines. It has become one of the largest annual international gatherings of academic scholars, government officials, practitioners, NGOs and others from many disciplines, to discuss how fiscal and other economic instruments can help create a sustainable economy. Selected papers presented at the conferences are published in *Critical Issues in Environmental Taxation*, a series of refereed books published by Oxford University Press.

Please send abstracts of papers / inquiries by email to Assoc Prof LYE Lin Heng, at [lawlyelh@nus.edu.sg](mailto:lawlyelh@nus.edu.sg), with a copy to [lawapcel@nus.edu.sg](mailto:lawapcel@nus.edu.sg)

Abstracts should not exceed 350 words and must be received no later than April 30, 2008 to be considered. They should contain a short biography and contact information. Writers will

be informed by May 31, 2008 if their papers have been selected for presentation. Successful applicants must provide a draft copy of their papers by 15 October 2008. Presenters will have the opportunity to submit their final papers for consideration towards publication.

**Canadian Tax Foundation** Event schedule 2007-2008

<http://www.ctf.ca/profDev/schedule1.asp>

**Graduate Student Tax Forum** McGill University Faculty of Law, Montreal, Canada 28 May 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)

**The Institute of Austrian and International Tax Law of Vienna University of Economy and Business Administration** gladly invites you to a Lecture and Discussion held by Prof. Stephan Barkoczy (Monash University, Faculty of Law). Prof. Stephan Barkoczy will hold a lecture about the topic: "Doing Research in Tax Law - the Australian Experience." The event will take place on Monday, March 31st, 2008 at 16:00 o'clock at the seminary room of The Institute of Austrian and International Tax Law (Stairway nr. 5, 4th floor) at UZA III (Althanstraße 39-45, 1090 Wien). The lecture will be held in English, and the participation is free of charge < <http://www.wu-wien.ac.at/taxlaw> <http://www.wu-wien.ac.at/taxlaw>>  
Michael Lang / Josef Schuch / Claus Staringer/Pasquale Pistone

**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 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

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.

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.

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 Tax Aspects of Permanent Establishments 26 - 28 May 2008

Principles of International Taxation 02 - 06 June 2008

Introduction to Transfer Pricing 07 & 08 July 2008

Interpretation and Application of Tax Treaties I 18 - 20 August 2008

Principles of International Taxation 03 - 07 November 2008

US Corporate Taxation 14 - 16 May 2008

Derivative Instruments 26 - 27 May 2008

Tax Aspects of Fund Structuring and Acquisition Techniques 02 & 03 June 2008

Corporate Financing 09 & 10 June 2008

Taxation of Holding Companies in Europe 23 - 24 June 2008

Transfer Pricing and Business Restructuring 21 - 23 April 2008

Principles of Transfer Pricing 28 - 30 July 2008

New location - China - International Tax Planning for Multinational Enterprises  
16 & 17 October 2008

New course - International Taxation of Trusts 22 - 24 September 2008

New course - Mergers and Acquisitions 06 - 08 October 2008

Popular course - Summer Course - Principles of International and Comparative Taxation  
18 - 29 August 2008

Permanent Establishment Workshop 26 & 27 June 2008

International Tax Aspects of Permanent Establishments 08 - 10 September 2008  
Indirect Taxation Introduction to European Customs Law and Excise Duty 05 - 07 May  
Introduction to European Value Added Tax 19 - 22 May 2008  
Tax Treaty Negotiations 16 - 19 June 2008  
Avoidance of Double Taxation 14 & 15 July 2008  
Principles of International Taxation 07 - 11 July 2008  
International Tax English for Practitioners 17 & 18 April 2008

**IBFD Academic Council Meeting of Research Students 6th Annual Meeting for Students of International, European and Comparative Tax Law**, Amsterdam, 29 June - July 2008

The aim of this meeting is to give students engaged in doctoral or other substantial research projects the opportunity to meet each other and to discuss their research with a wide circle of colleagues and leading experts in their field. The participants of the previous meetings, held from 2001 to 2006, also appreciated the opportunity to build their own network of contacts. To recognize the contribution of the students, prizes will be awarded in three categories:

- most logically structured and thought out synopsis;
- most thought provoking and stimulating presentation;
- contribution deemed most outstanding by the panel.

The winner in each category will receive three months free access to all of the IBFD's online publications - worth around €3,000.

In addition, all participants receive a discount of 50% on IBFD books.

Who should attend?

Most of the students participating in the meeting will be working on a doctoral thesis, but applications from students writing a substantial LLM paper will also be considered. The topic should be one of international, EU or comparative tax law. All applications will go through a screening process to ensure that only students carrying out original research of sufficient quality are admitted. As one of the goals of the seminar is to reach a broad group of talented researchers, participants of previous meetings will be admitted only if they have made substantial progress in their research since their previous meeting.

University teachers and other academics wishing to attend and willing to contribute to the discussion or help lead the discussion groups are welcome to inquire with the Academic Council about the possibility until Monday 16 June 2008 at the latest.

Number of Places

A maximum of 20 students will be admitted, and a minimum of 10 registrations of sufficient quality is required in order for the meeting to go ahead. Registrations should be submitted by 15 April 2008. All applicants will be informed by 1 May 2008 whether the meeting will go ahead and whether they have been accepted.

Venue and Dates

The meeting will be held from 29 June - 3 July 2008, in the IBFD office in Amsterdam. Participating students are welcome to arrive early, or to stay longer, in order to use the IBFD library. Participating students are expected to attend all the events scheduled as part of the programme for the meeting.

Members of the Academic Council

- Prof. Hugh Ault (Boston College Law School)
- Prof. Huub Bierlaagh (IBFD and Sorbonne University, Paris)
- Prof. Kees van Raad (University of Leiden)
- Prof. María Teresa Soler Roch (University of Alicante)
- Joanna Wheeler, (IBFD and senior visiting fellow, Queen Mary College, University of London)
- Prof. Frans Vanistendael (Prof. Em. KULeuven, Academic Chairman IBFD)
- Prof. Wim Wijnen (IBFD and LUISS University, Rome)

Members of the Academic Council will sit in during the presentations and stimulate the discussions. They are also available to participants for counselling on their research projects.

Prizes

To recognise the contribution of the students, prizes will be awarded in three categories:

- most logically structured and thought out synopsis;
- most thought provoking and stimulating presentation;
- contribution deemed most outstanding by the panel.

The winner in each category will receive three months free access to all of the IBFD's online publications

- worth around €3,000. In addition, all participants receive a discount of 50% on IBFD books.

Expectations

Presentation and Discussion

Each student will be given a maximum of 30 minutes for the initial presentation of his/her research. During this time the student should highlight the most interesting and controversial issues that the student is considering, and introduce some questions or comments designed to provoke a lively discussion among the participants. The student should allow at least five minutes, but preferably longer, for a round of initial responses from the plenary group.

Following the presentations for the day, the students will break up into small groups to discuss the topics presented. These discussions should not only cover the individual topics presented, but should also consider the common themes and connections among them. Each of the small groups will have a reporter who will report on the group's deliberations to the plenary session, where the discussion will continue. The groups and reporters will be determined in advance by the Academic Council, in order to ensure that the groups are differently constituted each day and that each student acts once as a reporter.

Synopsis and Powerpoint

Students wishing to participate in the meeting are required to submit a synopsis of their research, in a maximum of 1,000 words, which will be the basis on which the selection is made. Students accepted for the meeting will have the opportunity to revise their synopsis before the meeting, and all the final synopses will be mailed to all participants a couple of weeks beforehand. All participants will be expected to have read and considered all the synopses before the meeting. Students will also be required to use PowerPoint when making their presentation. The PowerPoint presentation should contain a maximum of five slides picking out the highlights of the research, and two slides presenting the questions or propositions that the student wishes to introduce as the basis for further discussion. The questions and propositions may be formulated in a rather sharp or provocative manner in order to ensure a lively discussion. It is also open to the student to take a more extreme position than she/he actually has in order to stimulate the discussion! Students who do not have access to a PowerPoint programme may submit the text of their presentation in Word, and the IBFD will convert it into PowerPoint.

Agenda

Sunday, 29 June, Evening Welcome get-together, with boat tour of Amsterdam and dinner.

Monday 30 June – Thursday 3 July,

Daily Programme 09.30 –12.30 Five student presentations and initial comments

12.30 – 15.00 Lunch and discussion in small groups

15.00 – 17.00 Report back and plenary discussion

Thursday, 3 July, Evening Closing dinner

Registration Information

For registration send an email with your CV, personal and contact details and your synopsis to [ACregistrations@ibfd.org](mailto:ACregistrations@ibfd.org). Registration for participation at the meeting, including lunches, is free of charge. Travel expenses and accommodation are at the charge of participants.

Applications

Students wishing to take part should submit their applications on the form provided at the address provided above. The most important part of the application is the synopsis of the research; this is the basis on which the selection will be made. The synopsis should explain what the student wishes to achieve in his/her research, what the student's original contribution to academic thought will be, and how far the student has progressed with the research. The sole criterion for the selection of participants is the quality of the research. The synopsis



should be strictly limited to 1,000 words; any text in excess of this limit will be deleted when the applications are given to the selection committee. No fee will be charged for attending the meeting.

#### Registration Deadlines

1 May 2008 Submission of applications for the meeting.

16 May 2008 Applicants will be informed whether the meeting will go ahead and whether their application is accepted.

31 May 2008 Submission of final synopsis.

23 June 2008 Submission of Power Point presentation.

#### Further Information

Further information about the meeting, including details regarding accommodation and travel routes will be sent upon registration and may be obtained in advance from:

The Academic Council IBFD PO Box 20237 1000 HE Amsterdam The Netherlands

Tel.: +31-20-554 0100; Email: [ac@ibfd.org](mailto:ac@ibfd.org); Website: [www.ibfd.org](http://www.ibfd.org)

**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.

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/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

New South Wales Bar Association

[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)

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

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.hg.org/calendar.html>

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index

<http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

### 13 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

#### Local

**Alley, Clinton; Chan, Carol; Dunbar, David; Gupta, Ranjana; Holmes, Kevin; Maples, Andrew; Ritchie, Katherine; Sharp, Audrey & Webb, Anna** *New Zealand taxation 2008 Principles, cases and questions*, Wellington, Thomson/Brookers, 2008

Australia. Board of Taxation. *Review of the Foreign Source Income Anti Tax Deferral Regimes* - Discussion Paper (May 2007) and Position Paper (January 2008)  
[http://www.taxboard.gov.au/content/anti\\_tax\\_deferral/index.asp](http://www.taxboard.gov.au/content/anti_tax_deferral/index.asp)

Australia. Inspector General of Taxation *Review of the potential revenue bias in private binding rulings involving large complex matters*, A report to the Assistant Treasurer, February 2008  
[http://www.igt.gov.au/content/reports/potential\\_revenue\\_bias/IGT\\_PBR\\_revenue\\_bias\\_review.pdf](http://www.igt.gov.au/content/reports/potential_revenue_bias/IGT_PBR_revenue_bias_review.pdf)

Australia. Inspector General of Taxation *Follow up review into the Tax Office's implementation of agreed recommendations included in the six reports prepared by the Inspector General of Taxation between August 2003 and June 2006*, A report to the Assistant Treasurer, March 2008  
[http://www.igt.gov.au/content/reports/follow\\_up\\_review/default.asp](http://www.igt.gov.au/content/reports/follow_up_review/default.asp)

Australian Taxation Office *Taxation Statistics 2005-06 A summary of income tax returns for the 2005-06 income year and other reported tax information for the 2006-07 financial year*, 2008 <http://www.ato.gov.au/corporate/content.asp?doc=/content/00117625.htm&page=1&H1>

Business Council of Australia (BCA) *Towards a seamless economy: Modernising the regulation of Australian business*. The discussion paper addressed the following topics:

- overview of Australia's business regulation
- a seamless economy: fundamental to prosperity
- the costs of regulatory fragmentation
- regulation reform: progress to date
- next steps: improving and rationalising recommendations

The media release and discussion paper are available on the BCA Web site (<http://www.bca.com.au>)

**Coleman, Cynthia; Hart, Geoffrey; Krever, Richard; Jogarajan, Sunita; McLaren, John & Sadiq, Kerrie** *Principles of taxation law*, Pyrmont, NSW, Thomson, 2008

**D'Ascenzo, Michael** 'A fair and effective tax and superannuation administration,' Speech by Michael D'Ascenzo, Commissioner of Taxation to the 23rd National Conference of the Tax Institute of Australia, Adelaide, 13 March 2008  
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00128124.htm>

**D'Ascenzo, Michael** 'A common goal: securing retirement incomes for Australians,' Self-Managed Super Fund Professionals' Association of Australia (SPAA) National Conference Brisbane Convention and Exhibition Centre, 12 March 2008  
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00127962.htm>

Ding, Wai Boh 'Legal autopoiesis and the capital/revenue distinction' (2007) 38 *Victoria University of Wellington Law Review* 489-516

(2007) 5 (2) *eJournal of Tax Research* (Michigan Issue)

- Introduction - Reuven Avi-Yonah, **Binh Tran-Nam** and **Michael Walpole**
- Tax Treaty Treatment of Royalty Payments from Low-Income Countries: A Comparison of Canada and Australia's Policies - Kim Brooks
- Purism and Contextualism within International Tax Law Analysis: How Traditional Analysis Fails Developing Countries - Arthur Cockfield
- Tax Enforcement for SMEs: Lessons from the Italian Experience? - Giampaolo Arachi and Alessandro Santoro –
- Tax Policy for Investment - W Steven Clark

Inglis, Michael 'Tax evaders risk money laundering charges' *Australian Financial Review* 17 March 2008 p 63

Jacobs, Marsha 'Fast track for tax matters' *Australian Financial Review* 14 March 2008 p 58

Lo Surdo, Anthony 'Discharging a director's tax liability' (2007) 45 (10) *Law Society Journal* 76-77

(2008) 14 (1) *New Zealand Journal of Taxation Law & Policy*

- **Adrian Sawyer** and **Lin Mei Tan**, "Editorial"
- Denham Martin, "Inland Revenue's Accountability to Taxpayers"
- Aditya Basrur, "The Conception and Birth of the Stamp Duties Act 1866"
- **Brett Freudenberg**, "The Troubled Teen Years": Is the Repeal of New Zealand's LAQC Regime Required?"
- **Justin Dabner** and **Mark Burton**, "The Relationship between Tax Administrators and Tax Practitioners: The Australasian Environment"

Quiggin, John 'Tax breaks must be axed' *Australian Financial Review* 13 March 2008 p 78

Spisto, Michael *Tax law*, 5<sup>th</sup> ed, Pyrmont, NSW, Lawbook Co, 2008, (Lawbook Co Nutshell)

**Sridaran, Maheswaran** 'Top universities serve students first' *Sydney Morning Herald* 15 February 2008, p 13

Symonds, Alexander 'Taxes a barrier for willing workers' *Australian Financial Review* 13 March 2008 p 8

(2008) *Tax Policy Journal* <http://www.taxpayer.com.au/publications/tax-policy-journal>

- Some greenhouse-friendly tax reforms - Matthew Ryan
- Compendium of taxes in Australia's federal system - Terry Ryan
- Superannuation tax, adequacy and uncertainty - Agnes Pentland
- Taxing infrastructure problems solved? - **Gordon D Mackenzie**
- Carbon taxes and emissions trading and the role of tax research - Ann Hansford & Therese Woodward
- Personal income tax reform: Where to from here? - **Binh Tran-Nam**
- Can the budget surplus pay for tax reform? - Robert Carling

Wasilev, John 'ATO signals warning on debt' *Australian Financial Review* 19 March 2007 p 36. Includes a photo of and quotes from **Gordon Cooper**.

Western, Mark & Lawson, A 'Doctorates ailing on the world stage' *The Australian Higher Education* 5 March 2008 p 27

## **Overseas**

Douma, Sjoerd & Engelen, Frank (ed) *The Legal Status of the OECD Commentaries*, Amsterdam, Bureau of International Fiscal Documentation, 2008

Preface - Jacques Sasseville, Kees van Raad

General Introduction - Sjoerd Douma, Frank Engelen

Skating on thin ice? On the law of international organizations and the legal nature of the Commentaries on the OECD Model Tax Convention - Niels Blokker

The Role of the International Law Concepts of Acquiescence and Estoppel, with an Afterword - Hugh Thirlway

How 'Acquiescence' and 'Estoppel' Can Operate to the Effect that the States Parties to a Tax Treaty Are Legally Bound to Interpret the Treaty in Accordance with the Commentaries on the OECD Model Tax Convention - Frank Engelen

Is there an Obligation in International Law of OECD Member States to Follow the Commentaries on the Model? - David Ward

Beyond Legal Bindingness - Hans Pijl

Interpretation of Tax Treaties in Accordance with the Commentaries on the OECD Model Tax Convention under the Vienna Convention on the Law of Treaties - Friedl Weiss

A Practitioner's Comment on Why the Commentaries on the OECD Model Convention Should Not be Treated as Legally Binding - David R. Tillinghast

The Binding Nature of the OECD Commentaries from the UK Point of View - John Avery Jones

The Commentaries to the OECD Model Tax Convention on Income and Capital – Effective in Domestic Law or in Need of Alternatives? - Evert Alkema

The OECD Model Convention Commentaries and the European Court of Justice: Law, Guidance, Inspiration? - Jan Wouters, Maarten Vidal

The principle of legal certainty: enforcing international norms under Community law - Sjoerd Douma

Conference Position Paper: The Quest for the Holy Grail in International Tax Law: The Legal Status of the Commentaries on the OECD Model Tax Convention on Income and on Capital

Laukkanen, Antti *Taxation of investment derivatives*, Amsterdam, Bureau of International Fiscal Documentation, 2007. Vol 13 of Doctoral series. This dissertation provides a comprehensive overview of the taxation of investment derivatives and the relationship between the derivatives and the accrual and realization methods.

## OECD publications

OECD Tax Policy Studies No.16 Fundamental Reform of Corporate Income Tax 9789264038110 \$63 NEW!

OECD Tax Policy Studies No. 17 Tax Effects on Foreign Direct Investment - Recent Evidence and Policy Analysis 9789264038370 \$70 NEW!

Revenue Statistics 1965-2006 - 2007 Edition Statistiques des recettes publiques 1965-2006 - Édition 2007 English / French 9789264038349 \$156 NEW!

Revenue Statistics 1965-2006 2007 Edition 9789264038349 \$156

SET: OECD Tax Statistics on CD-ROM: Volume I: Revenue Statistics - 1955-2006 - 2007 Edition and Volume II: Taxing Wages - 1979-2007 - 2007 Edition Version: CD-ROM (Windows / Single user) 9789264040564 \$133 NEW!

SET: OECD Tax Statistics CD-Rom - Vol I: Revenue Stats - 1965-2005 - 2006 Edition & Vol II: Taxing Wages - 1979-2006 - 2006 9789264029934 \$128

Tax Co-operation 2007 - Towards a Level Playing Field: Assessment by the Global Forum on Taxation 9789264039025 \$78 NEW!

Twentieth Anniversary of Convention on Mutual Administrative Assistance in Tax Matters \$29

Annual Report on the OECD Guidelines for Multinational Enterprises - 2007 Edition - Conducting Business in Weak Governance 9789264029002 \$91 NEW!

#### 14 Quotable quotes

Handley JA, on being sworn out as a judge of appeal:

‘Courts are not the only places where language has layers of meaning. A reference for an incompetent employee who was leaving to pursue fresh challenges stated: ‘I cannot recommend him too highly or say enough good things about him. I have no other employee with whom I can adequately compare him. The amount he knows will surprise you. You will be fortunate if you can get him to work for you.’ There is also a code for school reports which I picked up over the years. If you read that your son is easy going it means he’s bone idle. If you read that he’s helpful it means he’s a creep. If he’s reliable, that means he dobs in his mates. If he’s forging his way ahead, he’s cheating. And if all his work is of a high standard, you know that you and your wife are ambitious, middle class parents.’

Source: (Winter 2007) *Bar News* 93

[http://www.nswbar.asn.au/docs/resources/publications/bn/bn\\_winter07.pdf](http://www.nswbar.asn.au/docs/resources/publications/bn/bn_winter07.pdf)

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“A comprehensive review of the corporate tax structure by PriceWaterhouseCoopers has found companies have become bogged down in the complexity of the national tax system.

The 63 companies surveyed were predominantly ASX-listed and paid \$28 billion worth of business taxes, which accounted for 9 per cent of the economy’s total tax take.

However, it was found that 90 per cent of the tax was accrued from just six main taxes – income, payroll, gaming, petroleum resources rent tax, stamp and excise duties.

The remaining 10 percent of the tax take came from more than 50 taxes, which PwC tax partner Tim Cox said showed the system was inefficient.”

Source: Murdoch, Scott ‘Corporate tax rate hurting local firms’ *The Australian* 6 March 2008 p 23

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“Lindsay Tanner and Dr Craig Emerson, the Commonwealth Ministers responsible for business deregulation, said the latest report of the Organisation for Economic Co-operation and Development (OECD) highlights the urgent need for regulatory reform.

"The OECD has found that Australia has the least harmonised regulation among the 30 countries profiled," Mr Tanner said.

"Australia needs the Commonwealth, States and Territories to harmonise key areas of business regulation such as occupational health and safety, payroll tax, trade licences and regulation of credit."

Source: Media Release The Hon Dr Craig Emerson MP, 07 Mar 2008 OECD Study highlights need for business deregulation  
<http://minister.industry.gov.au/TheHonCraigEmersonMP/Pages/OECDStudyHighlightsNeedForBusinessDeregulation.aspx>

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“Mrs Lintott: Dakin, you’re happy, I’m sure.

Dakin: Of course, miss, I’m a tax lawyer. The money’s incredible.”

Source: Bennett, Alan & Hytner, Nicholas *The history boys – the film*, London, Faber & Faber, 2006, p 106

## **ATTA News April 2008**

<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>

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### **1 Presidential column**

Dear ATTA Members

Like most of you I am incredibly busy teaching, marking and writing exams so my column is the shortest in a long time. However, as usual, our monthly newsletter is full of information on conferences, publications, new appointments and positions available so please take a few minutes to read it. Also, please keep this information coming in to Colin Fong for publication.

For those of you intending on submitting a paper for the 2009 ATTA conference, please note the closing date for abstracts is 28 July. If you haven't already done so, check out the conference web site for all relevant information. Adrian and his team are hard at work planning our 21st conference and they look forward to seeing as many members as possible in Christchurch in 2009.

All the best,

Kerrie



## **2 ATTA 2009 Conference**

Planning for the ATTA 2009 Conference is well underway. We are currently finalising keynote speakers and are pleased to advise that the New Zealand Commissioner of Inland Revenue, Mr Robert (Bob) Russell, and the Commissioner for Taxation, Mr Michael D'Ascenzo, have both agreed to be plenary speakers. While Michael is well known to ATTA members, Bob is a recent appointment as Commissioner of Inland Revenue, taking up the role in May 2007. Bob's predecessor, Mr David Butler, resigned in March 2007 to take up the role of Head of Taxation Administration and Consumption Tax at the OECD in Paris. Bob was previously Deputy Commissioner, Service Delivery, taking up this position in October 2006. Prior to his time at Inland Revenue, Bob was Assistant Commissioner for the Atlantic Region in the Canada Revenue Agency.

The Canadian influence at ATTA 2009 extends further. We are privileged to have Professor Neil Brooks, Osgoode Hall Law School, York University, Toronto, Canada. Professor Neil Brooks has taught tax law and policy for almost 30 years and is director of the Graduate Program in Taxation. He has published extensively on income tax issues. He has been a consultant on tax policy and reform issues to several departments in the government of Canada, and to the governments of New Zealand, Australia and several Canadian provinces. Over the past few years he has participated in capacity building projects relating to the income tax in Lithuania (Harvard Institute for International Development); Vietnam (Swedish International Development Agency); Japan (Asian Development Bank); China (AUSAid) and Mongolia (AUSAid).

We have also been able to secure Julia Hoare, Partner at PricewaterhouseCoopers as a plenary speaker. Julia has over 14 years as a tax partner and is the Partner in charge of PricewaterhouseCoopers' New Zealand Climate Change Services Practice. She is extensively involved in climate change, tax policy and legislative issues. She is also Chair of the New Zealand Institute of Chartered Accountants National Tax Committee. Julia maintains strong policy skills through significant interactions with Officials and Government on New Zealand tax and climate change policies. She has been responsible for the delivery of various client assignments on wide ranging climate change issues including carbon trading, Negotiated Greenhouse Agreements, carbon accounting, forestry, and agriculture.

Finally, two reminders. First, the conference website is live and contains a variety of useful and helpful information. The URL is <http://www.conference.canterbury.ac.nz/atta09>. Second, the call for papers is now open, with abstracts (and completed papers) welcome, with a closing date of 28 July 2008. You need to act now and get your ideas into abstract form!

On behalf of the Organising Committee:

Prof Adrian Sawyer, Shelley Griffiths, Alistair Hodson and Andrew Maples

## **3 AustLII Taxation Law Library launched**

"The Australian Taxation Law Library is a subject-specific library on the Australasian Legal Information Institute. (AustLII), developed with the assistance of the Australian School of Taxation (Atax) at the University of New South Wales Faculty of Law. The first version of the Library is being launched at the 8th International Conference on Tax Administration, "Safe Harbours and New Horizons", Sydney, 27-28 March 2008, hosted by Atax.

The main purpose of the Library is to provide in one searchable location all of the tax-related resources on AustLII – including legislation, case-law, legal scholarship and treaties – so as to make it possible to do more precise searches for tax materials using terms that are not specific to tax law (eg ‘work near travel’, ‘vehicle near lease’, and so as to make it easy for tax practitioners and researchers to identify and use the wide range of tax-related resources on AustLII. A search can be over all databases (in default), over any combination of databases, or over only one. Comments and suggestions concerning the Library are welcome: please email <feedback@austlii.edu.au>.”

Source: <http://www.austlii.edu.au/au/special/tax/brochure.pdf>

#### **4 Graham Hill IFA Research Prize**

Applications invited GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program Vancouver, Canada, *31 August* – 4 September, 2009

International Fiscal Association (Australian Branch) and Australasian Tax Teachers Association

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

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. Members of ATTA supervising eligible doctoral students are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

The Prize

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

The prize will next be offered in relation to the annual IFA Congress in Vancouver from 31 August to 4 September, 2009.

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

The winner must provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

The winner of the prize for 2007 was Ms Kathryn James of Monash University Law School.

Application process

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

Applications should be sent to Professor Dale Pinto of Curtin University of Technology, email Dale.Pinto@cbs.curtin.edu.au . The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

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

Applications are due by 31 October 2008.

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

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

The winner of the prize will be announced at the Annual ATTA conference in January 2009, to be held in Christchurch, New Zealand. This allows time for the winner to prepare for the Poster Program at the IFA Congress in Vancouver which will be held 31 August to 4 September 2009.

## **5 Report on the Atax Eighth International Tax Administration Conference, Sydney, 26-28 March 2008**

The 8th Tax Administration Conference (Safe Harbours and New Horizons) was held at the Marriott Hotel, Circular Quay, Sydney on 26 – 28 March 2008. Over 140 delegates attended from more than 13 different countries. The conference was opened by David Gonski AC, Chancellor of UNSW and prominent business figure. The Australian and New Zealand Commissioners of Taxation (Michael D’Ascenzo and Bob Russell) featured as keynote speakers, along with the National Taxpayer Advocate from the US Internal Revenue Service (Nina Olson), our own Inspector-General of Taxation (David Vos AM), senior taxation administrators from the OECD in Paris (David Butler and Richard Highfield) and Professor John Hasseldine from the UK. There were 20 or so other speakers in two streams, including a variety of academic, Treasury, revenue authority and professional body speakers from Australia and overseas. The topics ranged across all aspects of tax administration, from “hard core” legal aspects through to the “softer” behavioural considerations involved in tax compliance and related activities. Selected papers will be refereed and published as an edited book in the Tax Administration series by Fiscal Publications later this year.

The conference also saw the launch of Austlii's powerful new tax library, comprising a searchable database including state and federal taxation law and top tax journals, developed in conjunction with Atax (see <http://www.austlii.edu.au/au/special/tax>).

Associate Professor Peter Edmundson from UTS and Philip Lignier from QUT were the joint winners of the Cedric Sandford Award for the best conference paper. Peter wrote about tax evasion and the tort of conspiracy in the light of the UK's Total Network case involving VAT carousel fraud. Philip presented a paper on the managerial benefits of tax compliance in the small business sector. Emeritus Professor Cedric Sandford, who died in 2002, was a very eminent scholar in the field of tax administration, and of tax compliance costs in particular, and a strong supporter of the early Tax Administration conferences. The award is given in his honour at the conference every two years. The two previous winners were Professor Adrian Sawyer from Christchurch University, NZ in 2004 and Dr Kim Bloomquist, Head of the Research Office of the Internal Revenue Service in the USA in 2006. The judging panel this year comprised Professor Rob Woellner (PVC James Cook Uni), Associate Professor Jeff Pope (Curtin University) and Professor Chris Evans (UNSW) as Chair.

Su McCluskey, Executive Director of the Office of Best Practice Regulation in the Department of Finance and Deregulation, and formerly senior revenue official in the ATO and senior policy advisor to various business and professional bodies, provided some entertaining and sometimes painful (for the audience) insights into the integration of tax and farming at the conference dinner held at the MCA. The issue of the correct treatment of bull's sperm under the Tax Value Method remains thankfully unresolved.

Evaluations from delegates suggest all aspects of the conference were a great success, and planning is already underway for the 9th conference in the series, scheduled for 6-8 April 2010 (the week after Easter).

Chris Evans and Michael Walpole (on behalf of the Conference Steering Group)

## **6 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, June 2006 and June 2007 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 doctoral 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 2008.

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

## **7 Opposition commissions full review of Australia's taxation system and 2020 Summit**

“On 7 April 2008, the Shadow Treasurer, Malcolm Turnbull released the terms of reference for the Ergas review that will conduct an examination of Australia's taxation system at various levels of Government (see dtn 31 March 2008 item 7).

The objectives of the review are:

to improve the efficiency and efficacy of the tax system as a whole  
to reduce the burden of taxation generally  
to promote productivity growth and the international competitiveness of the Australian economy

Inter alia, the review will involve an examination of the following:

At a Commonwealth level: income tax, company tax, dividend imputation, goods and services tax (GST), international tax, excises and customs duties, fringe benefits tax (FBT), revenue from any emissions trading scheme (ETS), capital gains tax (CGT), superannuation taxes and petroleum resource rent tax (PRRT).

At a State and Local level: transaction taxes, payroll taxes and gambling taxes.

The review will be conducted by Professor Henry Ergas and Mr Turnbull indicated that the review will consult widely and that the Opposition intends to host a conference regarding the possibilities of reforming Australia's tax system.

The media release and the terms of reference are available on the Liberal Party of Australia Web site (<http://www.liberal.org.au>)”.

Source: *KPMG Daily Tax News* 8 April 2008

“The tax system looks set for its first comprehensive review in almost 25 years, with the spotlight to fall on personal and business taxes and those levied by both commonwealth and state governments.

The 2020 Summit recommendation for a review already appears to have government backing, with Wayne Swan telling the economics group, of which he was co-chair: “I think the best contributions to a strong economy in 2020 would be a more efficient, fairer and more rewarding tax and welfare system.”

Source: Uren, David ‘Review aims to simplify the system’ *The Australian* 21 April 2008 p 8

Editorial comment: As Australians would know, in the past 25 years, when Australia embarked on massive tax reforms, we had Reform of the Australian Tax System (RATS) in 1985 and A New Tax System (ANTS) in 1999, so when we think of tax reform we tend to use acronyms of either rodents or insects. Perhaps we should have a competition of acronyms for the next round of tax reform. Any suggestions?

## **8 Arrivals, departures and honours**

The University of Auckland Business School is delighted to announce that, after a long and rigorous process involving a number of excellent candidates from both Australia and New Zealand, we have appointed a new Professor of Taxation Law and Policy. He is **Craig Elliffe**, a taxation partner at the leading law firm of Chapman Tripp.

Professor Elliffe, who has BCom and LLB degrees from Otago University and a Master of Laws degree from the University of Cambridge, has a distinguished career in taxation law and practice spanning twenty years. Before joining Chapman Tripp, he was a tax partner at KPMG. In recent years he has specialised in structured finance transactions, cross-border structuring, mergers and acquisitions and significant dispute resolution.

The Business School considers this is an important appointment, which places Craig among the top-rank of tax academics. On taking up the appointment in July, 2008 Professor Elliffe will become the Director of the Master of Taxation Studies, the premier qualification for postgraduate taxation in New Zealand. Professor Elliffe has taught on that programme since 2000.

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**Margaret McKerchar** has been elected NSW Deputy President CPA Australia effective 1 April. There are over 32,000 members in NSW alone so she is looking forward to the challenges that this position will no doubt bring!

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Congratulations to **Craig Latham** who will be awarded his doctorate in a graduation ceremony at Charles Sturt University in May. Craig's topic was "The Australian taxation of electronic commerce: Is there a better way to design tax treaties?" His supervisors were Associate Professor Anne Ardagh, Stephen Gates and Dr Nabil Orow.

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On 20 March 2008, the Commonwealth Treasurer, Wayne Swan announced the following reappointments to the Board of Taxation:

**Richard (Dick) Warburton** AO as Chairman and member for a term of two years to 14 April 2010

**Chris Jordan** AO as Deputy Chairman and member for a term of one year to 14 April 2009. Chris Jordan is Chairman of KPMG in New South Wales.

**Keith James** as a member for a term of two years to 14 April 2010

**Brett Heading** as a member for a term of one year to 14 April 2009.

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**Michelle Emery**, a long time tax lecturer at Auckland University of Technology passed away last year after a long battle with cancer. She is sadly missed not only by her family but also colleagues who have taught with her in both Tax and Accounting papers. Michelle has been highly regarded as an excellent teacher by her students.

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**Lyndal Taylor** passed away on Friday 11 April 2008 from cancer.

## **9 Lyndal Taylor**

### Lyndal Ann Taylor and Tertiary Teaching and Practice in Australia

Lyndal Taylor was an inspired teacher who touched all those who worked with her and those she taught.

Perhaps the most striking aspect of Lyndal Taylor's contribution to tertiary teaching was the care that she took with every individual student. Lyndal was recognised both in Australia and internationally by her colleagues through their nominations for her to serve on the Executive Committees of local and international learning and teaching associations. Numerous articles and conference presentations, books written on a wide range of topics showed Lyndal's superior academic abilities, which, surprisingly, were achieved in a short time following Lyndal's change from practice to academe.

Lyndal was born in Brisbane in 1962 and educated at Brisbane Girls Grammar School and then studied law at University of Queensland and Bond University, followed by a Graduate Certificate in Higher Education at UNSW. She then worked as a solicitor for some of the major law firms in Brisbane. Even while in practice, Lyndal showed early interest in learning and teaching when she was the driving force behind the development of mentoring and training programmes for new practitioners. While these are now commonplace, Lyndal saw the need to start over 20 years ago and worked to develop the programme.

While committed to law and practice, the birth of her first child led Lyndal to make some work life balance choices and a decision to switch to full time teaching. This was a career that gave her both a degree of flexibility and an intellectual challenge. Lyndal's first teaching position was with the Queensland University of Technology where she worked from 1988 to 1998. As her own skills developed, Lyndal's interest in improving legal education grew. At the same time, she continued to break new ground when she fought to ensure the appropriate recognition of part time workers for superannuation, annual leave and other entitlements. She also encouraged other women to consider a career path in academia and her influence extended to the coining of the phrase "I am going to do a Lyndal."

When her husband Jason Holt had a move to Cairns with his work, Lyndal resigned her permanent position at QUT and followed her husband where she established a new home. The move, made without thought for her own interests, was typical of Lyndal - and no account of Lyndal would be complete without mentioning Jason and the two way support between Lyndal and Jason in their academic interests as well as in the raising of their children Emma and Riley.

Despite living in tropical Cairns, Lyndal's drive was such that she could not be content with a gentle lifestyle. With no university in Cairns, she negotiated with James Cook University to fly her from Cairns to Townsville on a weekly basis so that she could continue teaching.

With her husband's transfer to Sydney Lyndal took part time roles at various universities before obtaining a full time appointment at University of Technology Sydney. At UTS Lyndal relished her work and enjoyed the company and stimulation of colleagues and the ability to fully develop her interests in teaching quality as well as her own beliefs in fostering the individual student. I still remember my surprise when Lyndal's mobile phone would ring during dinner to find that it was a student asking clarification to something currently being taught. It meant that first she had given students her personal number - unusual amongst academics - and more importantly that she had given them sufficient confidence to know she was interested in what they were learning that they actually called her whenever they had problems.

The most concrete manifestation of Lyndal's interest in teaching and learning were her positions on the many legal education committees. Lyndal served as the Chair of the Legal Education Committee of the International Bar Association as well as Chairing the Academics Forum of the International Bar Association. She was also a member of the Executive of the Australasian Law Teachers Association for over 6 years and served at the time that the Executive developed the Legal Education Workshop, one of the earliest training programs designed to increase the skills of university law teachers. In addition she developed numerous programs within UTS where she developed and served as the Director of the Cross Disciplinary Program as well as many others.

In addition to writing numerous journal articles and books on legal education and training, taxation law and commercial law, Lyndal acted as editor of the *Legal Education Review* and joint editor of the *UTS Law Review* and the *Australasian Law Teachers Association Newsletter*.

Not just content with academic writing designed for an informed readership, Lyndal also wrote a series of books for general readers – *Superannuation Made Easy, Tax and You* and *Small Business and Tax*. Her last book *Parenting with CARE* showed her diverse skills as well as commitment to family.

Lyndal's passion to prevent injustice resulted in Lyndal taking a new direction when she served as a part time member of the Consumer Trader and Tenancy Tribunal from 2002. There she managed to combine her academic skills with her capacity to mediate and communicate.

While continuing her writing and teaching, Lyndal was also fighting breast cancer. It was a long struggle which Lyndal was determined to beat. Throughout her fight with the disease, Lyndal continued to teach and write as well as to serve and assist the many cancer organisations. Lyndal spearheaded fundraising campaigns and served as the Consumer Representative on the Breast Cancer Network. Ultimately, despite all efforts, the cancer claimed Lyndal's body.

The story of Lyndal Taylor's teaching career is a story of dedication and devotion to her students, her colleagues and the profession. She was a worthy model to be called a true teacher.

Pearl Rozenberg

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I first met Lyndal when I began teaching at the Law School of the Queensland University of Technology in 1990. This was my first job as a lecturer and Lyndal was very helpful to me as a new academic. It was quite daunting to lecture for the first time and as an experienced and excellent teacher she gave me a lot of good advice. We both shared an interest in teaching and learning and we enjoyed sharing our teaching experiences. Together with other colleagues we established a teaching interest group amongst the academics in the Law School. We also set up a postgraduate subject called Legal Education which brought together our shared love of teaching and our interest in educational theory. Lyndal was very successful in progressing this interest completing an LLM in Legal Education at Bond University and writing many articles in this area as well as tax and other legal areas. Lyndal wrote very well and was a terrific presenter.

Lyndal always impressed me with her ability to juggle her family commitments with work. I know at times this was very difficult for her (as it was for me) and it was great to be working



with another mother and to be able to talk about our common difficulties. Lyndal was always a cheerful and positive person. Even when I visited her in hospital not long before she died she was bright and chatty and very focused on her family. She will be sorely missed.

Fiona Martin

## **10 Invitation for research grants**

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

The aim of the Foundation is to fund research analyses and the writing of discussion papers, drafts and other statements to be used as a basis for determining future taxation policy. The Foundation is now in a position to formally invite proposals for the 2007/8 year for funding of research work from researchers and academics.

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

Expressions of interest should be short and succinct outlining:

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

Project applications should be received by **30th June 2008**.

## **11 Vacancies**

**University of Adelaide** Associate Professor/Senior Lecturer/Lecturer

Law School (3 Positions)

Job Reference Number: (Level D 3602), (Level C 11281), (Level B 1476)

We are seeking experienced individuals to join our Law School as Associate Professor, Senior Lecturer and Lecturer.

This year the Law School is celebrating its 125th anniversary, as the second oldest in Australia to teach law, and with an international reputation for, and a commitment to, excellence in scholarship, learning and teaching. As well as undergraduate programs in law, the Law School also offers research and coursework postgraduate programs, including Master of Laws, Master of Business Law, and Master of Comparative Law. These three positions offer an opportunity to become part of a stimulating legal academic environment, and to make a significant contribution to the legal academy and to the future of the legal profession.

**Position Requirements**

You should have:

a record of high quality scholarship and research: evidenced by a record of high quality publications; a higher degree in law, preferably a doctorate, or equivalent; and showing the potential to attract and supervise higher degree students, and to attract external grant income  
experience and achievements in teaching law at undergraduate or postgraduate levels: including demonstrated effectiveness as a very high quality teacher, with appropriate achievements in the administration of courses taught; and the potential and willingness to play a role in curriculum design and development in relation to law courses  
the ability and willingness to undertake a role in contributing to administration in the Law School: including the ability and willingness to work in a harmonious and constructive way in the Law School;

the ability and willingness to encourage the intellectual and career aspirations of all staff and students; and a commitment to collegiality and equal opportunity

For appointment as a Senior Lecturer (Level C), in addition to the above, you should have a significant record of high quality scholarship and research, as well as significant experience and achievement in teaching law at undergraduate and/or postgraduate levels.

For appointment as an Associate Professor (Level D), in addition to the above you should have an outstanding record of excellence in scholarship and research and an outstanding record of excellence in teaching law at undergraduate and graduate levels.

The successful applicant will be appointed at an appropriate level depending on qualifications and relevant experience.

#### Salary

(Level D) \$100,348 - \$110,551 per annum.

(Level C) \$83,337 - \$96,099 per annum.

(Level B) \$68,034 - \$80,791 per annum.

#### Superannuation

Plus an employer superannuation contribution of 17% applies.

#### Term of Position

These continuing positions are available from 1 July 2008. Applications from those interested in a fractional appointment are welcome.

#### Further Information

Please refer to the selection criteria (Level D 3602) (pdf 24kB), (Level C 11281) (pdf 24kB), (Level B 1476) (pdf 23kB) or alternatively contact Professor Rosemary Owens, telephone: (08) 8303 5172; or via email: [lawrecruitment@adelaide.edu.au](mailto:lawrecruitment@adelaide.edu.au). You may also view the website of the Law School at <http://www.law.adelaide.edu.au>.

Applications from scholars with interests and expertise in all fields of law are invited.

However, preference may be given to applicants in the following areas: criminal law, corporate law, torts, administrative law, evidence or procedure. Appointees will be expected to teach within the core undergraduate law program.

Applications Deadline: 2 May 2008 .

Your application must:

include your résumé/Curriculum Vitae, address the Selection Criteria, quote the relevant reference number, include residency status, include the names, addresses and/or email details of three referees.

Email applications to Professor Rosemary Owens or forward in duplicate to:

Professor Rosemary Owens, Acting Dean, Law School, The University of Adelaide, South Australia 5005

<http://www.adelaide.edu.au/jobs/current/3602,11281,1476>

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

### **Local**

**Carbon Trading, Clean Energy & the Cost of Inaction**, Thursday 26 & Friday 27, June 2008, L'Aqua, The Terrace Level, Cockle Bay Wharf, Darling Harbour, Sydney

Session Topics include:

Australia's Climate is Changing – Are You?

Adaptation & Mitigation – Challenges Posed by Climate Change

The Introduction of a National Emissions Trading Scheme

The Role of Renewables

Design Principles for the Australian Emissions Trading Scheme

Regulations & Offshore Schemes

Practicalities of a National ETS

Legalwise Seminars P/L Ph: 02 9387 8133; Fax: 02 9387 8711;  
[info@legalwiseseminars.com.au](mailto:info@legalwiseseminars.com.au)

### **Jurisprudential Perspectives of Taxation Law**

Members of ATTA are warmly invited to either or both of two seminar series on Jurisprudential Perspectives of Taxation Law, that is, studies of the application of theories of legal philosophy to tax law reasoning, along the lines of papers that John Prebble of Victoria University of Wellington has presented at recent ATTA conferences. Brief details are: September 11 and 12, Universidad Computense de Madrid, Spain, colloquium of six seminars on: Ectopia; Fictions; Form and Substance; Autopoiesis; the Rule of Law; and Morality. Conveners: Professor John Prebble and Professor Maria Amparo Grau Ruiz. September 29 to October 3, Melbourne University, intensive LLM course covering all the above plus six or eight additional topics, with academics warmly invited to participate. Instructor: Professor John Prebble. There will be fuller details in the *ATTA News* of May 2008, but meantime please inquire further of [john.prebble@vuw.ac.nz](mailto:john.prebble@vuw.ac.nz)

**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

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 2, 2008. Units available include:

Advanced Customs Law – 13 Tuesday evenings commencing 29 July (6.00 pm – 8.00 pm)

Comparative Income Taxation – Intensive Mode – October 23, 24 & 27-29 (9.00 am – 3.30 pm)

Comparative Taxation of Financial Transactions – Intensive Mode – August 13-15 & 18, 19 (9.00 am – 3.30pm)

Comparative Value Added Tax – Intensive Mode – August 20-22 & 25, 26 (9.00 am – 3.30 pm)

GST - International Issues – Intensive Mode – October 8 -10 & 13, 14 (9.00 am – 3.30 pm)

Impact of Tax on Business Structures & Operations – 13 Monday evenings commencing 28 July (6.00 pm – 8.00 pm)

NZ International Taxation – Intensive Mode – September 18, 19 & 22-24 (9.00 am – 3.30 pm)

Public Policy - Intensive Mode – September 25-27 & 29, 30 (9.15 am - 5.00 pm- Saturday until 4.30 pm)

Stamp Duties - 13 Tuesday evenings commencing 29 July (6.00 pm – 8.00 pm)

Tax Litigation – 13 Thursday evenings commencing 31 July (6.00 pm – 8.00 pm)

Tax Treaties – Intensive Mode – September 25, 26, 29, 30 & October 1 (9.00 am – 3.30 pm)

Taxation of Business & Investment Income B – 13 Thursday evenings commencing 31 July (6.00 pm – 8.00 pm)

Taxation of Corporate Groups – Intensive Mode – August 20-22 & 25, 26 (9.00 am – 3.30 pm)

Taxation of Mergers and Acquisitions – Intensive Mode – October 2, 3 & 7-9 (9.30 am – 3.30 pm)

Taxation of Superannuation and Insurance – 13 Tuesday evenings commencing 29 July (6.00 pm – 8.00 pm)

Transfer Pricing in International Taxation – Intensive Mode – August 27-29 & September 1, 2 (9.00 am – 3.30 pm)

US International Taxation – Intensive Mode - July 30, 31, August 1 & 4-8 (9.00 am – 12.30 pm)

To obtain a full copy of the booklet relating to Single Unit Enrolment in Semester 2, 2008, please download the following document from the Law School's website:

[http://www.law.usyd.edu.au/LPD/docs\\_pdfs/2008/SUEsem2\\_2008.pdf](http://www.law.usyd.edu.au/LPD/docs_pdfs/2008/SUEsem2_2008.pdf)

Taxation Law Unit Descriptions are listed on pages 25-29 of that document.

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 Legal Professional Development Program, Sydney Law School (Telephone No. 9351 0238 or email: [V.Carey@usyd.edu.au](mailto:V.Carey@usyd.edu.au)) If you would like to undertake a Postgraduate Course and require additional information please contact the Law School to obtain an information pack. Contact [law.info@usyd.edu.au](mailto:law.info@usyd.edu.au); phone: 9351 0351; or visit the website: [www.law.usyd.edu.au](http://www.law.usyd.edu.au) and click on "future students".

**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>

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.

Taxation Institute's **International Conference** 'A Professional Pilgrimage,' Monday 3rd November 2008 to Wednesday 5th November 2008 Taj Mahal Hotel - New Delhi.

The technical program is being finalised and will be available in February 2008.

Now is the time to seek technical and practical insights into the taxation issues that are emerging from the increasing opportunities to do business overseas. In particular the Conference will focus on tax issues and the business relationship between Australia and India in this regard. Some of the wide ranging issues that will be covered at this conference 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

As expected an excellent line up of speakers will ensure you are fully informed, including: Gordon Cooper - Cooper & Co, NSW, Indian Finance Minister, Prashant Khatore - Ernst & Young, New Delhi and Gil Levy - MGI Boyd, NSW.

Registration fee is \$2,500 and includes:

- Conference registration
- Morning and afternoon teas
- Lunches
- A ticket to the Welcome Cocktail Function (Monday 3rd November 2008)
- A ticket to the Conference Dinner (Tuesday 4th November 2008)

Please note all flights, accommodation, transfers, tours and incidentals will be an additional cost to the delegate and accompanying persons. For further information, please contact: Sarah Hadfield, National Events Manager, Taxation Institute of Australia T: 1300 733 842 | E: [nationaleducation@taxinstitute.com.au](mailto:nationaleducation@taxinstitute.com.au)

**Twenty First Annual Australasian Tax Teachers Association Conference 2009**, 19 - 21 January 2009, University of Canterbury, Christchurch, New Zealand. Organising committee: Adrian Sawyer; Shelley Griffiths; Alistair Hodson and Andrew Maples. Contacts: [atta09@uco.canterbury.ac.nz](mailto:atta09@uco.canterbury.ac.nz); Phone: +64 3 364 2162; <http://www.conference.canterbury.ac.nz/atta09>

## Overseas

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

Asia-Pacific Centre for Environmental Law, Law Faculty, National University of Singapore.

**The Ninth Global Conference on Environmental Taxation**, Thursday 6 November to Friday 7 November 2008. "Environmental Taxation and Challenges of the Urban Environment: Role of Taxation and other Market-based Instruments – Exchange of Experiences between Developed and Developing Countries"

**Call for Papers:** The 9th Global Conference on Environmental Taxation will be hosted by the Asia-Pacific Centre for Environmental Law (APCEL), Faculty of Law, National University of Singapore (NUS). Other partners include the Centre on Asia and Globalisation at the Lee Kuan Yew School of Public Policy, NUS; the Association of Chartered and Certified Accountants in Singapore (ACCA), the IUCN Academy of Environmental Law, the International Tax and Investment Centre (ITIC) in Washington DC, and the Environmental Tax Policy Institute, Vermont Law School, USA.

The conference will focus on the special problems of the urban environment and the challenges which confront cities and megacities. Issues to be examined include energy generation and consumption, transportation, pollution, population growth, housing, urban development and public health. The role and efficacy of fiscal policies and market-based instruments will be evaluated, particularly from the perspectives of developed and developing countries. The conference aims to create a venue for discussions and the sharing of experiences on the use of fiscal instruments to guide policy makers toward ensuring the sustainability of urban environments in the wake of rapid industrialization, depleting natural resources, continued population growth, and climate change.

This annual series of conferences provides a global forum for the exchange of ideas, information and research findings on environmental taxation and economic instruments across international boundaries and professional disciplines. It has become one of the largest annual international gatherings of academic scholars, government officials, practitioners, NGOs and others from many disciplines, to discuss how fiscal and other economic instruments can help create a sustainable economy. Selected papers presented at the conferences are published in *Critical Issues in Environmental Taxation*, a series of refereed books published by Oxford University Press.

Please send abstracts of papers / inquiries by email to Assoc Prof LYE Lin Heng, at [lawlyelh@nus.edu.sg](mailto:lawlyelh@nus.edu.sg), with a copy to [lawapcel@nus.edu.sg](mailto:lawapcel@nus.edu.sg)  
Abstracts should not exceed 350 words and must be received no later than April 30, 2008 to be considered. They should contain a short biography and contact information. Writers will be informed by May 31, 2008 if their papers have been selected for presentation. Successful applicants must provide a draft copy of their papers by 15 October 2008. Presenters will have the opportunity to submit their final papers for consideration towards publication.

**Canadian Tax Foundation** Event schedule 2007-2008

<http://www.ctf.ca/profDev/schedule1.asp>

**European Tax College - Advanced Master in European and International Taxation**

What? The college provides a one year Advanced Master in European and International Taxation on basis of intensive teaching on European, international and comparative taxation, plus a general introduction to the five major tax systems in Europe and the U.S., 3 special subject courses, a moot court exercise and a Master's thesis paper.

For Whom? The programme of Master in European and International Taxation is an "Advanced Master Programme" for students who have completed their basic university education and who want to specialise in taxation. Prior professional expertise in taxation is not required.

How? The learning process takes place in discussion and writing in small groups of not more than ten students under the direction of a course leader.

Location The European Tax College is a joint venture between K.U. Leuven, Belgium and Tilburg University, the Netherlands. Courses are taught in the first semester in Tilburg and in the second semester in Leuven. Both cities are situated in the heart of Europe, enabling students to enjoy the proximity of both Amsterdam (a one hour drive from Tilburg) and Brussels (a 30 minutes drive from Leuven).

Tuition for a one year full-time programme (60 ECTS credits) is €8.750.

Academic Calendar First Semester: Foundation Courses (Tilburg)

Design and Structure of Income Tax Systems Design and Structure of Consumption Taxes

International Taxation European Taxation Capita Selecta in European and International

Taxation (PwC Chair) Moot Court Introduction into World Tax Systems

Second Semester: Special Subject Courses (Leuven)

Mergers and Acquisitions

Financial Instruments and Hybrid Entities Transfer Pricing

Master's Thesis Paper

The academic degree is a joint advanced master's degree of both K.U. Leuven and Tilburg University. The programme is fully accredited by the NVAO (in English: Accreditation Organisation of the Netherlands and Flanders).

Faculty Peter Essers; Frans Vanistendael; Eric Kemmeren; Luc De Broe

Board of Trustees Chairman Onno Ruding;

John Avery Jones, Cyrille David, Maarten Ellis, Bruno Gouthière, Luc Hinnekens, Joachim Lang, Michael Lang, Sven-Olof Lodin, Paul McDaniel, David Oliver, Albert J. Rädler, David Rosenbloom, Tulio Rosebuj, Otmar Thömmes, Jos Westerborgen

Course Leaders and Visiting Professors

Phillip Baker; David Balaban; Susan Ball; Béatrice de Beaufort; Wolfgang Büttner; David

Cameron; Patrick Cauwenbergh; Colin Clavey; Graeme Cooper; Axel Cordewener;

Charlotte Crane; Emmanuel de Crouy-Chanel; Robert Danon; Joachim Englisch; Paul Farmer

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Postlewaite; Kees van Raad; Arie Rijkers; Ian Roxan; David Salter; Wolfgang Schön; Klaus

Sieker; Arnd Sieling; Paul Simonis Maria Teresa Soler; Frans Sonneveldt; David Southern;

Alain Steichen; Ton Stevens; Guenther Strunk; Ben Terra; Stijn Vanoppen; Inge van

Vijfeijken; Marieke Wyckaert; Bertil Wiman; Jean-Pierre Winandy; Ulrich Wolff

Information [www.europeantaxcollege.com](http://www.europeantaxcollege.com)

European Tax College, Debbie van Gils c/o Warandelaan 2, Building M, Office 611

P.O. Box 90153, 5000 LE Tilburg, Netherlands

Tel. +31 13 466 2837; Fax. +31 13 466 3073; email: D.A.vanGils@uvt.nl or ETC@uvt.nl

**Graduate Student Tax Forum** McGill University Faculty of Law, Montreal, Canada 28 May 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)

On June, 12 & 13, 2008 the **Institute for Austrian and International Tax Law of the Vienna University of Economics and Business Administration**, in cooperation with the II University of Naples and the University of Salerno, will host a conference on European Tax Law in Cetara (Italy). The topic will be "Legal Remedies in European Tax Law". In particular, the focus is on legal remedies available to taxpayers in order to obtain an effective protection of rights granted by the EC Treaty. Further information about the programme, the participation fee and about application to the conference can be obtained at our homepage [www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw). We would be glad about your participation!  
Michael Lang / Pasquale Pistone / Josef Schuch / Claus Staringer

**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 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

International Tax Aspects of Permanent Establishments 26 - 28 May 2008

Principles of International Taxation 02 - 06 June 2008

Introduction to Transfer Pricing 07 & 08 July 2008

Interpretation and Application of Tax Treaties I 18 - 20 August 2008

Principles of International Taxation 03 - 07 November 2008

US Corporate Taxation 14 - 16 May 2008

Derivative Instruments 26 - 27 May 2008

Tax Aspects of Fund Structuring and Acquisition Techniques 02 & 03 June 2008

Corporate Financing 09 & 10 June 2008

Taxation of Holding Companies in Europe 23 - 24 June 2008

Transfer Pricing and Business Restructuring 21 - 23 April 2008

Principles of Transfer Pricing 28 - 30 July 2008

New location - China - International Tax Planning for Multinational Enterprises

16 & 17 October 2008

New course - International Taxation of Trusts 22 - 24 September 2008

New course - Mergers and Acquisitions 06 - 08 October 2008

Popular course - Summer Course - Principles of International and Comparative Taxation

18 - 29 August 2008

Permanent Establishment Workshop 26 & 27 June 2008

International Tax Aspects of Permanent Establishments 08 - 10 September 2008

Indirect Taxation Introduction to European Customs Law and Excise Duty 05 - 07 May

Introduction to European Value Added Tax 19 - 22 May 2008

Tax Treaty Negotiations 16 - 19 June 2008

Avoidance of Double Taxation 14 & 15 July 2008

Principles of International Taxation 07 - 11 July 2008

### **IBFD Academic Council Meeting of Research Students 6th Annual Meeting for Students of International, European and Comparative Tax Law, Amsterdam, 29 June - July 2008**

The aim of this meeting is to give students engaged in doctoral or other substantial research projects the opportunity to meet each other and to discuss their research with a wide circle of colleagues and leading experts in their field. The participants of the previous meetings, held from 2001 to 2006, also appreciated the opportunity to build their own network of contacts.

To recognize the contribution of the students, prizes will be awarded in three categories:

- most logically structured and thought out synopsis;
- most thought provoking and stimulating presentation;
- contribution deemed most outstanding by the panel.

The winner in each category will receive three months free

access to all of the IBFD's online publications - worth around €3,000.

In addition, all participants receive a discount of 50% on IBFD books.

Who should attend?

Most of the students participating in the meeting will be working on a doctoral thesis, but applications from students writing a substantial LLM paper will also be considered. The topic should be one of international, EU or comparative tax law. All applications will go through a screening process to ensure that only students carrying out original research of sufficient

quality are admitted. As one of the goals of the seminar is to reach a broad group of talented researchers, participants of previous meetings will be admitted only if they have made substantial progress in their research since their previous meeting.

University teachers and other academics wishing to attend and willing to contribute to the discussion or help lead the discussion groups are welcome to inquire with the Academic Council about the possibility until Monday 16 June 2008 at the latest.

#### Number of Places

A maximum of 20 students will be admitted, and a minimum of 10 registrations of sufficient quality is required in order for the meeting to go ahead. Registrations should be submitted by 15 April 2008. All applicants will be informed by 1 May 2008 whether the meeting will go ahead and whether they have been accepted.

#### Venue and Dates

The meeting will be held from 29 June - 3 July 2008, in the IBFD office in Amsterdam. Participating students are welcome to arrive early, or to stay longer, in order to use the IBFD library. Participating students are expected to attend all the events scheduled as part of the programme for the meeting.

#### Members of the Academic Council

- Prof. Hugh Ault (Boston College Law School)
- Prof. Huub Bierlaagh (IBFD and Sorbonne University, Paris)
- Prof. Kees van Raad (University of Leiden)
- Prof. María Teresa Soler Roch (University of Alicante)
- Joanna Wheeler, (IBFD and senior visiting fellow, Queen Mary College, University of London)
- Prof. Frans Vanistendael (Prof. Em. KULeuven, Academic Chairman IBFD)
- Prof. Wim Wijnen (IBFD and LUISS University, Rome)

Members of the Academic Council will sit in during the presentations and stimulate the discussions. They are also available to participants for counselling on their research projects.

#### Prizes

To recognise the contribution of the students, prizes will be awarded in three categories:

- most logically structured and thought out synopsis;
- most thought provoking and stimulating presentation;
- contribution deemed most outstanding by the panel.

The winner in each category will receive three months free access to all of the IBFD's online publications

- worth around €3,000. In addition, all participants receive a discount of 50% on IBFD books.

#### Expectations

##### Presentation and Discussion

Each student will be given a maximum of 30 minutes for the initial presentation of his/her research. During this time the student should highlight the most interesting and controversial issues that the student is considering, and introduce some questions or comments designed to provoke a lively discussion among the participants. The student should allow at least five minutes, but preferably longer, for a round of initial responses from the plenary group.

Following the presentations for the day, the students will break up into small groups to discuss the topics presented. These discussions should not only cover the individual topics presented, but should also consider the common themes and connections among them. Each of the small groups will have a reporter who will report on the group's deliberations to the plenary session, where the discussion will continue. The groups and reporters will be determined in advance by the Academic Council, in order to ensure that the groups are differently constituted each day and that each student acts once as a reporter.

##### Synopsis and Powerpoint

Students wishing to participate in the meeting are required to submit a synopsis of their research, in a maximum of 1,000 words, which will be the basis on which the selection is made. Students accepted for the meeting will have the opportunity to revise their synopsis before the meeting, and all the final synopses will be mailed to all participants a couple

of weeks beforehand. All participants will be expected to have read and considered all the synopses before the meeting. Students will also be required to use PowerPoint when making their presentation. The PowerPoint presentation should contain a maximum of five slides picking out the highlights of the research, and two slides presenting the questions or propositions that the student wishes to introduce as the basis for further discussion. The questions and propositions may be formulated in a rather sharp or provocative manner in order to ensure a lively discussion. It is also open to the student to take a more extreme position than she/he actually has in order to stimulate the discussion! Students who do not have access to a PowerPoint programme may submit the text of their presentation in Word, and the IBFD will convert it into PowerPoint.

#### Agenda

Sunday, 29 June, Evening Welcome get-together, with boat tour of Amsterdam and dinner.

Monday 30 June – Thursday 3 July,

Daily Programme 09.30 –12.30 Five student presentations and initial comments

12.30 – 15.00 Lunch and discussion in small groups

15.00 – 17.00 Report back and plenary discussion

Thursday, 3 July, Evening Closing dinner

#### Registration Information

For registration send an email with your CV, personal and contact details and your synopsis to [ACregistrations@ibfd.org](mailto:ACregistrations@ibfd.org). Registration for participation at the meeting, including lunches, is free of charge. Travel expenses and accommodation are at the charge of participants.

#### Applications

Students wishing to take part should submit their applications on the form provided at the address provided above. The most important part of the application is the synopsis of the research; this is the basis on which the selection will be made. The synopsis should explain what the student wishes to achieve in his/her research, what the student's original contribution to academic thought will be, and how far the student has progressed with the research. The sole criterion for the selection of participants is the quality of the research. The synopsis should be strictly limited to 1,000 words; any text in excess of this limit will be deleted when the applications are given to the selection committee. No fee will be charged for attending the meeting.

#### Registration Deadlines

1 May 2008 Submission of applications for the meeting.

16 May 2008 Applicants will be informed whether the meeting will go ahead and whether their application is accepted.

31 May 2008 Submission of final synopsis.

23 June 2008 Submission of Power Point presentation.

#### Further Information

Further information about the meeting, including details regarding accommodation and travel routes will be sent upon registration and may be obtained in advance from:

The Academic Council IBFD PO Box 20237 1000 HE Amsterdam The Netherlands

Tel.: +31-20-554 0100; Email: [ac@ibfd.org](mailto:ac@ibfd.org); Website: [www.ibfd.org](http://www.ibfd.org)

**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.

**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/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>  
New South Wales Bar Association  
[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)  
Law Council of Australia <http://www.lawcouncil.asn.au/events.html>  
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.hg.org/calendar.html>  
For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index  
<http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

### 13 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

#### Local

Australia 2020 Summit – Initial Report <http://www.australia2020.gov.au/report/index.cfm>

“Australian Bureau of Statistics *Taxation Revenue, Australia, 2006-07*. This annual publication contains statistics of taxation revenue collected by all levels of government in Australia for the period 2001-02 to 2006-07. The taxation revenue statistics presented are for the general government sector and include taxes received from public corporations (i.e. government owned/controlled corporations). The amount of taxes received from these corporations is shown in the relevant tables. The statistics highlight that the total taxation revenue collected in Australia rose by \$22,039 million (7.4 percent) between 2005-06 and 2006-07. Taxes on income increased by \$13,181 million (7.5 percent) and taxes on the provision of goods and services increased by \$4,005 million (5.3 percent). The publication is available on the ABS Web site (<http://www.abs.gov.au>)”. Source: KPMG *Daily Tax News* 16 April 2008

(2008) 23 (1) *Australian Tax Forum*

- A market-based method of determining the capital revenue boundary: The tax treatment of depreciation - Ewen McCann and **Bill Butcher**
- Book review: Fiscal reform in Spain: Accomplishments and challenges - Ann Hansford
- The Australian Tax Office/Tax profession partnership: Lessons from a pilot interview program - **Justin Dabner**

- Global SME tax policy conundrum - Mark Pizzacalla

Boyd, Louisa 'Double taxation agreements: New Zealand's approach to treaty shopping'  
(2007) 13 *Auckland University Law Review* 63-88

Buckley, Ross P & Danielson, Mark 'Facilitation payments in international business: a  
proposal to make Criminal Code, s 70.4 workable' (2008) 82 *Australian Law Journal* 92-104

Carling, Robert 'Beware Canberra's power bid' *The Australian* 26 March 2008 p 12

Carling, Robert 'Divvying out the GST,' *On Line Opinion: Australia's e-journal of social and  
political debate* <http://www.onlineopinion.com.au/view.asp?article=7101>

**D'Ascenzo, Michael** 'Sights set on the horizon', 8th International Conference on Tax  
Administration, Sydney, 27 March 2008  
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00130183.htm>

Pincus, Jonathan *Six myths about federal-state financial relations*, Committee for Economic  
Development of Australia, 2008  
[http://ceda.com.au/public/research/federal/six\\_myths\\_federal\\_state.html](http://ceda.com.au/public/research/federal/six_myths_federal_state.html)

(2008) 42 (9) *Taxation in Australia*

- The grapes of wrath: Postscript Róisín Annesley
- Non-Resident beneficiaries – trust withholding – Part 2 Paul Argent
- Westpac Custodian Nominees Ltd v Cmr of State Revenue [2008] WASCA 18 - Sarah Shaw
- Tax and same sex couples: Still waiting for a fair go - **Miranda Stewart**

(2008) 11 (4) *Tax Specialist*

- The litigation lottery - David H Bloom
- Is the High Court's judgment in Deputy Commissioner of Taxation v Richard Walter still  
good law? David Mackay
- The battle of wits over privative clauses - Natasha Jessup
- Reform of federalism: The GST and State income taxation - Peter Mellor
- China is hot, the Chinese DTA is not – is it time to upgrade? - Piotr Klank

Vos, David 'Safe harbours - The new horizon,' Atax 8th International Tax Administration  
Conference, Sydney, 27 March 2008 <http://www.igt.gov.au/content/media/sp20080327.asp>

## **Overseas**

*Bulletin for International Taxation* Issue No. 4 (2008)

- Managing VAT in a Borderless World of Global Trade: VAT Trends in the European Union
- Lessons for the Asia-Pacific Countries - Christophe Grandcolas
- Combating Large-Scale Tax Evasion - Australia's Experience - **Ann O'Connell** and **Kerry  
Brewster**
- Comparing the General Anti-Avoidance Rule of Income Tax Law with the Civil Law  
Doctrine of Abuse of Law - **Zoë Prebble** and **John Prebble**

*European Taxation* April 2008

- The German Tax Reform 2008 – Part 2 Richard Resch and Andreas Perdelwitz
- European Union - Columbus Container Services - A Victory for the Member States' Fiscal  
Autonomy - Gerard TK Meussen

- European Union - International Tax Consolidation in the European Union: Evidence of Heterogeneity - Savina Princen and Marcel Gérard

- An Analysis of the Special Treaty Provisions Relating to Continental Shelf Activities - Niken Susanti

- Taxpayers' Rights - The Turkish Model - Nilgün Serim  
pp. 195-204

In this article, the author first considers the origins and development of the concept of taxpayers' rights in Turkey from the Ottoman Empire to the Republic. Following this, the current status of the taxpayers' rights in Turkey is examined. The author concludes by setting out her opinions and suggestions with regard to this topic.

- Denmark/France/Spain - Act Enacted Authorizing Termination of Tax Treaties with France and Spain - Nikolaj Bjørnholm and Arne Riis

- German Inheritance Tax Law Reform 2008 - Andreas Perdelwitz

- The Netherlands Supreme Court Again Excludes Credit of Withholding Tax in a Triangular Case - Frank PG Pötgens

- Limitation on Deductibility of Foreign Social Security and Health Premium Payments Contrary to Polish Constitution - Adam Zalasinski

**Holmes, Kevin** *International tax policy and double tax treaties: An introduction to principles and application*, Amsterdam, International Bureau of Fiscal Documentation, 2008  
[http://www.ibfd.org/portal/Product\\_InternationalTaxPolicyandDoubleTaxTreaties.html](http://www.ibfd.org/portal/Product_InternationalTaxPolicyandDoubleTaxTreaties.html)

*Notices to practitioners and litigants (taxation) issued by the Chief Justice - Tax List Directions*, 4 April 2008 [http://www.fedcourt.gov.au/how/practicenotices\\_nat02.html](http://www.fedcourt.gov.au/how/practicenotices_nat02.html)

**Sawyer, Adrian** 'Government announces change for stapled securities' (2008) 49 *Tax Notes International* 854-55

Watchman, Paul Q *Climate change: a guide to carbon law and practice*, Global Law & Business, ISBN-13: 978-1-905783-12-0 Hardback, 240 pp, \$230

## 14 Quotable quotes

“In a blitz that mirrors The Untouchables' demolition of American gangster Al Capone's 1930s criminal empire, the ATO and ACC are joining with the Australian Federal Police and Australian Securities and Investments Commission to follow the money trail of the nation's wealthiest criminals, News Limited newspapers said on Monday.”

Source: ‘Tax will help crush criminal syndicates,’ April 7, 2008 - 6:13AM, AAP

<http://news.smh.com.au/tax-will-help-crush-criminal-syndicates/20080407-245m.html>

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“For me, I think the best contribution to a strong economy in 2020 would be a more efficient, fairer and more rewarding tax and welfare system:

- A system that doesn't give to Australians, or take from them, one cent more or one cent less than they deserve;
- That strikes the right balance between those that need a hand and those who don't;

- That makes our business tax regime more internationally competitive;
- That gives everyone, from lunchrooms to boardrooms, the incentive to work hard, upgrade their skills and save for their retirement;
- That makes high effective marginal tax rates a thing of the past and eliminates some of the wasteful, inefficient churn in the current system;
- That recognises it's the hard work of middle Australia and the innovation and leadership of business that builds prosperity, not just the decisions of governments”.

Source: Swan, Wayne Treasurer of the Commonwealth of Australia ‘Future directions for the Australian economy,’ Opening remarks at the 2020 Summit, Parliament House, Canberra 19 April 2008

<http://ministers.treasury.gov.au/DisplayDocs.aspx?doc=speeches/2008/008.htm&pageID=005&min=wms&Year=&DocType=>

\*\*\*\*\*

““It is absurd that people are driving cars to Cairns so they can get a lower Fringe Benefits Tax rate,” he said, referring to the requirement that leased company cars must achieve a minimum mileage to be eligible of a tax break.” (Quoting University of NSW vice-chancellor, Fred Hilmer at the 2020 Summit)

Source: Uren, David ‘Review aims to simplify the system’ *The Australian* 21 April 2008 p 8



## **ATTA News May 2008**

<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>

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### **1 Presidential column**

Dear ATTA Members

With the semester nearly over it is time to focus on research once more. With this in mind, I wish to draw your attention to several items in this ATTA News.

#### **ATTA Submission Deadlines**

The closing date for the submission of papers to the next edition of JATTA is 30 May 2008. The deadline for the submission of abstracts to the ATTA 2009 conference is 28 July 2008.

#### **Jurisprudential Perspectives of Taxation Law**

I would like to mention a contribution that ATTA members are making which is attracting attention overseas. This issue of ATTA News has information inviting members to one or both of two series of seminars on "Jurisprudential Perspectives of Taxation Law" that Professor John Prebble will lead. The first is in September 2008 in Spain. The second is an intensive LLM course, with academics invited, at Melbourne University in the week 29 September to 3 October 2008. Details are in the meetings announcements section, below.

## **Doctoral News**

You will notice we have added a new section in the ATTA News entitled “Doctoral News” which is devoted to the work of taxation doctoral students. Many of our members have undertaken, are undertaking, or are supervising PhDs and SJDs. The number of PhDs and SJDs in tax is growing and, as such, ATTA wishes to provide support by publishing tips for students, as well as student profiles. We invite students (or those who have recently completed) and supervisors to submit material for the column. To start us off Lex Fullarton has provided the first student profile. Further, for those who were unable to attend our most recent conference, Professor John Prebble and Associate Professor Michael Walpole have kindly allowed ATTA to distribute materials from their Doctoral Workshop conference presentation. Both students and those new to supervising may find this useful.

All the best,

Kerrie

## **2 Planning for the ATTA 2009 Conference continues**

We are pleased to announce that The Honourable Justice William Young P will be a keynote speaker, in addition to the four keynote speakers featured in our last newsletter update.

Justice William Young graduated LLB (Hons) from the University of Canterbury and later gained a doctorate from Cambridge University. He joined the Christchurch firm of R A Young Hunter and Co in 1978, leaving in 1988 to practise as a barrister. He was appointed a Queen’s Counsel in 1991, to the High Court in 1997 and to the Court of Appeal in January 2004. Justice Young became President of the Court of Appeal in February 2006. In June 2007, Justice Young was awarded the DCNZM (Distinguished Companion of the New Zealand Order of Merit) for services as President of the Court of Appeal of New Zealand. Justice Young completes our list of stimulating keynote speakers.

The Conference Organising Committee would also like to remind ATTA members of the doctoral workshop and teaching session to be held on Monday 19 January. ATTA members may have doctoral candidates in mind for these sessions. These sessions proved popular at the ATTA 2008 Conference with the doctoral workshop providing valuable feedback for doctoral candidates.

We are currently arranging information on various accommodation providers to be added to the ATTA 2009 Conference website. Prospective attendees are reminded to book early for your accommodation needs, especially those members travelling with families. There are several nearby motels that cater for family requirements.

Keeping on the travel theme - a reminder to book flights early. There are several major airlines flying direct into Christchurch daily including Qantas (Jetstar), Air New Zealand, Pacific Blue, and Emirates.

Lastly, as a closing reminder, the Conference website is live and contains a variety of useful and helpful information. The URL is <http://www.conference.canterbury.ac.nz/atta09>. Second, the call for papers is open, with abstracts (and completed papers) welcome, with a closing date of 28 July 2008. You need to act now and get your ideas into abstract form!

Regards,

Adrian Sawyer, Alistair Hodson, Shelley Griffiths, and Andrew Maples  
The ATTA Organising Committee

### **3 JATTA call for papers**

Dear Colleagues,

The closing date for submissions to the next edition of the Journal of the Australasian Tax Teachers' Association (JATTA) is fast approaching (30 May 2008).

JATTA welcomes submission from authors of the 2008 conference papers as well as others. In addition to papers on the theme of this year's conference: Tax: The Devil's in the Detail, all papers related to taxation will be considered.

All submissions should be made by email to:  
Bernadette.Smith@utas.edu.au, by Friday 30th May 2008.

Submissions should be presented in double spaced 12 point Times Roman font and include an abstract of approximately 100 words submitted on a separate page.

All submissions to JATTA are subject to double blind peer review by appropriate specialists in the field. JATTA satisfied the description of a refereed journal in current Australian Department of Education, Employment and Workplace Relations (DEEWR) categories.

Author guidelines are available at:  
[http://www.atax.unsw.edu.au/atta/jatta/JATTA\\_Author\\_Guidelines.pdf](http://www.atax.unsw.edu.au/atta/jatta/JATTA_Author_Guidelines.pdf)

If you have any further questions please do not hesitate to contact me.

Kind regards,  
Bernadette

### **4 Graham Hill IFA Research Prize**

Applications invited GRAHAM HILL IFA RESEARCH PRIZE  
Fully paid participation in IFA Congress and Poster Program Vancouver, Canada, *31 August*  
– 4 September, 2009

International Fiscal Association (Australian Branch) and Australasian Tax Teachers  
Association

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

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. Members of ATTA supervising eligible doctoral students are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

The Prize

The Australian IFA branch will pay for one Australian doctoral student to attend an IFA Congress once every two years as part of the Poster program. This involves preparing posters

explaining the subject of the thesis and discussing the thesis with interested participants in the Congress.

The prize will next be offered in relation to the annual IFA Congress in Vancouver from 31 August to 4 September, 2009.

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

The winner must provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

The winner of the prize for 2007 was Ms Kathryn James of Monash University Law School.

#### Application process

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

Applications should be sent to Professor Dale Pinto of Curtin University of Technology, email [Dale.Pinto@cbs.curtin.edu.au](mailto:Dale.Pinto@cbs.curtin.edu.au). The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

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

Applications are due by 31 October 2008.

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

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

The winner of the prize will be announced at the Annual ATTA conference in January 2009, to be held in Christchurch, New Zealand. This allows time for the winner to prepare for the Poster Program at the IFA Congress in Vancouver which will be held 31 August to 4 September 2009.

## 5 Doctoral news

This section will be devoted to the work of taxation doctoral students and it is hoped to be a regular feature of *ATTA News*. We hope to publish tips for students, as well as student profiles. To give the profile some structure, we expect students to cover the following points: thesis topic; where you are doing your PhD and your supervisor(s); biggest challenge to date; best outcome; best electronic source of information, things that you've learnt about yourself.

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During the ATTA Conference 2008, both John Prebble and Michael Walpole gave presentations on preparation for a doctoral thesis. Readers will note that the two papers adopt somewhat different approaches in certain respects, in particular regarding questions of the literature review, of explanations of methodology, and of the hierarchy of the organisational structure of a thesis. Michael Walpole's suggestions are perhaps more along the lines of what is commonly practised. John Prebble's suggestions include some of his own ideas and, in general, may be particularly suitable for legal theses. See attachments.

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### **Alexander R Fullarton – PhD Student profile.**

I was born in Carnarvon and started my working life as a jackeroo on family sheep stations in 1970. I have since worked as a clerk in the public service, a coastal patrol officer with the Commonwealth Quarantine Service in the Gascoyne, Pilbara and Kimberley, an accountant with the Licensing Boards of Western Australia, a licensed Real Estate and Business Agent from 1984 – 2000 and a provincial taxation agent from 1988 – 2007. I enrolled in a Bachelor of Business by correspondence through the Western Australian Institute of Technology (WAIT) in 1974. In 1997 I returned to WAIT (now Curtin University) and completed a Graduate Certificate in Taxation, once more by correspondence. I added a Bachelor of Commerce and a Post Graduate Diploma in Taxation to that in 2000, again externally. With the grace of Professors Dale Pinto and Doug Yorke, I completed my Master of Taxation in 2001 and my Master of Commerce (Taxation) in 2003, all externally.

From 1988 – 2007, I built and managed a provincial sole taxation/accounting practice in Carnarvon which I sold in 2007 with over 3000 clients and annual fees in excess of \$260k. To relieve boredom my sons and I built WA's first and largest solar farm between 2004 and 2007. Our efforts have not gone unnoticed and we have received many business awards

I flew to Sydney and knocked on the door of Atax in Coogee in November 2004. After an 'open and frank discussion' with Professor Chris Evans it was decided that I should enrol in a PhD at Atax on the subject of tax compliance. Due to the 'tyranny of distance' it was decided that Chris would be my supervisor at Atax in Sydney and Dale my co-supervisor at Curtin in Perth.

My thesis focuses on the factors affecting tax compliance and specifically the effect of high personal income tax rates when coupled with harsh living and working conditions. The thesis titled 'Miners' Motivation: Taxpayer involvement in mass marketed tax avoidance schemes in the 1990s,' uses a case study and quantitative analysis approach to support or refute the hypothesis that the harder taxpayers work and the higher the tax rate their income is subject to, the greater their motivation to avoid or evade tax. ATO statistics show that the taxpayers in

the Pilbara mining community of Pannawonica engaged in the mass-marketed tax avoidance schemes at a rate 46 times higher than that of the average Australian taxpayer.

Pannawonica is perhaps the most isolated and one of the harshest living and working environments in Australia. The miners who live there are some of the highest income earning taxpayers in Western Australia and are subject to the highest marginal tax rates in Australia. My research is focused therefore on the Pilbara blue collar workers who engaged in the schemes and the findings compared with statistical analysis as well as two other 'control groups' being those on similar incomes and those engaged in similar occupations but not living and working in such harsh conditions.

The research group is in the Pilbara which is about 600 kms by road north of Carnarvon. The Pilbara is about the size of Poland and its inhabitants scattered in small towns and camps around 200 to 400 kms apart. Dale is at Curtin in Perth and has yet to travel north of Geraldton. Chris is in Sydney and quite looking forward to seeing the North West. We have a vast cultural difference between the three protagonists but it is one I thoroughly enjoy. Each knows his area of expertise intimately and the blend will produce not only a creditable piece of academic achievement but a great understanding of the difficulties faced by authorities, taxpayers and academics in achieving compliance with taxing regimes. I am told so far, that it is also a 'good read'.

The co-operation of the library at Atax has been vital to sourcing older research material and of course the internet. The advent of the internet has made this PhD thesis possible. Communication by way of telephone and email is first class. Particularly to a bushman who grew up with 'party-lines' strung along station fences. Chris and Dale are ever alert for material, and papers turn up from time to time in the post or as email attachments. Other researchers such as Valerie Braithwaite and Kristina Murphy have likewise sent me their research material and I receive 'gifts' from people such as Gordon Cooper.

The ATO has been extremely co operative and officers have gone out of their way to provide me with statistics for my 'strange' project. Taxpayers both scheme participants and others have referred me from one to the other and I have more people wanting to 'tell their story' than I had programmed for. Curiously participation in my research has followed similar patterns to the methods to promoters of the schemes used. The highest participation rate is from Pannawonica though that was not my intention.

Lex Fullarton

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## **6 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, June 2006 and June 2007 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 doctoral 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 2008.

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

## **7 The role of the Australian Treasury in tax policy and tax law making**

As it would be said in the days past, Greetings, learned friends!

Most of you here are much more experienced in the tax field than I am, and more learned in this area that I passionately love. Therefore I chose this topic, where I can share with you my first hand experience. I come with an assumption that you know what tax policy is, and you certainly have a good understanding of the law making process in Australia. I will not talk about them in detail, but I will talk about the Treasury's involvement in these two areas. Brett has jokingly called it "Eva's war stories from the Treasury" when I saw him the other week at uni. So I do stress the point of this being a personal experience, as an ex-public servant, I cannot disclose some of my references.

My talk today will consist of three parts. How the Treasury treats tax policy; how the Treasury drafts tax law, and what my experience has been in the Treasury—using tax law for the not-for-profits sector as an example.

Before I studied tax, I thought it belonged to economics. Taxation is an important part of economic management by governments. Studying taxation as a legal subject, and dealing with it in an accounting context has allowed me to see accounting and legal issues form an integral part in taxation.

Before I joined the Treasury, like many people, I have assumed that its role is economic management through policy making. I have thought tax would be a part of its role, but I have never imagined it to be the largest group in the department. The treasury has around 900 employees.

The following are the 7 divisions in the Revenue Group, I used to work in the Personal and Retirement Income Division.

### REVENUE GROUP

Business Tax Division	<i>Board of Taxation</i>
Indirect Tax Division	<i>Inspector-General of Taxation</i>
International Tax and Treaties Division	
Personal and Retirement Income Division	
Tax Analysis Division	
Tax Design Division	
Tax System Review Division	

Revenue Group is the Group that works on tax policy. It provides advice to the Government on revenue and taxation policy matters. The work of the Group includes the provision of revenue forecasts and costings of taxation policies, analysis of the economic and social effects of taxation policy proposals, undertaking consultations and advising on taxation policy options, instructing parliamentary counsel on the design of taxation laws, supporting the

passage of taxation legislation through Parliament and advising on superannuation and retirement income policies. The Group also contributes to public understanding of revenue matters through contributions to budget and other government publications.<sup>1</sup>

I believe we all know the role of the Board of Tax, here is the Treasury's definition to its functions:

The Board of Taxation is an independent, non-statutory body established to advise the Government on the development and implementation of taxation legislation and the ongoing operation of the tax system. A key objective of the Board is to ensure that there is full and effective community consultation in the design and implementation of tax legislation. This includes monitoring and advising on the consultative and educative processes for the development of tax law. The Board is also tasked with advising the Government on improving the general integrity and functioning of the taxation system and commissioning research and other studies on tax matters approved or referred to it by the Treasurer. The Board of Taxation is supported by a Secretariat provided by the Commonwealth Treasury.<sup>2</sup>

The role of the Business Tax Division is obvious. However, the definition provided by the treasury on its functions referred to business earning income, and the associated deductions, instead of the issue of business income. The issue of business income in our understanding is dealt with in the Individuals tax unit in Personal and Retirement Income division.

Business Tax Division advises the Treasury Ministers and the Treasury Executive on the size and structure of the business income tax base. The Division covers issues that define taxable business income irrespective of the form of business entity (e.g. company or partnership) that earns it, including capital gains and grants from governments; and business deductions, including ordinary and capital expenses. Specific incentives for business, such as, the super deductions for research and development and the refundable tax offset for large-scale film production, as well as specific taxation arrangements for financial instruments and for certain classes of taxpayers, such as primary producers, are also covered by the division. The Division is responsible for resource taxation, particularly in relation to the upstream activities of the petroleum industry, and for taxation issues relating to the management of Australia's natural environment. The Division has charge of maintaining integrity of the business income tax base. The Division's output comprises policy advice and related services, and taxation legislation.<sup>3</sup>

Indirect Tax Division's work includes taxation and tax expenditure that are levied or provided indirectly. Treasury defines its function as:

The Indirect Tax Division is responsible for the provision of policy advice regarding the operation of the indirect tax system in Australia. In particular, ITD provides advice on issues concerning the Goods and Services Tax (GST), Excise on Petroleum, Alcohol and Tobacco, Wine Equalisation Tax, the Luxury Car Tax and certain indirect taxes administered by other

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<http://www.directory.gov.au/osearch.php?ou%3DRevenue%20Group%2Cou%3DCentral%20Office%2Cou%3DThe%20Treasury%2Co%3DTreasury%2Co%3DPortfolios%2Co%3DCommonwealth%20of%20Australia%2Cc%3DAU&changebase>

2

<http://www.directory.gov.au/osearch.php?ou%3DBoard%20of%20Taxation%2Cou%3DRevenue%20Group%2Cou%3DCentral%20Office%2Cou%3DThe%20Treasury%2Co%3DTreasury%2Co%3DPortfolios%2Co%3DCommonwealth%20of%20Australia%2Cc%3DAU&changebase>

3

<http://www.directory.gov.au/osearch.php?ou%3DBusiness%20Tax%20Division%2Cou%3DRevenue%20Group%2Cou%3DCentral%20Office%2Cou%3DThe%20Treasury%2Co%3DTreasury%2Co%3DPortfolios%2Co%3DCommonwealth%20of%20Australia%2Cc%3DAU&changebase>



portfolios (particularly customs duty). ITD also provides advice on excise credits for business and commodity based grants including the Energy Grants (Credits) Scheme, the Energy Grants (Cleaner Fuels) Scheme, the Fuel Sales Grants Scheme and the Product Stewardship (oil) arrangements. The Division provides advice and analysis concerning the operation of these programs and proposals for change.<sup>4</sup>

The International Tax and Treaties Division provides advice on international tax policy issues, along with development of related legislation, and seeks to influence international tax policy development through international forums. The Division is also responsible for implementation of the outcomes of the Review of International Taxation arrangements.<sup>5</sup>

Treasury focuses more on Treaty negotiations here, which it treats as an economic function.

The name of the Personal and Retirement Income Division already reflects the economic focus the Treasury has for taxation, individual tax payers are divided into the different stages of their lives.

The Personal and Retirement Income Division (PRID) provides policy and legislation advice and other services to Government on personal taxation, entities exempted from taxation, superannuation policy, retirement income policy and the taxation treatment of savings more generally. In personal taxation, the Division develops services to ensure that the taxation of individuals is efficient, fair and well understood by the community. These services relate to income tax, fringe benefits tax and the Medicare levy, as well as tax based methods to deliver a range of Government objectives such as assistance to families, senior Australians and health care consumers. In superannuation, the Division, together with RIMU, advises on the adequacy, concessionality, sustainability and equity of the retirement income system, including the interaction between superannuation policy and the age pension system.<sup>6</sup>

Tax Analysis Division contains the key revenue forecasting, cost estimation and other quantitative studies in Revenue Group. TAD provides a central and coordinated point of contact for key external relationships with the ATO and ABS on data and other matters related to tax estimates and costings. The Division invests in and maintains data bases and models for tax and related analysis, as well as exploring greater integration of existing modelling work. It also provides assurance that Treasury can meet its statutory and other accountabilities for the provision of professionally based, authoritative official revenue estimates and tax policy costings and analysis.<sup>7</sup>

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<http://www.directory.gov.au/osearch.php?ou%3DIndirect%20Tax%20Division%2Co%3DRevenue%20Group%2Co%3DCentral%20Office%2Co%3DThe%20Treasury%2Co%3DTreasury%2Co%3DPortfolios%2Co%3DCommonwealth%20of%20Australia%2Cc%3DAU&changebase>

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<http://www.directory.gov.au/osearch.php?ou%3DInternational%20Tax%20and%20Treaties%20Division%2Co%3DRevenue%20Group%2Co%3DCentral%20Office%2Co%3DThe%20Treasury%2Co%3DTreasury%2Co%3DPortfolios%2Co%3DCommonwealth%20of%20Australia%2Cc%3DAU&changebase>

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<http://www.directory.gov.au/osearch.php?ou%3DPersonal%20and%20Retirement%20Income%20Division%2Co%3DRevenue%20Group%2Co%3DCentral%20Office%2Co%3DThe%20Treasury%2Co%3DTreasury%2Co%3DPortfolios%2Co%3DCommonwealth%20of%20Australia%2Cc%3DAU&changebase>

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<http://www.directory.gov.au/osearch.php?ou%3DTax%20Analysis%20Division%2Co%3DRevenue%20Group%2Co%3DCentral%20Office%2Co%3DThe%20Treasury%2Co%3DTreasury%2Co%3DPortfolios%2Co%3DCommonwealth%20of%20Australia%2Cc%3DAU&changebase>

The Tax Design Division focuses on legislation drafting. Each Policy division analysis the economic effect of a new tax or tax expenditure,<sup>8</sup> and drafts drafting instructions for the office parliamentary council to draft the policy into legislation. The Tax Design Division does the checking and make sure the drafting instructions and draft extrinsic materials reflects the policy intent.

Tax Design Division assists the Executive Director and other Revenue Group Divisions by formulating a strategic direction on organisational issues for the Group; improving the tax design process including the development of a new tax design approach based on coherent principles; managing the tax legislation program; providing high quality communication, administrative and coordination services to the group; and the design and delivery of tax technical training programs. Tax Design Division is also responsible for developing and leading key relationships of Revenue Group with the Australian Taxation Office and other external parties.<sup>9</sup>

The Tax System Review Division was formed in December 2004 to provide a Treasury perspective on those issues which affect the tax system as a whole, especially those which impact on the general administration of the tax system. The delivery of the outcomes form the Review of Self Assessment has become the responsibility of this Division.<sup>10</sup> This is the only area in the Treasury that has any input into tax administration. It is the area that is finishing the drafting to the Tax Agent's Bill. Here is where most lawyers work in, to review the existing law.

From looking at the definition of each division, we can see that Treasury in devising tax policy does have an economic focus. The majority of policy analysts are economists. They have an excellent understanding of the economic situation, therefore are able to see what policies are suitable. However, there is a lack of accountants to review the feasibilities of the drafted legislation in commercial life. There is also a lack of lawyers, leading to the drafted legislation being difficult to understand, or are incomplete to reflect the policy intent. This lack of accountants and lawyers in policy divisions may be the result for the need of the tax review division.

Treasury also drafts legislative instruments, which its ministers have delegated power from the tax acts to sign off on. These are mainly regulations. There are two main types of regulations, those that regulate an activity, e.g. superannuation regulations regarding compulsory contributions; and those that lists an organisation as one that complies with the

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<sup>8</sup> The Tax expenditure statement put out by the Treasury each year explains tax expenditure as follows: A tax expenditure is a tax concession that provides a benefit to a specified activity or class of taxpayer. A negative tax expenditure arises when arrangements impose an additional charge rather than a benefit. Tax expenditures can be provided in many forms, including tax exemptions, tax deductions, tax offsets, concessional tax rates or deferrals of tax liability.

Tax expenditures are often an alternative to direct expenditures as a method of delivering government assistance or meeting government objectives. Tax expenditures have an impact on the budget position like direct expenditures.

Tax expenditures may also redistribute the tax burden between taxpayers as most tax expenditures result in less tax being collected from particular taxpayers. As a result, taxes paid by individuals and businesses not benefiting from the tax expenditure need to be higher to raise the same total revenue.

<sup>9</sup> <http://www.directory.gov.au/osearch.php?ou%3DTax%20Design%20Division%2Cou%3DRevenue%20Group%2Cou%3DCentral%20Office%2Cou%3DThe%20Treasury%2Co%3DTreasury%2Co%3DPortfolios%2Co%3DCommonwealth%20of%20Australia%2Cc%3DAU&changebase>

<sup>10</sup> <http://www.directory.gov.au/osearch.php?ou%3DTax%20System%20Review%20Division%2Cou%3DRevenue%20Group%2Cou%3DCentral%20Office%2Cou%3DThe%20Treasury%2Co%3DTreasury%2Co%3DPortfolios%2Co%3DCommonwealth%20of%20Australia%2Cc%3DAU&changebase>

legislations, e.g. Prescribed Private Funds (a type of deductible gift recipient) and worker entitlement funds under the Fringe Benefits Act.

Please encourage your students to work in the Treasury! Dr Ken Henry once told me, why aren't there more people who are passionate about tax working in the Treasury? My answer was, we never knew the Treasury needed tax people!

Eva Huang

The above paper was given to an Atax seminar, at the University of New South Wales, on 18 April 2008

## **8 The 2008 Graham Hill 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@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

## **9 Invitation for research grants**

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

The aim of the Foundation is to fund research analyses and the writing of discussion papers, drafts and other statements to be used as a basis for determining future taxation policy.

The Foundation is now in a position to formally invite proposals for the 2007/8 year for funding of research work from researchers and academics.

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

Expressions of interest should be short and succinct outlining:

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

Project applications should be received by **30th June 2008**.

## **10 Call for papers for a special Issue of Critical Perspectives on Accounting - Critical Perspectives on Taxation**

Guest Editor: Dr. Sheila Killian, Kemmy Business School, University of Limerick, Ireland.

*Critical Perspectives on Accounting* provides a forum for researchers and practitioners who realise that accounting practices and corporate behaviour are inextricably connected with the many allocative, distributive and ecological problems of our era. Taxation is critical to these problems. It is a mechanism for deciding who pays for state services, how much should be paid, and by extension, what services can be provided. Governments use it to modify taxpayer behaviour and to indirectly subsidise business. As such, it is an instrument of government power. Multinational companies also wield power through taxation, albeit indirectly.

Taxes are imposed at a national level, while international businesses are free to move internationally. Countries seeking foreign direct investment, compete with each other with lower tax rates on the profits of the income of international business. Because labour is less mobile, it is more susceptible to taxation than the 'virtual' corporation. This places tax at the centre of the struggle between the people, governments, and corporations.

Taxation serves an important role in the social contract between people and their government. Yet many instances of taxation policy undermine this relationship and deserve critical

examination. Environmental taxes are undermined by subsidies and tax breaks granted to polluting industries. The resource curse of oil revenues -- a major source of tax receipts -- can undermine that relationship. A culture of tax avoidance exists in several jurisdictions. The factors that facilitate avoidance are also worthy of study.

Tax havens allow capital flight from developing countries. The taxation of intellectual capital in the North can impoverish the South. These issues have been discussed in *Critical Perspectives on Accounting*, *Tax Justice Focus*, *Accountancy Business And The Public Interest*, mainstream political science journals, and in taxation publications including *Critical Issues in Environmental Taxation*. This special issue *Critical Perspectives* presents an opportunity to draw together the many streams of critical tax research, as a step towards developing taxation policies for a fairer world.

The Guest Editor welcomes a wide variety of thoughtful and rigorous papers. In addition to the examples above, suitable topics include (but are not limited to) how tax does /should impact on global issues such as HIV/Aids, poverty, migration, human rights, inequality and the environment; tax-justice issues around capital flight and tax competition; the taxation of international aid and development; environmental taxes and subsidies to the extractive industries; tax evasion and avoidance and tax and the formation of democracy.

Submissions should adhere to the CPA Instructions to Authors, which are included in each issue. Please note however that manuscripts for this special edition should be submitted directly by email (as a Word or WordPerfect attachment) to the Guest Editor at sheila.killian@ul.ie The deadline for receipt of completed papers is 31st January, 2009. Early submissions and communications with the guest editor are encouraged. All papers are subject to the usual CPA double blind refereeing process.

## **11 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 30 May 2008 - Associate Professor John Taylor (BLAT): The First UK-Australia Double Tax Agreement

Friday 13 June 2008 - Professor Reuven Avi-Yonah (University of Michigan): Risk, Rent and Regressivity Revisited: Why the US Still Needs both an Income Tax and a VAT

Friday 27 June 2008 - Associate Professor Grant Richardson (City University of Hong Kong): The Impact of Tax Reform on Corporate Capital Investment: Evidence from Australia

**Carbon Trading, Clean Energy & the Cost of Inaction**, Thursday 26 & Friday 27, June 2008, L'Aqua, The Terrace Level, Cockle Bay Wharf, Darling Harbour, Sydney

Session Topics include:

Australia's Climate is Changing – Are You?

Adaptation & Mitigation – Challenges Posed by Climate Change

The Introduction of a National Emissions Trading Scheme

The Role of Renewables

Design Principles for the Australian Emissions Trading Scheme

Regulations & Offshore Schemes

Practicalities of a National ETS  
Legalwise Seminars P/L Ph: 02 9387 8133; Fax: 02 9387 8711;  
[info@legalwiseseminars.com.au](mailto:info@legalwiseseminars.com.au)

### **Jurisprudential Perspectives of Taxation Law**

Members of ATTA are warmly invited to either or both of two seminar series on Jurisprudential Perspectives of Taxation Law, that is, studies of the application of theories of legal philosophy to tax law reasoning, along the lines of papers that John Prebble of Victoria University of Wellington has presented at recent ATTA conferences. Brief details are: September 11 and 12, Universidad Computense de Madrid, Spain, colloquium of six seminars on: Ectopia; Fictions; Form and Substance; Autopoiesis; the Rule of Law; and Morality. Conveners: Professor John Prebble and Professor Maria Amparo Grau Ruiz. September 29 to October 3, Melbourne University, intensive LLM course covering all the above plus six or eight additional topics, with academics warmly invited to participate. Instructor: Professor John Prebble. Flyers for the two series follow, below. Inquiries to: [john.prebble@vuw.ac.nz](mailto:john.prebble@vuw.ac.nz)

### **Jurisprudential Perspectives of Taxation Law A Colloquium of The Victoria University of Wellington & Universidad Computense de Madrid**

Conveners: Professor John Prebble (VUW) and Professor Maria Amparo Grau Ruiz (UCM) The Universidad Computense de Madrid and Gomez-Acebo & Pombo, Abogados, Madrid invite scholars to a colloquium of six seminars on 11 and 12 September 2008

THE COLLOQUIUM will focus on analytical and descriptive legal philosophy as applied to income tax law, examining judicial reasoning in income tax cases. Seminars will examine such questions as: is income tax law qualitatively different from other law? Are conventional explanations of the complexity and incoherence of income tax law sufficient? Do legal philosophers' expositions of the nature of law adequately explain the nature of income tax law? What light do theories of jurisprudence that have not traditionally examined income tax law shed on these questions? (Discussion will generally not be concerned with normative jurisprudence nor with, for instance, whether governments should use taxes to redistribute wealth.) The proposed six seminars are:

Thursday 11 September (9.00 – 17.00)

1. Ectopia of income tax law
2. Fictions of income tax law
3. Form and substance in income tax law
4. Autopoiesis and income tax law      Friday 12 September (9.00 – 12.30)
5. The general anti-avoidance rule and the rule of law
6. Avoidance and morality

Cost: The Universidad Computense will not charge for attendance or for materials.

Participants will bear their own costs of travel, accommodation, and sustenance.

Eligibility: Members of university faculties, though there is space for a number of doctoral students and legal practitioners. Most participants will be scholars of taxation law, economics, or accounting, but legal and general philosophers are particularly welcome. Numbers will be limited to promote opportunities for discussion.

Materials: Professor Prebble has compiled a collection philosophical writing and common law judicial decisions on which the seminars will be based, which the university will post to participants on CDs. Proceedings: Registrants who are willing to lead or to co-lead seminars or to act as commentators or to add to the materials are warmly invited to advise Professor Prebble, [john.prebble@vuw.ac.nz](mailto:john.prebble@vuw.ac.nz) Language: English.

Antecedents: This colloquium will address similar themes to the Prebble-Vording seminars at the University of Leiden in 2005 and the Prebble-Chowdry seminars at King's College London in 2006.

Additional information: An attachment that accompanies this flier offers a fuller description of the study, "Jurisprudential Perspectives of Taxation Law" and a bibliography.

Please register by e-mail to Vicedecanato de Alumnos Fac. de Derecho [vda@der.ucm.es], copy to [Rozina.Khan@vuw.ac.nz](mailto:Rozina.Khan@vuw.ac.nz) Please include full contact details including postal and courier addresses. There is no formal deadline, but please allow time for the materials to reach you by post.

**Melbourne Law School** offers a comprehensive tax program.

New subject: Jurisprudential Perspectives on Tax Law

Lecturer: Professor John Prebble, Victoria University of Wellington, New Zealand

Date: 29 September – 3 October 2008, 9.30am – 4pm

Location: Melbourne Law School, 185 Pelham Street Carlton

This new subject approaches tax law as a subject of jurisprudential study. In doing so, some answers are sought as to why, despite all attempts to improve it, the tax law merely becomes more complex. Students will engage in close analysis of reasoning in tax judgments with readings in legal philosophy and, on completion, will have a deep understanding of the nature of tax law and of the way in which tax law differs from other law. Specific topics within the subject include:

- Selected income tax judgments, mainly dealing with the capital/revenue distinction and tax avoidance
- Theories as to why tax law is relatively incomprehensible compared with other law, including:
  - The incoherence of tax law
  - Ectopia of tax law ('ectopia' refers to the dislocation between tax law and the economic gains that are its target)
  - Tax law as an autopoietic system (that is, a closed, self-generating system that is not necessarily closely connected to economic gains)
  - Studies of tax law in the light of basic jurisprudential concepts such as the rule of law, ethics, reasoning by analogy, and form and substance.

Jurisprudential Perspectives of Taxation Law

Developer: John Prebble, BA, LLB (Hons) Auckland; BCL Oxon; JSD Cornell; Inner Temple. Professor and former Dean of Law at the Victoria University of Wellington, New Zealand; Senior Fellow, Taxation Law and Policy Research Institute, Monash University, Melbourne [www.vuw.ac.nz/~prebble](http://www.vuw.ac.nz/~prebble); [john.prebble@vuw.ac.nz](mailto:john.prebble@vuw.ac.nz).

Broad description

The programme examines income tax law from the perspective of a number of schools of jurisprudence. Most of the syllabus is based on theories of law or on legal analysis, for instance natural law; Kelsen and other positivists, autopoiesis or systems theory, and Lon Fuller's writings on (a) fictions and (b) the rule of law. A smaller number of modules consider jurists of more sociological or politico-economic schools, such as Epstein, Rawls, Hayek and Unger.

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. That is, while the study gives some time to the political and social policy aspects of income tax law, its main thrust is in legal theory.

Readings and discussion study legal theory through the lens of reports of decided cases, choosing mainly cases that turn on the distinction between capital and revenue. The cases in the syllabus on following pages are mainly from the United Kingdom and Australia. An appendix lists a sample of United States cases that might be added for comparison or for an American audience.

Place in the study of taxation law and of jurisprudence

Very few scholars of taxation have had the time to study tax law in the context of analytical legal philosophy. Furthermore, scholars who do study legal theory generally take their examples from such areas of law as contract, torts, criminal law and constitutional law. As a result, the interface between analytical jurisprudence and taxation law is a neglected field. Neglected though it is, the field is a fertile source of ideas as to the nature of taxation law and as to why taxation law is increasingly complex and remarkably resistant to simplification or, indeed, to effective reform in general.

University teachers, thesis students, and other tax scholars find many insights from studying tax law from a jurisprudential perspective. Incorporation of this perspective adds depth to tax writing. Similarly, legal philosophers find material in tax law that questions assumptions about the nature of law and that challenges approaches to issues such as the concept of the rule of law and the role of ethics in legal analysis. Advanced undergraduates and students taking coursework masters degrees gain insights into their studies of tax law that are otherwise unobtainable.

#### Form and structure

The material has been presented in a number of forms to audiences of varying levels and experience. It is most frequently presented in a concentrated block of between 8 and 16 two-hour seminars but may be spread over a semester. Programmes have been offered in both law schools and business schools. Structures of meetings include:

1. A series of staff seminars, usually with invitations to teachers at other institutions.
2. A course for masters students.
3. A course for advanced undergraduates.
4. A colloquium of two or three days, with a series of seminars on different elements of the subject.

Assessment: where there is to be assessment (in the context of 2 or 3 above), longish research papers, take-home examinations, open-ended questions in an ordinary examination, vivas, and assessment of student presentations in seminars are suitable.

Prerequisite for students: participants in 2 and 3 should have completed an undergraduate course in income tax law. Previous study of jurisprudence can be an advantage. Staff seminars operate well with a mixture of tax and jurisprudence specialists or with tax people alone. The material has not been trialled with legal philosophers alone. Masters' seminars presented as a block course with several academics sitting in work very well.

Format: Seminars are based on pre-circulated materials accompanied by questions designed to accommodate participants to the idea of applying analytical jurisprudence to tax law reasoning. Most teaching sessions are led by participants. Sessions at colloquia of scholars may be led by Professor Prebble, or co-led with a participant, or led by a participant.

Jurisdiction: the materials have been presented successfully in both common law and civil law countries. Where the audience comprises mainly people with a civil law background the programme can serve an additional purpose of providing an introduction to common law reasoning.

#### Syllabus and materials

##### Contents

Materials are regularly reviewed and change in detail from time to time.

##### Volume I

1. Introduction
  - 1.1. Dias, RWM, "Introduction" from *Jurisprudence* (1985) 5th ed, Butterworths, London, 3 - 22. Page 1.
  - 1.2. Prebble, John "Why is Tax Law Incomprehensible?" [1994] *British Tax Review* 380-393. Page 21.
  - 1.3. White, Patricia D (ed) "Contents" and "Introduction" from *Volume 1, Tax Law* (1995) ix - xvii. Page 35.
2. Legal and economic concepts of income



- 2.1. Prebble, John, Asomatous Income, (1995) Institute for Taxation and Business Law, Conference Paper Fourth Annual New Zealand-Pacific Tax and Business Law Conference, Tonga, 1995. Page 44.
- 2.2. Thuronyi, Victor "The Concept of Income" (1990) 46 Tax Law Review 45. The following pages only: "Introduction" 45 - 46; "Nature of the income concept: the Haig-Simons tradition 48 - 53; "Specific problems in defining income" 64 - 92. Page 51.
3. Income redistribution: socialism and social justice
  - 3.1. Rawls, John "The Main Idea of the Theory of Justice" and other extracts from A Theory of Justice (Cambridge, Mass: The Belknap Press of Harvard University Press 1971) 11 – 303, excerpted in Smith, JC and David N Weisstub (eds) The Western Idea of Law (Canada: Butterworth & Co Ltd, 1983) 479 – 490. Page 88.
  - 3.2. Hayek, Friedrich A. von "The Atavism of Social Justice", in Social Justice, Socialism, and Democracy: Three Australian Lectures, Centre for Independent Studies, Turramurra, N.S.W. 1979. 3 – 15. Call # JC578 H417. Page 100.
  - 3.3. Hayek, Friedrich A. von "'Social' or Distributive Justice" Chapter 9 of Law, Legislation and Liberty, Volume 2, The Mirage of Social Justice London : Routledge and Keegan Paul, 1973, 62 – 106. VUW Call #JC585 H417 L. Page 107.
4. Ectopia
  - 4.1. Prebble, John "Income taxation, a structure built on sand" (2002) 24 Sydney Law Review 301 - 317. Page 161.
  - 4.2. Regent Oil Co Ltd v Strick (Inspector of Taxes) [1966] AC 295 HL. Headnote 295 - 296 and judgment of Lord Reid 310 - 326 only. Page 179.
5. Fictions
  - 5.1. Dias, RWM, "Fiction" from Jurisprudence (1985) 5th ed, Butterworths, London, 318 - 319. Page 198.
  - 5.2. Prebble, John Fictions of Income Tax Law, (2002) Working Paper No 7 Centre for Accountancy, Governance and Taxation Research, Wellington. Page 200.
  - 5.3. Fuller, Lon L, extract from "What motives give rise to the legal fiction?" from Legal Fictions (1967) Stanford University Press, Stanford 56 - 63. Page 224.
  - 5.4. Priban, Jiri "Legalist Fictions and the Problem of Scientific Legitimation" (2003) 16 Ratio Juris 14 - 36. Page 232.
6. Form and substance
  - 6.1. Salmond, JW Jurisprudence 3rd ed London 1910. "Law logically subsequent to the administration of justice" 12 - 14; "Defects of the Law", 23 - 27 (especially formalism, p 25). Page 255.
  - 6.2. Isenbergh, Joseph "Musings on Form and Substance in Taxation" (1982) 49 Chicago Law Review 859, 863 - 883 only. Page 263.
  - 6.3. BP Australia Ltd v FCT [1966] AC 224, PC. Headnote 224 - 227 and judgment of Lord Pearce 260 - 274 only. Page 286.
  - 6.4. Heather v P-E Consulting Group Ltd (1972) 48 TC 293 CA. Headnote 293 - 294 and judgments 320 - 329 only. Page 305.
7. Particular issues in form and substance
  - 7.1. Prebble, John extracts from "Avoidance and other consequences of publishing Commissioner's interpretation guidelines" (2004) 19 Australian Tax Forum, 245 - 246. Page 317.
  - 7.2. Ensign Tankers (Leasing) Ltd v Stokes (Inspector of Taxes) [1992] 1 AC 655, HL, 655 - 668 (669 - 686 omitted). Page 333.
  - 7.3. Endicott, Timothy "Law is necessarily vague" (2001) 7 Legal Theory 379 - 385. Page 347.
- Volume II
  8. The interface of form, substance, economic factors and legal factors
    - 8.1. IRC v Wesleyan & General Assurance Society (1948) 30 TC 11 - 27 CA & HL; [1948] 1 All ER 555 HL. Page 351.
    - 8.2. Prebble, John, "The Peterson Case" (2005) working paper. Page 368.

- 8.3. Peterson v Commissioner of Inland Revenue (2005) unreported, Privy Council, judgment 28 February 2005 majority judgment paragraphs 47 - 53. Page 374.
9. Positivism
- 9.1. Austin, John, Austin on Jurisprudence ed Campbell, Vol 1 (London; John Murray 1885) 86 – 227 excerpted in Smith, JC and David N Weisstub (eds) *The Western Idea of Law* (Canada: Butterworth & Co Ltd, 1983) 510 - 518. Page 376.
- 9.2. Prebble, John *Advance Rulings on Tax Liability* (Wellington 1986) 48 - 49. Page 385.
- 9.3. Kelsen, Hans “What is the Pure Theory of Law?” (1960) 34 *Tulane Law Review* 269 - 276. Page 387.
- 9.4. Hart, H.L.A., “Kelsen Visited” (1963) 10 *UCLA Law Review* 709 - 728, 709 and 717 - 722 only. Page 395.
10. Natural law
- 10.1. Prebble, Rebecca, *Traditional Naturalism and Neo-Naturalism* (2003) unpublished paper. Page 402.
- 10.2. Sabine, George H, *A History of Political Theory* (1937 New York, Holt Rinehart and Winston) 163 – 173, (On Cicero) excerpted in Smith, JC and David N Weisstub (eds) *The Western Idea of Law* (Canada: Butterworth & Co Ltd, 1983) 345 – 351. Page 415.
- 10.3. Dias, R.W.M. “Natural Law”, from *Jurisprudence* 5th ed, London, 1985, pages 78 - 85, *Machiavelli to Democracy & Kant*, 475 - 476. (Readers should focus on Locke, 81 - 83). Page 422.
- 10.4. Epstein, Richard A “Taxation in a Lockean World” 4 *Social Philosophy and Policy* 49 - 74. Page 431.
11. Evasion, and the evasion/avoidance interface
- 11.1. Prebble, John “Criminal law, tax evasion, shams, and tax avoidance: Part i - Tax evasion and general doctrines of criminal law” (1996) 2 *NZ Journal of Taxation Law and Policy*, 3-16. Page 457.
- 11.2. Prebble, John “Criminal law, tax evasion, shams, and tax avoidance: Part i i - Criminal law consequences of categories of evasion and avoidance” (1996) 2 *NZ Journal of Taxation Law and Policy*, 59-74. Page 471.
- 11.3. Honoré, Tony “The dependence of morality on law” (1993) 13 *Oxford Journal of Legal Studies* 1 - 17, pages 1 - 12 only. Page 487.
12. Statutory interpretation
- 12.1. Unger, RM *Law in Modern Society* (1976 New York, The Free Press, 192 – 203, excerpted in Smith, JC and David N Weisstub (eds) *The Western Idea of Law* (Canada: Butterworth & Co Ltd, 1983) 617 – 623. Page 499.
- 12.2. Prebble, John “Should tax legislation be written from a ‘principles and purpose’ point of view or a ‘precise and detailed’ point of view?” [1998] *British Tax Review* 112-123. Readers familiar with the author’s *ectopia* thesis may prefer to begin at page 117. Page 506.
- 12.3. *Duke of Westminster v IRC* [1936] AC 1 HL, only the following: headnote 1 - 2, Lord Tomlin 19 - 21, Lord Russell of Killowen 21 - 25. Page 518.
- 12.4. *MacNiven (Inspector of Taxes) v Westmoreland Investments Ltd* (2001) 73 TC 1 HL. Summary pages 1 - 6 and judgment of Lord Hoffman pages 60 to 78. Page 527.
- 12.5. *CIR v Mitsubishi Motors New Zealand Ltd* [1995] 3 NZLR 513 - 520 PC. Page 552.
13. Autopoiesis and income tax law
- 13.1. Teubner, Gunther “Introduction to Autopoietic Law” in Teubner, Gunther, *Autopoietic Law: a New Approach to Law and Society* (1987, de Gruyter, Berlin, New York), 1, 1 – 11 only. Page 560.
- 13.2. Ladeur, Karl-Heinz “The Theory of Autopoiesis as an Approach to a Better Understanding of Postmodern Law” (1999) *European University Institute Working Paper, Law No 99/3* 3 - 44, 3 - 18 only. Page 571.
- 13.3. Prebble, John “Autopoiesis of Income Tax Law: a Problem for Reform” (2004) working paper (fragment) draft and notes. Page 587.

- 13.4. Printed earlier in the materials. *IRC v Wesleyan & General Assurance Society* (1948) 30 TC 24 CA &HL; [1948] 1 All ER 555 HL.
14. Autopoiesis and anti-avoidance rules
- 14.1. Francois Ost, "Between Order and Disorder: the Game of Law", in Teubner, Gunther, *Autopoietic Law: a New Approach to Law and Society* (1987, de Gruyter, Berlin, New York) 70, 70 – 83 only. Page 591.
- 14.2. Hikaka, Geraldine and John Prebble, "Legal autopoiesis and general anti-avoidance rules" (2005) Seventeenth Australasian Tax Teachers' Association Conference, Wellington, January 2005. Page 605.
15. Kant: the categorical imperative
- 15.1. Printed earlier in the materials. Dias, R.W.M. "Natural Law", from *Jurisprudence*, extracted and printed earlier in this volume. Concentrate on Kant.
- 15.2. Bird, Graham "Kant, Immanuel" in Hondereich, Ted *The Oxford Companion to Philosophy* Oxford 1995 435, "The categorical imperative" 436 - 437. Page 641.
- 15.3. *Commissioners of Inland Revenue v John Lewis Properties plc* [2003] Ch 513- 551, [2002] EWCA Civ 1869. Page 6642.
16. The general anti-avoidance rule ("gaar"), the rule of law, and other jurisprudential perspectives
- 16.1. Prebble, Rebecca "Does the use of general anti-avoidance rules to combat tax avoidance breach the rule of law?" (2004) working paper. Page 681.
- 16.2. Prebble, John "Ectopia, formalism, and anti-avoidance rules in income tax law" (1994) in W. Krawietz N. MacCormick & G.H. von Wright (eds) *Prescriptive Formality and Normative Rationality in Modern Legal Systems*, Festschrift for Robert S. Summers, Duncker and Humblot, Berlin, 367-383. Readers familiar with the ectopia thesis may choose to scan pages 373 - 379 rather briefly. Page 700.
- 16.1. Prebble, Zoe, "The Morality of Tax Avoidance: why the Difference between Avoidance and Evasion is Insufficient to Ground a Moral Distinction" (2005) working paper. Page 626.
- Sample of questions for preparation: session on Kelsen
- a) Does income tax law comply with the law of contradiction (271)?  
One could argue that it does not. Cases where virtually same facts come to opposite results.
- b) Why is the pure theory of law so called (272)?  
(a) Law is only ought statements, not is statements.  
(b) Law is distinguished from ethics or morals.
- c) How does income tax law demonstrate the dichotomy between law and morals?  
Duke of Westminster. Also Rowlatt J .
- d) Is the separation of law and ethics the reason for the absence of morality from tax law?  
No. Law can coincide with morality, as Kelsen points out. But income tax law cannot. Why? Ectopia.
- e) What does Kelsen mean by saying that law is created by human will, not human reason (274).
- f) Are there examples in tax law where reasoning proceeds illogically from is to ought (275)?  
Small examples: Taxpayer treats an item as capital: argued that this is a reason for saying that it (ought to be and therefore) is capital. Eg, Federal Coke. Company has power to do x or y in its constitution as a trading operation. Therefore it is a trading operation. Miramar Land.
- Topics under review for development and possible addition to the course  
Coherence theory: Dworkin, MacCormick, Raz.  
Analogy in legal reasoning in general compared with analogy in tax cases. (Posner, Farrar)  
Gottlob Frege: theory of sense and reference, empty names  
The fiscal paradox: in tax design, equity and simplicity are in conflict.  
Popper: the problem of induction.

Causation in taxation: deductibility of interest.  
History: origins of the tax base.  
Honouring and ignoring the corporate veil in tax cases.  
Examples of United States cases that might be added for American audiences or for comparative study  
Helvering v Gregory 69 F 2d 809 (2d Cir 1934) affirmed 293 US 465 (1935).  
Commissioner v Court Holding Co 324 US 331 (1945).  
Goldstein v Commissioner 364 F 2d (2d Cir 1966) certificate denied 385 US 1005 (1967).  
Waterman Steamship Corp v Commissioner 430 F 2d 1185 (5th Cir 1970) certificate denied 401 US 939 (1971).

**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

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 2, 2008. Units available include:

Advanced Customs Law – 13 Tuesday evenings commencing 29 July (6.00 pm – 8.00 pm)  
Comparative Income Taxation – Intensive Mode – October 23, 24 & 27-29 (9.00 am – 3.30 pm)  
Comparative Taxation of Financial Transactions – Intensive Mode – August 13-15 & 18, 19 (9.00 am – 3.30pm)  
Comparative Value Added Tax – Intensive Mode – August 20-22 & 25, 26 (9.00 am – 3.30 pm)  
GST - International Issues – Intensive Mode – October 8 -10 & 13, 14 (9.00 am – 3.30 pm)  
Impact of Tax on Business Structures & Operations – 13 Monday evenings commencing 28 July (6.00 pm – 8.00 pm)  
NZ International Taxation – Intensive Mode – September 18, 19 & 22-24 (9.00 am – 3.30 pm)  
Public Policy - Intensive Mode – September 25-27 & 29, 30 (9.15 am - 5.00 pm- Saturday until 4.30 pm)  
Stamp Duties - 13 Tuesday evenings commencing 29 July (6.00 pm – 8.00 pm)  
Tax Litigation – 13 Thursday evenings commencing 31 July (6.00 pm – 8.00 pm)  
Tax Treaties – Intensive Mode – September 25, 26, 29, 30 & October 1 (9.00 am – 3.30 pm)  
Taxation of Business & Investment Income B – 13 Thursday evenings commencing 31 July (6.00 pm – 8.00 pm)  
Taxation of Corporate Groups – Intensive Mode – August 20-22 & 25, 26 (9.00 am – 3.30 pm)  
Taxation of Mergers and Acquisitions – Intensive Mode – October 2, 3 & 7-9 (9.30 am – 3.30 pm)  
Taxation of Superannuation and Insurance – 13 Tuesday evenings commencing 29 July (6.00 pm – 8.00 pm)  
Transfer Pricing in International Taxation – Intensive Mode – August 27-29 & September 1, 2 (9.00 am – 3.30 pm)  
US International Taxation – Intensive Mode - July 30, 31, August 1 & 4-8 (9.00 am – 12.30 pm)

To obtain a full copy of the booklet relating to Single Unit Enrolment in Semester 2, 2008, please download the following document from the Law School's website:

[http://www.law.usyd.edu.au/LPD/docs\\_pdfs/2008/SUEsem2\\_2008.pdf](http://www.law.usyd.edu.au/LPD/docs_pdfs/2008/SUEsem2_2008.pdf)

Taxation Law Unit Descriptions are listed on pages 25-29 of that document.

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 Legal Professional Development Program, Sydney Law School (Telephone No. 9351 0238 or email: [V.Carey@usyd.edu.au](mailto:V.Carey@usyd.edu.au)) If you would like to undertake a Postgraduate Course and require additional information please contact the Law School to

obtain an information pack. Contact [law.info@usyd.edu.au](mailto:law.info@usyd.edu.au); phone: 9351 0351; or visit the website: [www.law.usyd.edu.au](http://www.law.usyd.edu.au) and click on "future students".

**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>

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.

Taxation Institute's **International Conference** 'A Professional Pilgrimage,' Monday 3rd November 2008 to Wednesday 5th November 2008 Taj Mahal Hotel - New Delhi.

The technical program is being finalised and will be available in February 2008.

Now is the time to seek technical and practical insights into the taxation issues that are emerging from the increasing opportunities to do business overseas. In particular the Conference will focus on tax issues and the business relationship between Australia and India in this regard. Some of the wide ranging issues that will be covered at this conference 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

As expected an excellent line up of speakers will ensure you are fully informed, including: Gordon Cooper - Cooper & Co, NSW, Indian Finance Minister, Prashant Khatore - Ernst & Young, New Delhi and Gil Levy - MGI Boyd, NSW.

Registration fee is \$2,500 and includes:

- Conference registration
- Morning and afternoon teas
- Lunches
- A ticket to the Welcome Cocktail Function (Monday 3rd November 2008)
- A ticket to the Conference Dinner (Tuesday 4th November 2008)

Please note all flights, accommodation, transfers, tours and incidentals will be an additional cost to the delegate and accompanying persons. For further information, please contact:

Sarah Hadfield, National Events Manager, Taxation Institute of Australia T: 1300 733 842 | E: [nationaleducation@taxinstitute.com.au](mailto:nationaleducation@taxinstitute.com.au)

**Twenty First Annual Australasian Tax Teachers Association Conference 2009**, 19 - 21 January 2009, University of Canterbury, Christchurch, New Zealand. Organising committee: Adrian Sawyer; Shelley Griffiths; Alistair Hodson and Andrew Maples. Contacts: [atta09@uco.canterbury.ac.nz](mailto:atta09@uco.canterbury.ac.nz); Phone: +64 3 364 2162; <http://www.conference.canterbury.ac.nz/atta09>

## Overseas

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

Asia-Pacific Centre for Environmental Law, Law Faculty, National University of Singapore. **The Ninth Global Conference on Environmental Taxation**, Thursday 6 November to Friday 7 November 2008. “Environmental Taxation and Challenges of the Urban Environment: Role of Taxation and other Market-based Instruments – Exchange of Experiences between Developed and Developing Countries”

**Call for Papers:** The 9th Global Conference on Environmental Taxation will be hosted by the Asia-Pacific Centre for Environmental Law (APCEL), Faculty of Law, National University of Singapore (NUS). Other partners include the Centre on Asia and Globalisation at the Lee Kuan Yew School of Public Policy, NUS; the Association of Chartered and Certified Accountants in Singapore (ACCA), the IUCN Academy of Environmental Law, the International Tax and Investment Centre (ITIC) in Washington DC, and the Environmental Tax Policy Institute, Vermont Law School, USA.

<http://law.nus.edu.sg/apcel/conference/gcet/callforpapers.html>

The conference will focus on the special problems of the urban environment and the challenges which confront cities and megacities. Issues to be examined include energy generation and consumption, transportation, pollution, population growth, housing, urban development and public health. The role and efficacy of fiscal policies and market-based instruments will be evaluated, particularly from the perspectives of developed and developing countries. The conference aims to create a venue for discussions and the sharing of experiences on the use of fiscal instruments to guide policy makers toward ensuring the sustainability of urban environments in the wake of rapid industrialization, depleting natural resources, continued population growth, and climate change.

This annual series of conferences provides a global forum for the exchange of ideas, information and research findings on environmental taxation and economic instruments across international boundaries and professional disciplines. It has become one of the largest annual international gatherings of academic scholars, government officials, practitioners, NGOs and others from many disciplines, to discuss how fiscal and other economic instruments can help create a sustainable economy. Selected papers presented at the conferences are published in *Critical Issues in Environmental Taxation*, a series of refereed books published by Oxford University Press.

Please send abstracts of papers / inquiries by email to Assoc Prof LYE Lin Heng, at [lawlyelh@nus.edu.sg](mailto:lawlyelh@nus.edu.sg), with a copy to [lawapcel@nus.edu.sg](mailto:lawapcel@nus.edu.sg). Abstracts should not exceed 350 words and must be received no later than April 30, 2008 to be considered. They should contain a short biography and contact information. Writers will be informed by May 31, 2008 if their papers have been selected for presentation. Successful applicants must provide a draft copy of their papers by 15 October 2008. Presenters will have the opportunity to submit their final papers for consideration towards publication.

**Canadian Tax Foundation** Event schedule 2007-2008

<http://www.ctf.ca/profDev/schedule1.asp>

On June, 12 & 13, 2008 the **Institute for Austrian and International Tax Law of the Vienna University of Economics and Business Administration**, in cooperation with the II University of Naples and the University of Salerno, will host a conference on European Tax

Law in Cetara (Italy). The topic will be "Legal Remedies in European Tax Law". In particular, the focus is on legal remedies available to taxpayers in order to obtain an effective protection of rights granted by the EC Treaty. Further information about the programme, the participation fee and about application to the conference can be obtained at our homepage [www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw). We would be glad about your participation!  
Michael Lang / Pasquale Pistone / Josef Schuch / Claus Staringer

**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 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

International Tax Aspects of Permanent Establishments 26 - 28 May 2008

Principles of International Taxation 02 - 06 June 2008

Introduction to Transfer Pricing 07 & 08 July 2008

Interpretation and Application of Tax Treaties I 18 - 20 August 2008

Principles of International Taxation 03 - 07 November 2008

US Corporate Taxation 14 - 16 May 2008

Derivative Instruments 26 - 27 May 2008

Tax Aspects of Fund Structuring and Acquisition Techniques 02 & 03 June 2008

Corporate Financing 09 & 10 June 2008

Taxation of Holding Companies in Europe 23 - 24 June 2008

Principles of Transfer Pricing 28 - 30 July 2008

New location - China - International Tax Planning for Multinational Enterprises

16 & 17 October 2008

New course - International Taxation of Trusts 22 - 24 September 2008

New course - Mergers and Acquisitions 06 - 08 October 2008

Popular course - Summer Course - Principles of International and Comparative Taxation

18 - 29 August 2008

Permanent Establishment Workshop 26 & 27 June 2008

International Tax Aspects of Permanent Establishments 08 - 10 September 2008

Indirect Taxation Introduction to European Customs Law and Excise Duty 05 - 07 May

Introduction to European Value Added Tax 19 - 22 May 2008



Tax Treaty Negotiations 16 - 19 June 2008  
Avoidance of Double Taxation 14 & 15 July 2008  
Principles of International Taxation 07 - 11 July 2008

**IBFD Academic Council Meeting of Research Students 6th Annual Meeting for Students of International, European and Comparative Tax Law**, Amsterdam, 29 June – 3 July 2008

The aim of this meeting is to give students engaged in doctoral or other substantial research projects the opportunity to meet each other and to discuss their research with a wide circle of colleagues and leading experts in their field. The participants of the previous meetings, held from 2001 to 2006, also appreciated the opportunity to build their own network of contacts.

To recognize the contribution of the students, prizes will be awarded in three categories:

- most logically structured and thought out synopsis;
- most thought provoking and stimulating presentation;
- contribution deemed most outstanding by the panel.

The winner in each category will receive three months free

access to all of the IBFD's online publications - worth around €3,000.

In addition, all participants receive a discount of 50% on IBFD books.

Who should attend?

Most of the students participating in the meeting will be working on a doctoral thesis, but applications from students writing a substantial LLM paper will also be considered. The topic should be one of international, EU or comparative tax law. All applications will go through a screening process to ensure that only students carrying out original research of sufficient quality are admitted. As one of the goals of the seminar is to reach a broad group of talented researchers, participants of previous meetings will be admitted only if they have made substantial progress in their research since their previous meeting.

University teachers and other academics wishing to attend and willing to contribute to the discussion or help lead the discussion groups are welcome to inquire with the Academic Council about the possibility until Monday 16 June 2008 at the latest.

Number of Places

A maximum of 20 students will be admitted, and a minimum of 10 registrations of sufficient quality is required in order for the meeting to go ahead. Registrations should be submitted by 15 April 2008. All applicants will be informed by 1 May 2008 whether the meeting will go ahead and whether they have been accepted.

Venue and Dates

The meeting will be held from 29 June - 3 July 2008, in the IBFD office in Amsterdam.

Participating students are welcome to arrive early, or to stay longer, in order to use the IBFD library. Participating students are expected to attend all the events scheduled as part of the programme for the meeting.

Members of the Academic Council

- Prof. Hugh Ault (Boston College Law School)
- Prof. Huub Bierlaagh (IBFD and Sorbonne University, Paris)
- Prof. Kees van Raad (University of Leiden)
- Prof. María Teresa Soler Roch (University of Alicante)
- Joanna Wheeler, (IBFD and senior visiting fellow, Queen Mary College, University of London)
- Prof. Frans Vanistendael (Prof. Em. KULeuven, Academic Chairman IBFD)
- Prof. Wim Wijnen (IBFD and LUISS University, Rome)

Members of the Academic Council will sit in during the presentations and stimulate the discussions. They are also available to participants for counselling on their research projects.

Prizes

To recognise the contribution of the students, prizes will be awarded in three categories:

- most logically structured and thought out synopsis;
- most thought provoking and stimulating presentation;
- contribution deemed most outstanding by the panel.

The winner in each category will receive three months free access to all of the IBFD's online publications - worth around €3,000. In addition, all participants receive a discount of 50% on IBFD books.

#### Expectations

##### Presentation and Discussion

Each student will be given a maximum of 30 minutes for the initial presentation of his/her research. During this time the student should highlight the most interesting and controversial issues that the student is considering, and introduce some questions or comments designed to provoke a lively discussion among the participants. The student should allow at least five minutes, but preferably longer, for a round of initial responses from the plenary group.

Following the presentations for the day, the students will break up into small groups to discuss the topics presented. These discussions should not only cover the individual topics presented, but should also consider the common themes and connections among them. Each of the small groups will have a reporter who will report on the group's deliberations to the plenary session, where the discussion will continue. The groups and reporters will be determined in advance by the Academic Council, in order to ensure that the groups are differently constituted each day and that each student acts once as a reporter.

##### Synopsis and Powerpoint

Students wishing to participate in the meeting are required to submit a synopsis of their research, in a maximum of 1,000 words, which will be the basis on which the selection is made. Students accepted for the meeting will have the opportunity to revise their synopsis before the meeting, and all the final synopses will be mailed to all participants a couple of weeks beforehand. All participants will be expected to have read and considered all the synopses before the meeting. Students will also be required to use PowerPoint when making their presentation. The PowerPoint presentation should contain a maximum of five slides picking out the highlights of the research, and two slides presenting the questions or propositions that the student wishes to introduce as the basis for further discussion. The questions and propositions may be formulated in a rather sharp or provocative manner in order to ensure a lively discussion. It is also open to the student to take a more extreme position than she/he actually has in order to stimulate the discussion! Students who do not have access to a PowerPoint programme may submit the text of their presentation in Word, and the IBFD will convert it into PowerPoint.

#### Agenda

Sunday, 29 June, Evening Welcome get-together, with boat tour of Amsterdam and dinner.

Monday 30 June – Thursday 3 July,

Daily Programme 09.30 –12.30 Five student presentations and initial comments

12.30 – 15.00 Lunch and discussion in small groups

15.00 – 17.00 Report back and plenary discussion

Thursday, 3 July, Evening Closing dinner

#### Registration Information

For registration send an email with your CV, personal and contact details and your synopsis to [ACregistrations@ibfd.org](mailto:ACregistrations@ibfd.org). Registration for participation at the meeting, including lunches, is free of charge. Travel expenses and accommodation are at the charge of participants.

#### Applications

Students wishing to take part should submit their applications on the form provided at the address provided above. The most important part of the application is the synopsis of the research; this is the basis on which the selection will be made. The synopsis should explain what the student wishes to achieve in his/her research, what the student's original contribution to academic thought will be, and how far the student has progressed with the research. The sole criterion for the selection of participants is the quality of the research. The synopsis should be strictly limited to 1,000 words; any text in excess of this limit will be deleted when the applications are given to the selection committee. No fee will be charged for attending the meeting.

#### Registration Deadlines

1 May 2008 Submission of applications for the meeting.

16 May 2008 Applicants will be informed whether the meeting will go ahead and whether their application is accepted.

31 May 2008 Submission of final synopsis.

23 June 2008 Submission of Power Point presentation.

Further Information

Further information about the meeting, including details regarding accommodation and travel routes will be sent upon registration and may be obtained in advance from:

The Academic Council IBFD PO Box 20237 1000 HE Amsterdam The Netherlands

Tel.: +31-20-554 0100; Email: [ac@ibfd.org](mailto:ac@ibfd.org); Website: [www.ibfd.org](http://www.ibfd.org)

**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.

**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/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>  
New South Wales Bar Association  
[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)  
Law Council of Australia <http://www.lawcouncil.asn.au/events.html>  
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.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.

## 12 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 Board of Taxation *Review of Australia's Foreign Source Income Anti-Tax-Deferral Regimes*, 19 May 2008. Discussion paper, Position papers, Issues papers.  
[http://www.taxboard.gov.au/content/anti\\_tax\\_deferral/index.asp](http://www.taxboard.gov.au/content/anti_tax_deferral/index.asp)

Australian Taxation Office (ATO) *Consolidation reference manual: Taxing wholly-owned corporate groups as single entities*, current to 31 March 2008 on the ATO Web site  
<http://www.ato.gov.au>

(2008) 37 (2) *Australian Tax Review*

- Editorial - Benefits of 2020 vision
- Recent tax litigation: A view from the Bench – Justice **Richard Edmonds**
- Dutiable value for stamp duty – the New South Wales anti-avoidance rule – Christopher Bevan
- Sons of Gwalia – a taxing decision – **Kalmen Datt**
- Star City: A change of approach to Part IVA? Don't bet on it! – Kirk Wilson

**Blazey, Patricia** & Govind, Paul 'Financial adaptation challenges for the insurance industry due to climate change' (2007) 4 *Macquarie Journal of Business Law* 15-48

**Butcher, Bill** & Ip, Mary 'Are Chinese consumers winners or losers under WTO membership?' (2007) 4 *Macquarie Journal of Business Law* 71-83

Choe, Chongwoo & Hyde, Charles E 'Multinational transfer pricing, tax arbitrage and the arm's length principle' (2007) 83 *Economic Record* 398-404

**D'Ascenzo, Michael** 'Putting out more flags,' NIA Public Practice Symposium Perth, 17 April 2008  
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00134608.htm>

**D'Ascenzo, Michael** 'A New Dimension', the Corporate Tax Association Convention (CTA), Sydney, 12 May 2008  
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00139238.htm>

Davies, Glenn (Australian Taxation Office (ATO) Senior Tax Counsel) 'Some CGT aspects of 'trust cloning' - an ATO perspective,' seminar Taxation Institute of Australia, Melbourne, 29 April 2008 <http://www.ato.gov.au/corporate/content.asp?doc=/content/00137188.htm>

Ergas, Henry 'Root, branch or tree' *The Australian* 13 May 2008 p 12

Freebairn, John & Scutella, Riosanna *The case for change: a snapshot analysis of the Australian tax system*, Fitzroy, Vic, Brotherhood of St Laurence, 2007  
[http://www.bsl.org.au/pdfs/BSL\\_tax\\_case\\_for\\_change\\_Freebarin&Scutella\\_2008\\_final.pdf](http://www.bsl.org.au/pdfs/BSL_tax_case_for_change_Freebarin&Scutella_2008_final.pdf)

Handley, John c & Maheswaran, Krishnan 'A Measure of the efficacy of the Australian imputation tax system,' (2008) 84 *Economic Record* 82-94

Lehmann, Geoffrey 'To simplify tax, start at state of origin' *Australian Financial Review* 19 May 2008 p 63

Lyon, Zoe 'Where have all the tax lawyers gone?' *Lawyers Weekly* 8 May 2008

**Sridaran, Maheswaran** 'An evaluation of whether the Australian regime of income tax on capital gains satisfies the macro-level policy objective of horizontal equity (2007) 4 *Macquarie Journal of Business Law* 213-44

**Stoianoff, Natalie** 'Convergence, coercion and counterfeiting: intellectual property rights enforcement in the People's Republic of China (2007) 4 *Macquarie Journal of Business Law* 245-65

Zhang, Xiaoyang 'Eliminating privileges enjoyed by foreign investors in China: rationality and ramifications under a unified tax code' (2007) 12 *Deakin Law Review* 79-103

## Overseas

Avi-Yonah, Reuven S *International tax as international law: an analysis of the international tax regime*, Cambridge, Cambridge University Press, 2007

[2008] (1) *British Tax Review*

- Thomas, R Guy 'Taxable and tax-advantaged portfolio management for UK personal investors
- Parrott, David & Avery Jones, John F 'Seven appeals and an acquittal: the Singer family and their tax cases

*Bulletin for International Taxation* Issue No. 5 (2008)

- Morgan Stanley: Issues regarding Permanent Establishments and Profit Attribution in Light of the OECD View - Hans Pijl
- Teaching Taxation Law in China - Li Jin
- Singapore's Budget for 2008 - For an Innovative Economy and Superior Prospects for Growth - Lee Fook Hong
- The Case for Unitary Taxation of International Enterprises - **Michael Kobetsky**

(2008) 46 (1) *Canadian Business Law Journal*

Recovery of unlawful taxes: three comments on *Kingstreet Investments*

- Hogg, Peter W 'Recovery of unauthorized taxes: a new constitutional right'
- Smith, Lionel 'Public justice and private justice: restitution after *Kingstreet*'
- Alarie, Benjamin *Kingstreet Investments*: Taking a pass on the defence of passing on'

*European Taxation* Issue No. 5 (2008)

- New Luxembourg Tax Regime for Intellectual Property Income - Frank Muntendam and Jose Chiarella
- European Union - Cross-Border Loss Compensation and Permanent Establishments: Lidl Belgium and Deutsche Shell - Gerard TK Meussen
- Italy/International - Can a Permanent Establishment Be a "Legitimate Heir" in a Domestic Consolidated Tax Regime? - Marco Adda
- Polish Excise Legislation – The Potential Incompatibilities with EC Law - Krzysztof Lasiński-Sulecki
- International/European Union - Greening Tax Complementary to the Sustainability Agenda? Timo van den Brink
- Opinion Statement on Proposals for a VAT Directive and Regulations regarding Financial Services (TAXUD/2144/07 Rev. 1 – EN Brussels, 16 July 2007 and TAXUD/2146/07 -- EN Brussels, 13 July 2007)
- The 2007 Amendments to the Bulgarian Corporate Income Tax Act - Lubka Tzenova

- Poland - Recovery of Interest on Delayed VAT Refunds - Filip Światała
- "Net-Of-Tax" Clauses in the Context of a Recent Decision of the Romanian High Court of Cassation and Justice - Ciprian Păun
- Changes to Slovak Tax Legislation - Mark Gibbins and Zuzana Blažejová

*International VAT Monitor* Number 2-2008

- Proposal for an International Humanitarian Tax - Hiroshi Kaneko
  - Carousel Fraud in the European Union - Joep Swinkels
  - Towards a Federal Sales Tax in the United States? - Robert F van Brederode
  - Taxation of Small Enterprises: Recent Developments - Jean-Paul Bodin and Vincent Koukpaizan
  - Overview of General Turnover Taxes and Tax Rates - Fabiola Annacondia and Walter van der Corput
- Reports from: Argentina, Azerbaijan, Austria, Belarus, Belgium, Brazil, Bulgaria, Cameroon, European Union, Fiji, Finland, France, Germany, Guinea, Ireland, Kyrgyzstan, Malta, Moldova, Montenegro, Morocco, Netherlands, OECD, Pakistan, Poland, Russia, South Africa, Spain, Sweden, Switzerland, Syria, Tunisia, Turkey, Turkmenistan, United Kingdom, Uzbekistan, Vietnam and Zambia.

VAT CASE NOTES

Reports from: Canada, Finland, France, Hungary, Italy, Poland, Russia, Switzerland and United Kingdom.

Puig, Gonzalo V 'Legal ethics in Australian law schools' (2008) 42 *Law Teacher* 29-59

**13 Quotable quotes**

TIM WEBSTER: Yeah. Now I saw you on television the other night and there's a camera behind us here now saying, no increase in the GST, it will not happen, over my dead body. I mean that's going to come back to haunt you if you do. You know that.

KEVIN RUDD: Well I say those things quite deliberately. Over my dead body.

TIM WEBSTER: Won't happen.

KEVIN RUDD: Would there be an increase in the GST under my prime ministership, if I'm elected to become prime minister of this country?"

Source: Radio Interview 2UE Sydney 29th August 2007, Australian Labor Party Official Website <http://www.alp.org.au/media/0807/riloo291.php>

\*\*\*\*\*

Neil Warren, University of NSW: It's very important to lean back, to look up, look what other people have got, what other countries have got and think about your tax system and whether it's really serving your purpose.

Hayden Cooper: And that includes the GST. On personal tax the Government intends to slash the number of brackets from four to three.

But Neil Warren says lifting the consumption tax should be considered too.

Neil Warren: I think in all of this you can't discount the Goods and Services Tax, internationally we have one of the lowest rates of Goods and Services Tax at 10 per cent, across the OECD countries the average is 17,18 per cent.

Source: Lateline, 'Rudd won't increase GST,' Australian Broadcasting Corporation  
Broadcast: 22/04/2008, Reporter: Hayden Cooper  
<http://www.abc.net.au/lateline/content/2007/s2224889.htm>

\*\*\*\*\*

“On 22 April 2008, in a television interview, the Chairman of the Board of Taxation, Dick Warburton, said that it is a pity that the Government has ruled out raising the goods and services tax (GST) as part of proposals for a "root and branch" reform of the Australian tax system (see dtn 22 April 2008 item 1).

While Mr Warburton welcomes Prime Minister, Kevin Rudd's, plans for a review, he says that it must be wide-ranging and include everything.

Further he says that an increase in the GST must be considered to reduce other taxes.

The interview transcript is available on the the Lateline Business Web site (<http://www.abc.net.au/lateline/business/>)”.

Source: KPMG *Daily Tax News* Wednesday 23 April 2008

\*\*\*\*\*

“Journalist: If you're serious about root and branch change to the tax system, how can you exclude the GST even in the discussion of it?

Treasurer: Because it was a solemn promise we made to the Australian people.

Journalist: But are you serious about change?

Treasurer: A solemn promise we made and I reaffirm and the Prime Minister has re-affirmed.

Journalist: How can you exclude it from the discussion?

Treasurer: Because I know some people think that tax reform just means whacking up the GST so most ordinary punters get it in the neck. Well, I don't share that view”.

Source: Press Conference at Parliament House, Canberra, 23 April 2008  
<http://www.treasurer.gov.au/DisplayDocs.aspx?doc=transcripts/2008/047.htm&pageID=004&min=wms&Year=&DocType>

\*\*\*\*\*

“If the problems our tax system encounter seem less acute, it is partly because the Hawke and Keating governments’ reforms and the Howard governments’ GST helped improve the systems’ structure and blunted its efficiency costs. But it is also because rapid economic growth and surging company profits have fuelled substantial ongoing company tax receipts, reducing the burden that government outlays would otherwise have imposed directly on households.



... Reforming is different from repairing, and it is reform that we need. History and experience show that this requires a comprehensive approach, as many of the tax system's worst distortions arise from the interaction between its component parts. "

Source: Ergas, Henry 'Root, branch or tree' *The Australian* 13 May 2008 p 12

\*\*\*\*\*

"The PricewaterhouseCoopers *Total Tax Contribution* survey for 2007 found there were 21 different federal and 34 separate state and territory taxes, which collectively translated into 169 potential tax obligations or taxing points. The states and territories are major contributors to the complexity and inefficiency of our tax system and many of their levies have little policy justification."

Source: Lehmann, Geoffrey 'To simplify tax, start at state of origin' *Australian Financial Review* 19 May 2008 p 63

# **Australasian Tax Teachers Association**

## **Doctoral Workshop**

23 January 2008

### **An Examiner's Perspective**

#### **Appendix One: Word Processing: Layout of Text for Optimum Comprehension**

Lindsay Rollo with an introduction by John Prebble

##### **Introduction**

This article comes from the computer pages of *The Dominion* of 7 May 1990, (with minor revisions and additions by the author in 1999). The article describes several simple techniques that improve comprehension of typescript by surprising amounts, for example, from 12 per cent good comprehension of written material to 67 per cent good comprehension. Summarized, the recommendations from the article are:

- Always use serif type (eg Times, as on this page), not sans serif (eg, like Geneva). Serifs are small terminal ears on letters of a typeface, such as the two small triangles at each of the top and bottom of a capital 'I'.
- Always fully justify text on both left and right margins.
- Try to put the most important message into the primary optical area; that is, top left or about a third of the way down the page in the middle.
- Indent the first lines of paragraphs, even when leaving a space between paragraphs.
- Do not use capitals or underlining for emphasis. Use bold or italics instead.
- Use all-capitals very sparingly, eg in short headlines only.
- Where capitals are needed in the text use small, not standard, caps, eg VUW not VUW.
- Always use generous margins.
- Generally (eg in tables) use space, not lines, to delimit items of information.
- Do not make lines too long for the size of font being used. Generally 65–70 characters, INCLUDING word spaces, is optimum for standard text typefaces. That is why this article is reproduced with wide margins. 80 characters per line should be an outside limit for A4 pages.

These practices are in fact practices of typesetting, rather than of typewriting, and are familiar from books and newspapers. Word processing programmes are set up for typesetting. If they are operated according to the rules of typewriting they do not produce their best.

##### **General**

ATTENTION to presentation is an essential part of optimising the use and usefulness of computers.

Whether the output is a printed report, or a screen to enter or extract data, it is important to ensure the recipient or end user gets the message, or enters or extracts the correct data.

For the computer novice, it takes a lot of nervous and intellectual energy to master a first program.

And for the computer professional, pressure of competing priorities for his or her skills are equally demanding.

Therefore it is not surprising that relief at achieving some level of effectiveness, if not efficiency, with a program or solution to the task in hand, leads them both to look to the next waiting letter, report, or application demanding attention without reviewing whether their output format is optimal.

Word processing and desktop publishing software in particular put resources in the hands of individuals, usually without training in their use, and therefore without judgment in the selection of alternative features.

We save material as hard copy for two principal purposes:

- To have the material available as a permanent record for subsequent use by ourselves or our friends or immediate colleagues.
- To send it to others whom we wish to inform, but more usually we want act on or react to the information sent to them.

Letters, reports, minutes of meetings and newsletters are all common items distributed to others—items that we hope or expect will induce a response or a particular course of action.

Similarly, screen layout and design may ease or hinder the entry or extraction of data. Clearly, any aids to high levels of comprehension of material are more likely to achieve the response that is sought.

The primary element to readability and the comprehension of written material is choice of language.

Supplementing the choice of language is the choice of layout and display of the material contained in the hard copy or screen.

Selecting an appropriate typeface for the purpose is a important element in optimising the comprehension level achieved.

The longer the project and the greater the number of people to be contacted, the more important it is to help your audience to see and understand what it is you are trying to tell them.

### **Reading Gravity**

The first principle to remember about layout is that in the Western world we are taught to start reading at the top left-hand corner of the reading matter and work our way across each line, then down, going from left to right and back again, till we reach the bottom right-hand corner.

Thus the eye falls naturally to the top left-hand corner and reading gravity carries it across and down the page to the bottom right corner. Between these opposite corners there is an axis of orientation (see figure 1).

This phenomenon is particularly applicable to desktop publishing layouts, where the headings and emphasis should either be to the top of the page, toward the upper left corner or occupy the optical centre of the page, which is about one-third down from the head of the printed area.

Even in a simple typewritten meeting notice, avoid putting the main emphasis in the lower half of the page. Get the date, time and venue in the top half.

Reading gravity has a significant impact on comprehension levels, as the test results in table 1 show.

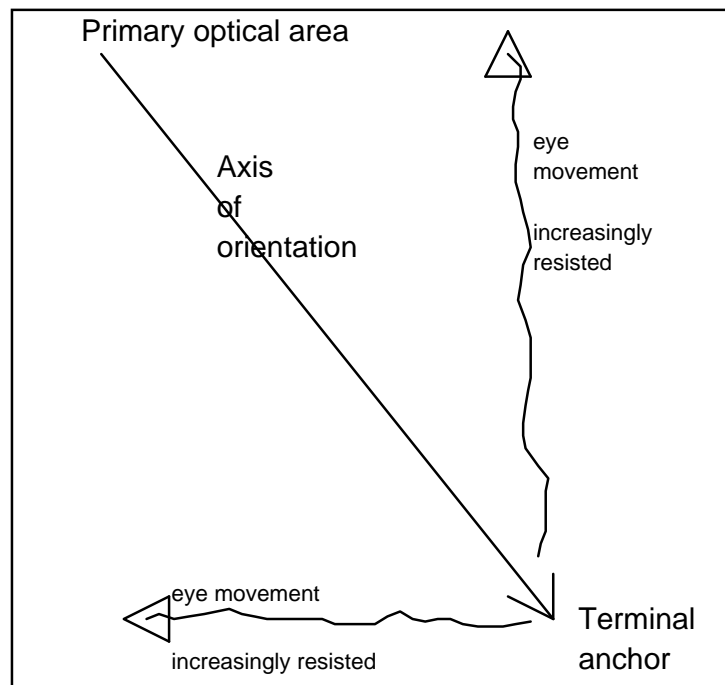
### Layout

The principal aid to good layout is blank space.

Use generous margins all around your material. Use space to frame the message.

Start and end screen lines at least two character widths from any borders, more if possible. In database screens, put the single most important identity field in the top left corner of the screen, where the eye and the cursor most naturally fall.

Figure 1



COMPREHENSION LEVEL (table 1)			
	Good	Fair	Poor
	%	%	%
Layout complying			

with principles of reading gravity	67	19	14
Layout disregarding reading gravity	32	30	38

You will increase your comprehension rates if you use indented first lines to each paragraph. The indentations help the eye to recognise each new paragraph and indicate that a new subject or another component of the argument is about to be presented.

It is not an accident that newspapers and book publishers indent the first line of paragraphs — it helps the reader.

Use section and/or shoulder headings to identify significant subdivisions of the total project. With generous margins on A4 pages, these heading can be outdented equivalent to one or two indents. This additional spatial signal helps the reader see the structure of the text.

If appropriate, number paragraphs and/or section heads to aid cross referencing of the contents, or the location of specific subject matter.

If there are more than four or five important subdivisions of the total project, consider adding a table of contents at the beginning.

Beware of the pre-set headings offered in word processing styles: they are usually too large, set all capitals, or bolded, and are overly assertive. Either made your own heading styles up, or edit to pre-set styles. The objective is to achieve sufficient distinction between heading elements so that their relative importance is clear to the reader. Resist the temptation to shout typographically.

Avoid unnecessary printed lines (rules) in tables — use space instead. If your tables include long columns of figures, mark off each five lines with an additional half-line space. This will help to guide the eye across the table to read off data. A common example of this principle is the darker or thicker fifth line across multicolumn analysis books used for school book-keeping studies and by small businesses.

## Font

Choose a type face with serifs — the little cross lines or ears finishing off a stroke of a letter. Most serif type faces also have modulated thick and thin strokes, while sans serif type faces most commonly have almost uniform strokes.

The differences in comprehension rates between these two basic type styles is dramatic (see table 2).

<b>COMPREHENSION LEVEL (table 2)</b>			
	<b>Good</b>	<b>Fair</b>	<b>Poor</b>
	%	%	%
Layout with serif type	67	19	14
Layout with sans serif type	12	23	65

The message is clear. If you have a choice, use a serif type face. Sans serif type is fine for headings and useful for captions, but vastly overused in most advertisements and leaflets.

### **Line length and justification**

There is an optimum line length for each type size.

For the text material on A4 pages, lines exceeding 80 characters long are less than optimal. The eye has difficulty in finding the start of the next line of text, particularly if the paragraphs are long, or smaller typefaces are used.

Lines 65– 70 characters long, INCLUDING word spaces, are about optimal for laser printers.

Use proportionally spaced type, as it is more readable than uniform character (typewriter) typefaces. It is also much more economical of space — saving between 20 and 25 per cent.

Make sure you have one or two points of additional space (called leading) between lines of text. This aids comprehension. Note that leading must be added in Microsoft Word, but two points is pre-set for proportional type in Corel's WordPerfect.

Condensed and expanded characters should be used carefully: condensed will be harder to read, and expanded characters will need more "air".

The table 3 results clearly show the advantages of justified presentation over ragged setting.

<b>RAGGED OR JUSTIFIED (table 3)</b>			
	<b>Good</b>	<b>Fair</b>	<b>Poor</b>
	%	%	%
Layout with totally justified setting	67	19	14
Layout with ragged right setting	38	22	40

Layout with ragged left setting	10	18	72
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The conclusion must be that ragged setting should be avoided if comprehensibility is to be maintained. Ragged left is unacceptable.

Some less sophisticated word processing software even with the facility for full justification is excessively time-consuming to use, particularly if you want to incorporate small tables. Nevertheless if the objective is to influence actions or convey information the effort must be made. Ideally, printed material should be presented with proportional spacing, fully justified.

**Emphasis, capitals and italics**

It is tempting to use capitals for headings, and for lists. What might be easier to type, however, can seriously reduce comprehension, whether or not you present the information in serif or sans serif type (see table 4).

Avoid frequent or extended use of capital letters alone. Use them sparingly and only for brief titles, never in lists, tabulations or solid sentences.

Excessive use of capitals, sans serifs and bold type and not enough space between lines makes typed and printed material difficult to read.

The once universal software practice of listing file names and extensions in capital letters is a prime example of poor presentation. While it may have been originally induced by the printers that early programmers had available, there is no justification for this form of presentation to continue. It clearly reduces the facility for finding and selecting the file name or extension sought. Most current versions of flagship word processors and file managers now support mixed character file names.

<b>PERCEIVED LEGIBILITY (table 4)</b>		
	<b>Capitals</b>	<b>Lower case</b>
	%	%
Roman old style^	69	92
Roman modern^	71	89
Sans serif	57	85
Optima*	56	85

Square serif*	44	64
(^true serif face * modified serif face)		

Most word processing software supports SMALL CAPITALS.

This is valuable for shoulder headings, and for certain textual purposes, such as identifying organisations, institutions or subjects that are referred to frequently in a particular project: for example, VUW, IBM, or MS-DOS. Small capitals give sufficient typographical distinction without interrupting the eye flow by drawing attention to words in capitals or in bold or italic type.

Tests show that the same text set in roman and italic type (of a classical book face used by publishers) is virtually identical in comprehension levels. Some italic faces have elaborate embellishments or other features that would make them undesirable in extended use.

Convention suggests that italic type should be used mainly for such purposes as identifying quotations, titles of books and magazines and giving spot emphasis. Italic type also has a special function in technical publishing, where it is used to identify the scientific names of plants and animals.

Each academic discipline has developed its own set of presentation conventions. These conventions should be followed, while applying the practices of good typography.

If your combination of software and printer cannot achieve some of these recommendations, be guided by the principle that the prime objective is to make it easier for the reader or screen user to grasp the point or make an entry — not by what is easier for you to type.



8 May 2008

**Introduction** These notes were prepared as the outline of addresses at the Victoria University of Wellington and at two conferences of the Australasian Tax Teachers Association. Originally entitled, “An Examiner’s and Supervisor’s Perspective”, they have been revised to address suggestions for thesis planning and writing in general.

John Prebble<sup>1</sup>

## Substance

### 1. Objectives: originality; depth; skill; insight.

### 2. Narrow and deep, not broad and descriptive

### 3. A prunable topic

That is, a topic where parts can be pruned, leaving behind a thesis that remains coherent. Reason? Most thesis topics turn out to be too large. If one knows from the start which sections may be abandoned the writer can concentrate on core research and not spend time on material that may not be used.

### 4. Single theme

### 5. Several levels of analysis

Achieve several levels in a number of ways, including case analysis, comparative work, adding a second discipline (eg, jurisprudence or economics), and empirical work followed by analysis.

### 6. Two broad categories: doctrinal and theoretical<sup>2</sup>

Doctrinal: black letter law, usually involving mainly case law. Answers the “what” question. Theoretical: “the academy’s attempt to endow the study of law with epistemological credibility”.<sup>3</sup> Answers the “why” question. The two approaches can be blended.

### 7. Doctrinal studies: case analysis

Case analysis is a straightforward way of achieving several levels of analysis. Lawyers can treat tax law as, for instance, one might treat an essay in contract or tort, studying and reconciling groups of cases. This approach is risky for people without legal training, but ideal for those who have it.

### 8. Theoretical studies: if a second discipline is engaged, show command of it

Eg, in a legal or accounting thesis: economics, philosophy, psychology, sociology, anthropology, international relations, political science, statistical method. Most policy issues cannot be addressed by legal or accountancy skills alone. It is important,

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<sup>1</sup> BA, LLB (Hons) Auckland, BCL Oxon, JSD Cornell, barrister, Inner Temple, Professor and former Dean of Law at the Victoria University of Wellington.

<sup>2</sup> Scott Davidson, “Writing for Academic Purposes”, in Margaret Greville, Scott Davidson, and Richard Scragg, *Legal Research and Writing in New Zealand* (3<sup>rd</sup> ed LexisNexis Wellington 2007) 305, 306.

<sup>3</sup> Idem.

therefore, to have a grip on relevant disciplines when one is embarking on studies of policy.

### **9. Certain methodological approaches can be fruitful**

Comparison; empirical studies.

### **10. Comparison: possibilities:**

Two jurisdictions. Groups of cases to be reconciled (ie, a combination of this suggestion and the foregoing one). Two disciplines, eg tax and jurisprudence, economics and accountancy.

### **11. Comparison: parallel, not serial**

Topic by topic. Eg, in a thesis comparing the law of contract in England and Scotland, chapter headings would include: “Offer”, “Acceptance”, “Consideration”, “Formalities”; not “England”, “Scotland”, “Comparison and Conclusions”.

Examples of parallel comparison include (1) John Prebble, “Choice of Law to Determine the Validity and Effect of Contracts: a Comparison of English and American Approaches to the Conflict of Laws (1972) University Microfilms, Ann Arbor, Michigan i-x, 1-435, also published in (1973) 58 Cornell L. Rev. Part I 433-536, Part II 635-732; and (2) John Prebble, (Editor) *Taxing Offshore Investment Income: a Comparative Review of Structural Issues* (2006) Fiscal Publications, Birmingham, i – xvi, 1 – 180, chapters 1 – 6 and 10. Examples of serial comparison, not recommended for theses, include Zoë Prebble and John Prebble “Comparing the General Anti-Avoidance Rule of Income Tax Law with the Civil Law Doctrine of Abuse of Law” (2008) *Bulletin for International Taxation* 151 – 170 and John Prebble, (Editor) *Taxing Offshore Investment Income: a Comparative Review of Structural Issues* (2006) Fiscal Publications, Birmingham, i – xvi, 1 – 180, chapters 7 - 9.

### **12. Empirical: method and substance**

Method: for qualitative research, use NVivo or NU\*DIST or similar.

Substance: not just a collection of data. There should be theoretical analysis and conclusions should be drawn.

### **13. No plagiarism**

Anthologies are not acceptable.

### **14. Quotations**

Generally eschew.

Limit to passages that are especially authoritative or pithy or where there is some special reason.

Generally, paraphrase or adopt substance, with acknowledgment.

Advantage: text reads more smoothly. Substance of authority is woven into text in a manner that suits the thesis,

## **Starting**

### **15. Proposals**

Standard discursive proposal.

*Plus* outline form: more readily reveals gaps. Scott Davidson offers an excellent example of a proposal outline.<sup>4</sup>

**16. Draft a chapter or a section, with these characteristics**

About 10 – 20 pages.

Select the topic of the draft from body of thesis, ie, not introduction or conclusion.

The chapter should be substantively demanding and fairly coherent, though not necessarily able completely to stand alone.

Supervisor uses this draft to check on the skills and needs of the candidate.

## Form

**17. Abstract plus two tables of contents**

Short form table: chapters only. Full table: chapters and sections.

**18. Consider limiting the levels in the hierarchy of subheadings**

Possibly only chapter plus one level.

Implication: divide one's thesis into more chapters than intuition suggests. May need to use parts, above chapters. (If so, run automatic numbering through chapters, ignoring parts. That is, chapter numbers are whole numbers.)

The example in the appendix has 9 chapters in 166 pages. Nine is not too many for this number of pages.

**19. Literature review**

In a legal thesis, especially in a legal thesis that is very legalistic in nature (eg, mainly case analysis) it is not customary to have a separate literature review and can be a disadvantage. Rather, weave comments of other authors into the theme and sub-themes of the text. If a literature review is mandatory, in such a thesis it is probably best to make it short and introductory, explaining that the burden of the study of previous writers is within the thesis itself.

**20. Methodology**

Generally, candidates should explain their methodology. This explanation is particularly important in empirical work. If one's methodology is standard case analysis, such as found regularly in textbooks on the common law or in articles in the *Law Quarterly Review*, there may not be much point in explaining it.

**21. Spelling checked**

No errors.

**22. Grammar checked**

No errors. Most stylistic infelicities ironed out. Passives under 10 per cent,<sup>5</sup> used, only when: (a) Receiver is focus of action. Eg John was awarded a prize. (b) Actor is

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<sup>4</sup> Id, 313.

<sup>5</sup> Most novels have less than 5 per cent of passive verbs.

unknown. Eg The store was robbed. (c) Actor is irrelevant. Eg The paragraphs will be numbered. (d) The situation calls for discretion. Eg No decision has been made. (Writer reluctant to commit herself.)<sup>6</sup>

**23. No colloquialisms and only sanctified abbreviations**

Do not use “UK” or “GAAR”. Contractions such as “Mr” and “Dr” are acceptable, but not abbreviations such as “Prof”..

**24. Pages typeset to be readily comprehensible.**

Observe the Rollo Rules or similar principles.

**25. Examiners’ volumes manageable**

Maximum 125 leaves. May be double sided. That is, it is a courtesy to offer the examiner the option of a copy of the thesis bound in several smaller volumes, which are easier to carry about and to read than the standard thesis volume.

**26. Electronic copy on a CD**

Examiner can more easily check for repetition or inconsistency.

## Appendices

**27. Rollo Rules**

Lindsay Rollo “Word Processing: Layout of Text for Optimum Comprehension” *The Dominion* 7 May 1990, revised 1999, with an introduction by John Prebble. (attached)

**28. Example of a flat-hierarchy thesis structure**

John Prebble *Taxation of Trusts* (in progress). Note: numerous first-level (chapter) headings but only one subordinate level.

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<sup>6</sup> Example from US Army Civilian Personnel Training Course No 7, “Writing”, updated to 7 December 2004. <http://cpol.army.mil/library/train/courses/st7000/seven.htm>.

**Victoria University of Wellington Research Office**

**Research Development Workshop: Essential Skills for PhD Supervisors and  
Examiners**

30 October 2007

**Supervising and Examining**

**Appendix Two: Example of a Flat-Hierarchy Structure**

**John Prebble: The Taxation of Trusts**

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ATTA 2008

PhD Workshop

# Looking for structure

- Tax at the cross roads of disciplines
- So what is the structure?
  - Depends on the question/topic
  - What structures are available?
- Salter & Mason suggest
  - Law – doctrinal
  - Sociolegal
  - Comparative and Historical



# The structures you could use

## ● Sciences

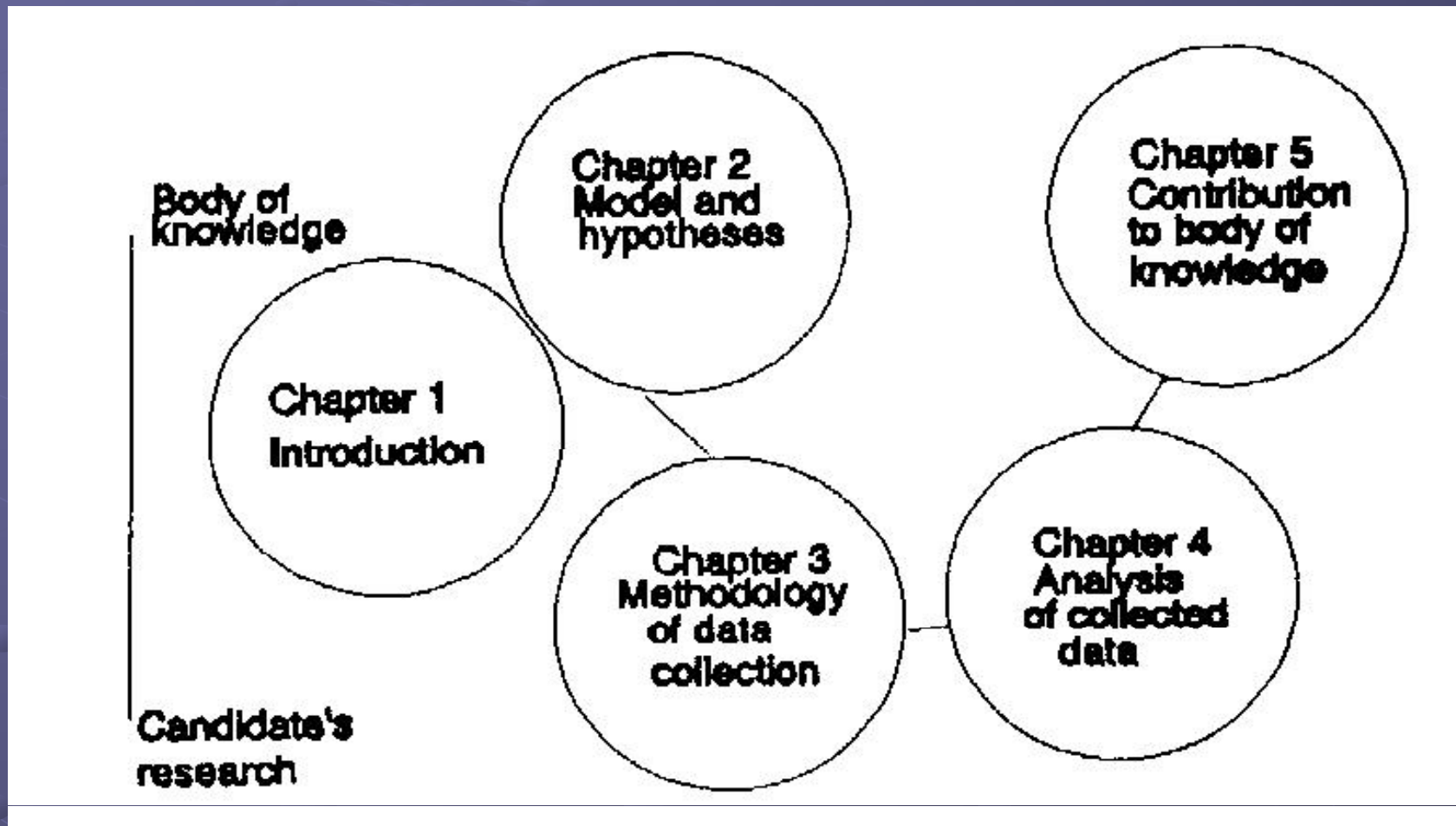
- Introduction
- Literature review – identifying gaps
- Research question
- Methodological discussion
- Application of methodology (i.e. the research)
- Results
- Discussion of results
- Conclusions and proposal

## ● Good for a survey etc

# The structures available

- Humanities (?) – a theoretical approach
  - Introduction – significance of this inquiry
  - Literature review – identifying the main theories/themes
  - What is it that I am challenging?
  - Chapters in which the theory is challenged
  - Conclusions and proposal
- Good for a challenge to theory/ies

# An example from Management Studies



C. Perry- *A Structured Approach to Presenting Phd Theses: Notes for Candidates and Their Supervisors*

- (ANZ Doctoral Consortium, University of Sydney, February 1994, with later additions to 18 September 1995)  
[http://www.elec.uq.edu.au/doc/Thesis\\_guide/phdth1.html](http://www.elec.uq.edu.au/doc/Thesis_guide/phdth1.html)

# The uniqueness of Law

- What about law?
- Why aren't we more self conscious about methodology?
  - Salter and Mason –
    - law students confuse legal research methodology with 'legal methods' e.g. identifying relevant case law , using catalogues etc
    - Black-letter approach reveals the presence of series of rules based on a smaller number of general principles
    - *Deductive* form of legal reasoning, limited critique is possible
- Other methodologies are possible and (for tax) are sometimes better

# PhDs in Law

## ● The Historical and Comparative models

- Comparative very popular – see J Prebble's advice on not creating silos – thematic comparison is important
- Format/structure suggested next slide

## ● Personal tips (for tax):

- Literature review is key
- Methodology should be explicit –
  - What methodology
  - Why that methodology

# PhDs in Law

- A model once described to me
  - Introduction
  - Literature Review
  - Conceptual/Theoretical Framework
  - Methodology
  - Topic-based chapters (generally 3 or 4)
  - Concluding chapter
- “... Results/Findings and Discussion/Analysis are combined under themes or topics, rather than dealt with separately. I think there is a great advantage here, because there is less repetition and more space for analysis, which is the heart of a humanities thesis.”

## **ATTA News June 2008**

<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>

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### **1 Presidential column**

Dear ATTA Members

In my column this month, I wish to draw to the attention of all Australian tax academics the ERA preliminary journal rankings. Many of you will have already seen the draft document via your faculty distribution (if not, I understand that it is available through the ARC webpage). Unfortunately, we cannot make a submission representing the views of the members of ATTA as submissions to change the rankings are done institutionally. Further, they need to be made by 24th July 2008 so the period is very tight. I would urge all tax academics to make submissions to their departments so their universities can lodge these.

Upon reading the document, you will note that the classification of what would generally be regarded as high quality tax journals (Canadian Tax Journal, Australian Tax Review, e-Journal, etc...) is low. Further, and of greater concern, is the omission of many tax journals. For example, the Bulletin of International Taxation, European Tax Review, International VAT Monitor, Revenue Law Journal, and New Zealand Journal of Tax Law and Policy are not listed. I am sure many of you will spot other obvious omissions. Item 6 provides further details on this matter.

On a happier note, nominations recently closed for the Hill ATTA Medal 2009. Thank you to those members who submitted the names of members as potential recipients. The Hill ATTA Medal is awarded in recognition of outstanding contribution to Australasian tax teaching and policy. The ATTA Executive considered all nominees and unanimously agreed on the recipient for 2009.

The ATTA Executive is delighted to announce the recipient of the Hill ATTA Medal 2009 is Dr Margaret McKerchar, Associate Professor at Atax, University of New South Wales. Prior to joining Atax in 2005, Margaret was an Associate Professor in Taxation and Accounting at the University of Sydney, Orange where she began her academic career in 1991. She is an experienced teacher in taxation, accounting and sustainable business management. Her research interests are principally in the areas of taxpayer compliance behaviour, tax systems design and implementation, and tax policy. Within the profession, Margaret is an active member of CPA Australia and is currently the NSW Deputy President. She is also a member of the Joint State Taxes Liaison Committee and of CPA Australia's Centre of Tax Excellence. Margaret is also a long standing and dedicated member of ATTA. Her involvement has been through both formal and informal roles, as member of the Editorial Board of JATTA, a past president of our Association as well as a constant source of information and advice for the Executive.

Margaret will be awarded the Medal at the 2009 ATTA Conference in Christchurch. Congratulations Margaret.

All the best,

Kerrie

## **2 ATTA 2009 – the planning continues**

It is hard to believe that it is nearly six months since we met in Hobart. What that means of course is that it is only about six months until we meet again in Christchurch, from 19 – 21 January 2009. The five key-note speakers, Justice William Young, Professor Neil Brooks, Ms Julia Hoare and the two Commissioners, Mr Michael D'Ascenzo and Mr Bob Russell, are sure to provide us with stimulating and thought provoking addresses. They will set the stage for discussion and interaction which of course will be stimulated by all the other conference papers. It is time for you all to be thinking about those papers now.

The date for submission of Abstracts is approaching fast – all abstracts are to be submitted by 31 JULY via the conference web site, [www.conference.canterbury.ac.nz/atta09](http://www.conference.canterbury.ac.nz/atta09). Now is the time to start harnessing your thoughts into a 300 word abstract. Remember the conference theme, 'Tax and Sustainability', but remember also that the conference committee interprets that theme broadly and will welcome proposals on a wide range of tax issues in relation to the sustainability of the environment, as well as the sustainability of taxation as we currently know it. We will also welcome papers on other themes.

It would be wise to check the web site regularly as it is being updated as the planning continues. Soon there will be a link to accommodation options.

You might also like to think about Christchurch as the beginning of holiday break in the South Island. The weather will be good, the evenings long and balmy. Why not go north to the Nelson region ([www.nelsonnz.com](http://www.nelsonnz.com)) for sea and art and vineyards, or inland to Central Otago to mountains, lakes, outdoor adventure activities, and more vineyards ([www.queenstown-nz.co.nz](http://www.queenstown-nz.co.nz) and [www.lakewanaka.co.nz](http://www.lakewanaka.co.nz)) or south to Dunedin for Victorian and Edwardian architecture, eco-tourism, albatrosses and the site of the southernmost teaching of tax in the world (<http://www.dunedinnz.com/>)

Keep in touch with ATTA 09 in Christchurch; we look forward to welcoming you there,

Regards



Adrian Sawyer, Alistair Hodson, Andrew Maples and Shelley Griffiths  
The ATTA Organising Committee

### **3 The first personal income tax reductions in New Zealand since 1998**

The New Zealand government recently introduced a three-year programme of personal income tax reductions. These reductions are the first since 1 April 1998 (the only change to the personal income tax scale since this date has been the introduction of a new top personal income tax rate of 39 percent from 1 April 2000). The changes being made to the personal income tax scale in New Zealand are:

- o Lowering the bottom 15% tax rate to 12.5%
- o Raising the 'lower middle' tax threshold at which the 21 percent rate applies from \$9,500 to \$20,000
- o Raising the 'upper middle' tax threshold at which the 33 percent rate applies from \$38,000 to \$42,500
- o Raising the 'top' personal income tax threshold at which the 39 percent rate applies from \$60,000 to \$80,000

The government has also shifted forward a planned indexation of the Working for Families Tax Credits (equivalent to the Australian Family Tax Benefits). Combined these initiatives have been estimated to have a fiscal cost of \$11.7 billion over three years.

Following these changes the NZIER re-released a model that allows Kiwis to work out what their overall personal income tax situation is in New Zealand and how this would change should they shift to Australia. This model was updated to incorporate decisions made in the recent New Zealand and Australian budgets and can be found at [http://www.nzier.org.nz/Site/Publications/NZIER\\_calculators.aspx](http://www.nzier.org.nz/Site/Publications/NZIER_calculators.aspx).

The model illustrates that for many Kiwi workers the tax gap between New Zealand and Australia has grown significantly since the beginning of this century. As Australia has provided for further tax relief from 2008 to 2010, the provision of relief in this year's New Zealand budget has largely just kept pace with recent changes in Australia. The growth in the tax gap over the earlier part of this century largely remains unaddressed.

One cause of this growing tax gap was the failure to increase personal tax thresholds in New Zealand in the decade since 1998. In Australia, in contrast, the threshold for the 45 percent top personal income tax rate has risen from AU\$60,000 in 2000 to AU\$180,000 from 1 July this year.

This year's Australian budget also committed to reviewing the Australian tax system (including family income assistance) to attract and retain workers in competitive global labour markets. The Australian Labor party has developed an 'aspirational plan' of having a three-step personal tax scale by 2013-14, with income up to AU\$6,000 tax free, income from AU\$6,001 to AU\$37,000 taxed at 15 percent, income from AU\$37,001 to AU\$180,000 taxed at 30 percent, and income above AU\$180,000 taxed at 40 percent.

Patrick Nolan

### **4 Graham Hill IFA Research Prize**

Applications invited GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program Vancouver, Canada, *31 August*  
– 4 September, 2009

International Fiscal Association (Australian Branch) and Australasian Tax Teachers  
Association

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

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. Members of ATTA supervising eligible doctoral students are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

#### The Prize

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

The prize will next be offered in relation to the annual IFA Congress in Vancouver from 31 August to 4 September, 2009.

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

The winner must provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

The winner of the prize for 2007 was Ms Kathryn James of Monash University Law School.

#### Application process

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

Applications should be sent to Professor Dale Pinto of Curtin University of Technology, email [Dale.Pinto@cbs.curtin.edu.au](mailto:Dale.Pinto@cbs.curtin.edu.au) . The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

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

Applications are due by 31 October 2008.

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

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

The winner of the prize will be announced at the Annual ATTA conference in January 2009, to be held in Christchurch, New Zealand. This allows time for the winner to prepare for the Poster Program at the IFA Congress in Vancouver which will be held 31 August to 4 September 2009.

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

Chris Ohms, is currently a Visiting Professorial Fellow, with Atax, University of New South Wales until the end of July 2009, researching in the area of the definition of income following the work of the late Professor Ross Parsons.

\*\*\*\*\*

Professor Reuven Avi-Yonah, Faculty of Law, University of Michigan, and a 2008 Monash University Taxation Law and Policy Research Institute Fellow, presented a seminar, at Atax, University of New South Wales, on Risk, rents and regressivity revisited: why the United States still needs both an income tax and a VAT, on 13 June 2008.

\*\*\*\*\*

## **6 Process for providing feedback on the ARC draft ranked journals lists**

As part of the process for determining research quality under the new Excellence in Research for Australia (ERA) framework, the ARC has developed ranked lists of 19,500 peer reviewed journals. These journals are ranked into four tiers named A\* (top 5%, very best in the world in a given discipline), A (next 15%), B (next 30%), and C (next 50%). The ARC has now released draft outlet rankings which have been developed in consultation with the learned academics and a number of discipline peak bodies. The ARC is now seeking feedback from the sector as a whole on these draft rankings. The rankings are very important as they will be used to derive citation benchmarks and develop quality profiles for all of our research outputs within given disciplines. Hence it is very important that we provide thoughtful feedback, as the listings have the potential to profoundly affect our research reputation into the future. Please also note that the current ARC lists contain journals only. The ARC has indicated that it will consult about discipline-specific ranked conferences, publishers' lists and other outlets at a later time.

The University's response is due with the ARC on 24 July, and no extensions will be given.

1. You will find the lists at [www.arc.gov.au/era/indicators.htm](http://www.arc.gov.au/era/indicators.htm). You may wish to read the background material at this site first.

2. Navigate to the Making Submissions page. On this page, the ranked lists are presented in two different formats under the heading Consultation Files. The first of these, the Excel Workbook, is a complex and sophisticated Excel worksheet containing macros and inbuilt row editors. It is suggested you DO NOT use this worksheet unless you are very familiar and confident with Excel. We suggest instead that you use the second format, described as a Flat Excel File. This is a much simpler excel spreadsheet, which still allows you to sort entries by journal or discipline.

3. Make sure that before you start making entries you first SAVE the file to your desktop or somewhere else on your computer. If you simply open it on the website and start filling it in, the entries will not be preserved.

4. You can then sort the entries by Research Journal Name or FoR (field of research) by clicking the drop-down tab next to the name of the column and choosing Sort Ascending or Sort Descending. You may need to scroll up to find these options.

5. You will need to refer to the new ANZSRC Field of Research (FoR) codes which have now replaced the old RFCD codes to find the codes for the discipline(s) of interest to you. There is a link on the same webpage under the heading Consultation Files to the ANZSRC codes.

6. Please tell us if you think

- ANZSRC disciplinary codes should be added to or deleted from particular journals
- the quality ranking should be changed for a given journal within a given discipline
- any journals that should be added to the list
- any journals that should be deleted from the list.

If you do recommend changes, please tell us why, as ARC will only accept recommendations if there is supporting information. You should tell us:

- how you know the journal
  - if you can identify any other journals of similar quality in the same discipline, for comparison purposes
  - any information about the membership of the journal's editorial board
  - any information about its peer review process
- that would help support your argument for change.

## **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, June 2006 and June 2007 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 doctoral 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 July 2008.

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 Commissioner of Taxation v Reliance Carpet Co Pty Ltd [2008] HCA 22**

### Facts

Reliance Carpet Co Pty Ltd (the taxpayer) granted, for a price of \$25,000, to a prospective purchaser an option to buy a property that the taxpayer owned. That option required that, on the option being exercised, the prospective purchaser pays the taxpayer \$297,500, which was to be a deposit in respect of the purchase price of the property (\$3 million minus the option fee of \$25,000).

The prospective purchaser exercised the option, and paid the deposit of \$297,500. Thereafter, the taxpayer and the prospective purchaser entered into a contract for the sale of the property. The contract provided that the remainder of the purchase price of \$2,677,500 was payable to the taxpayer by the prospective purchaser on settlement.

The prospective purchaser failed to complete settlement. The contract was then, as allowed under the contract, on or about 26 July 2003, rescinded by the taxpayer, to whom the deposit was forfeited.

The prospective purchaser requested of the taxpayer a tax invoice in respect of the forfeited deposit, which the taxpayer refused to provide. The Commissioner assessed the taxpayer in respect of GST payable on the forfeited deposit for the tax period of three months ended 30 September 2003. The taxpayer objected to that assessment. The taxpayer's objection was disallowed by the Commissioner. The taxpayer appealed that decision to the Administrative Appeals Tribunal, which disallowed that appeal. The taxpayer then appealed to the Full Federal Court, which unanimously allowed that appeal. The Commissioner appealed the Full Federal Court's decision to the High Court, which unanimously allowed that appeal.

### Decision of the High Court

The High Court concluded that, for GST purposes, there was a "supply" by the taxpayer [which] occurred before the forfeiture and thus before the provision of consideration ..." (para 37). That "supply", the High Court reasoned, was due to two reasons:

- as correctly determined by the AAT, "upon execution of the contract the [taxpayer] made a supply in that, in terms of s 9-10(2)(g) ... it 'entered into an obligation' to do the things it was bound to do under the contract" (para 37); and
- "within the meaning of par (d) of s 9-10(2) as extended by the definition of "real property", there was upon exchange of contracts the grant by the taxpayer to the [prospective] purchaser of contractual rights exercisable over or in relation to land, in particular of the right to require in due course conveyance of the land to it upon completion of the sale" (para 38).

Maheswaran Sridaran,  
Macquarie University, Sydney.

## **9 Ernst Mach grants**

The Institute for Austrian and International Tax Law wants to inform you about the Ernst Mach grants which are awarded by the Austrian Exchange Service (ÖAD) and the Academic

Cooperation and Mobility Unit (ACM) on behalf of and financed by the Federal Ministry of Education, Science and Culture (BMBWK).

The Ernst Mach grant enables graduates from all countries to apply for a research period (one to four months) in Austria supported by a grant.

The grant benefit paid is a monthly rate of €940 (for graduates) or €1.040 (for graduates with PhD degree over 30 years). More details can be found in the attached information sheet and on our homepage.

In order to be able to apply for the Ernst Mach grant the consent of an Austrian supervisor is needed. The Institute for Austrian and International Tax Law would be very happy to support the application of promising candidates who are doing research in international tax law.

We kindly ask you to tell us if you are interested in applying for an Ernst Mach grant or if you know a researcher who could be interested in applying for the Ernst Mach grant until 15th of July 2008 as the closing date for applications is 1st of September 2008 (for research periods within the summer semester 2009).

For up-to-date information about these grants please refer to our grants database

<http://www.grants.at>

Information about study options and detailed information about the most important questions concerning studying or research in Austria is available on the website of the Austrian Exchange Service (ÖAD) <http://www.oead.ac.at>.

Information about the individual educational institutions and the and the fields of study offered by them can be

found at <http://www.bmbwk.gv.at/app/studinfo/suche.xml> or <http://www.wegweiser.ac.at/> or

in the ÖAD brochure "Study in Austria," which you can find as a pdf document at [http://www.oead.ac.at/\\_oead\\_about/publikationen/info/study07-08.pdf](http://www.oead.ac.at/_oead_about/publikationen/info/study07-08.pdf)

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone

## 10 Invitation for research grants

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

The aim of the Foundation is to fund research analyses and the writing of discussion papers, drafts and other statements to be used as a basis for determining future taxation policy.

The Foundation is now in a position to formally invite proposals for the 2007/8 year for funding of research work from researchers and academics.

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

Expressions of interest should be short and succinct outlining:

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

Project applications should be received by **30th June 2008**.

## **11 Call for papers for a special Issue of Critical Perspectives on Accounting - Critical Perspectives on Taxation**

Guest Editor: Dr. Sheila Killian, Kemmy Business School, University of Limerick, Ireland.

*Critical Perspectives on Accounting* provides a forum for researchers and practitioners who realise that accounting practices and corporate behaviour are inextricably connected with the many allocative, distributive and ecological problems of our era. Taxation is critical to these problems. It is a mechanism for deciding who pays for state services, how much should be paid, and by extension, what services can be provided. Governments use it to modify taxpayer behaviour and to indirectly subsidise business. As such, it is an instrument of government power. Multinational companies also wield power through taxation, albeit indirectly.

Taxes are imposed at a national level, while international businesses are free to move internationally. Countries seeking foreign direct investment, compete with each other with lower tax rates on the profits of the income of international business. Because labour is less mobile, it is more susceptible to taxation than the 'virtual' corporation. This places tax at the centre of the struggle between the people, governments, and corporations.

Taxation serves an important role in the social contract between people and their government. Yet many instances of taxation policy undermine this relationship and deserve critical examination. Environmental taxes are undermined by subsidies and tax breaks granted to polluting industries. The resource curse of oil revenues -- a major source of tax receipts -- can undermine that relationship. A culture of tax avoidance exists in several jurisdictions. The factors that facilitate avoidance are also worthy of study.

Tax havens allow capital flight from developing countries. The taxation of intellectual capital in the North can impoverish the South. These issues have been discussed in *Critical Perspectives on Accounting*, *Tax Justice Focus*, *Accountancy Business And The Public Interest*, mainstream political science journals, and in taxation publications including *Critical Issues in Environmental Taxation*. This special issue *Critical Perspectives* presents an opportunity to draw together the many streams of critical tax research, as a step towards developing taxation policies for a fairer world.

The Guest Editor welcomes a wide variety of thoughtful and rigorous papers. In addition to the examples above, suitable topics include (but are not limited to) how tax does /should impact on global issues such as HIV/Aids, poverty, migration, human rights, inequality and the environment; tax-justice issues around capital flight and tax competition; the taxation of international aid and development; environmental taxes and subsidies to the extractive industries; tax evasion and avoidance and tax and the formation of democracy.

Submissions should adhere to the CPA Instructions to Authors, which are included in each issue. Please note however that manuscripts for this special edition should be submitted directly by email (as a Word or WordPerfect attachment) to the Guest Editor at [sheila.killian@ul.ie](mailto:sheila.killian@ul.ie) The deadline for receipt of completed papers is 31st January, 2009. Early submissions and communications with the guest editor are encouraged. All papers are subject to the usual CPA double blind refereeing process.

## 12 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 June 2008 - Associate Professor Grant Richardson (City University of Hong Kong):  
The Impact of Tax Reform on Corporate Capital Investment: Evidence from Australia

**Carbon Trading, Clean Energy & the Cost of Inaction**, Thursday 26 & Friday 27, June 2008, L'Aqua, The Terrace Level, Cockle Bay Wharf, Darling Harbour, Sydney

Session Topics include:

Australia's Climate is Changing – Are You?

Adaptation & Mitigation – Challenges Posed by Climate Change

The Introduction of a National Emissions Trading Scheme

The Role of Renewables

Design Principles for the Australian Emissions Trading Scheme

Regulations & Offshore Schemes

Practicalities of a National ETS

Legalwise Seminars P/L Ph: 02 9387 8133; Fax: 02 9387 8711;

[info@legalwiseseminars.com.au](mailto:info@legalwiseseminars.com.au)

Public lecture, **New Federalism - The role of the States in governing the nation** with The Hon Anna Bligh Friday 4 July, 12:15pm, Grand Ballroom, Hilton Hotel Queen Street, Brisbane. Inaugural Australia and New Zealand School of Government (ANZSOG ) Public Lecture in Queensland. Non-members \$139 (incl GST); ANZSOG Alumni/ \$119 (incl GST); IPAA Members. The fee includes a seated lunch  
[http://anzsog.edu.au/images/docs/news/Anna\\_Bligh\\_Lecture.pdf](http://anzsog.edu.au/images/docs/news/Anna_Bligh_Lecture.pdf)

**The Future of Federalism**, Brisbane, 10 - 12 July 2008 QLD, Law Council of Australia, Mr Hendryk Flaegel E: [hendryk.flaelgel@lawcouncil.asn.au](mailto:hendryk.flaelgel@lawcouncil.asn.au) P: +61 2 6246 3726

**International Tax & Transfer Pricing Summit.** Increase Your Returns, Limit Your Risk Strengthen Your Approach to International Tax & Transfer Pricing, 25th August 2008, Stamford Plaza, Auckland. Conferenz is pleased to announce the International Tax & Transfer Pricing Summit to be held on the 25th August in Auckland. Join a distinguished faculty of speakers from across the country for one hard-hitting day of practical examples, analysis, and expertise. You'll hear the latest in transfer pricing developments and you will have the chance to hear about important changes in international tax rules. Key speakers include:

- Carmel Peters, Tony Booth & Keith Edwards from the Inland Revenue Department
- Diana Maitland & Anton Nannestad from Deloitte
- Michael Bignell & David Corbett from PricewaterhouseCoopers
- Kim Jarrett from KPMG
- Leslie Prescott-Haar from Ernst & Young
- Graeme Olding from Bell Gully

PLUS! Add value to your attendance by signing up for the Post-Summit Masterclass on 26th August, which address transfer pricing compliance to your tax risk management framework.



Make sure you save up to \$300 by booking before 14th July 2008. Please view the full summit here. For more information or to register contact Conferenz on 09 912 3616; Fax 09 9123617; Email: [register@conferenz.co.nz](mailto:register@conferenz.co.nz) or online at [www.conferenz.co.nz](http://www.conferenz.co.nz)

### **Jurisprudential Perspectives of Taxation Law**

Members of ATTA are warmly invited to either or both of two seminar series on Jurisprudential Perspectives of Taxation Law, that is, studies of the application of theories of legal philosophy to tax law reasoning, along the lines of papers that John Prebble of Victoria University of Wellington has presented at recent ATTA conferences. Brief details are: September 11 and 12, Universidad Computense de Madrid, Spain, colloquium of six seminars on: Ectopia; Fictions; Form and Substance; Autopoiesis; the Rule of Law; and Morality. Conveners: Professor John Prebble and Professor Maria Amparo Grau Ruiz. September 29 to October 3, Melbourne University, intensive LLM course covering all the above plus six or eight additional topics, with academics warmly invited to participate. Instructor: Professor John Prebble. Flyers for the two series follow, below. Inquiries to: [john.prebble@vuw.ac.nz](mailto:john.prebble@vuw.ac.nz)

### **Jurisprudential Perspectives of Taxation Law A Colloquium of The Victoria University of Wellington & Universidad Computense de Madrid**

Conveners: Professor John Prebble (VUW) and Professor Maria Amparo Grau Ruiz (UCM) The Universidad Computense de Madrid and Gomez-Acebo & Pombo, Abogados, Madrid invite scholars to a colloquium of six seminars on 11 and 12 September 2008 THE COLLOQUIUM will focus on analytical and descriptive legal philosophy as applied to income tax law, examining judicial reasoning in income tax cases. Seminars will examine such questions as: is income tax law qualitatively different from other law? Are conventional explanations of the complexity and incoherence of income tax law sufficient? Do legal philosophers' expositions of the nature of law adequately explain the nature of income tax law? What light do theories of jurisprudence that have not traditionally examined income tax law shed on these questions? (Discussion will generally not be concerned with normative jurisprudence nor with, for instance, whether governments should use taxes to redistribute wealth.) The proposed six seminars are:

Thursday 11 September (9.00 – 17.00)

1. Ectopia of income tax law
2. Fictions of income tax law
3. Form and substance in income tax law
4. Autopoiesis and income tax law      Friday 12 September (9.00 – 12.30)
5. The general anti-avoidance rule and the rule of law
6. Avoidance and morality

Cost: The Universidad Computense will not charge for attendance or for materials.

Participants will bear their own costs of travel, accommodation, and sustenance.

Eligibility: Members of university faculties, though there is space for a number of doctoral students and legal practitioners. Most participants will be scholars of taxation law, economics, or accounting, but legal and general philosophers are particularly welcome. Numbers will be limited to promote opportunities for discussion.

Materials: Professor Prebble has compiled a collection philosophical writing and common law judicial decisions on which the seminars will be based, which the university will post to participants on CDs. Proceedings: Registrants who are willing to lead or to co-lead seminars or to act as commentators or to add to the materials are warmly invited to advise Professor Prebble, [john.prebble@vuw.ac.nz](mailto:john.prebble@vuw.ac.nz) Language: English.

Antecedents: This colloquium will address similar themes to the Prebble-Vording seminars at the University of Leiden in 2005 and the Prebble-Chowdry seminars at King's College London in 2006.

Additional information: An attachment that accompanies this flier offers a fuller description of the study, "Jurisprudential Perspectives of Taxation Law" and a bibliography. Please register by e-mail to Vicedecanato de Alumnos Fac. de Derecho [vda@der.ucm.es], copy to [Rozina.Khan@vuw.ac.nz](mailto:Rozina.Khan@vuw.ac.nz) Please include full contact details including postal and courier addresses. There is no formal deadline, but please allow time for the materials to reach you by post.

**Melbourne Law School** New subject: Jurisprudential Perspectives on Tax Law

Lecturer: Professor John Prebble, Victoria University of Wellington, New Zealand

Date: 29 September – 3 October 2008, 9.30am – 4pm

Location: Melbourne Law School, 185 Pelham Street Carlton

This new subject approaches tax law as a subject of jurisprudential study. In doing so, some answers are sought as to why, despite all attempts to improve it, the tax law merely becomes more complex. Students will engage in close analysis of reasoning in tax judgments with readings in legal philosophy and, on completion, will have a deep understanding of the nature of tax law and of the way in which tax law differs from other law. Specific topics within the subject include:

- Selected income tax judgments, mainly dealing with the capital/revenue distinction and tax avoidance
- Theories as to why tax law is relatively incomprehensible compared with other law, including:
  - The incoherence of tax law
  - Ectopia of tax law ('ectopia' refers to the dislocation between tax law and the economic gains that are its target)
  - Tax law as an autopoietic system (that is, a closed, self-generating system that is not necessarily closely connected to economic gains)
  - Studies of tax law in the light of basic jurisprudential concepts such as the rule of law, ethics, reasoning by analogy, and form and substance.

**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 B (Companies & Consolidation): Semester 2, Thursdays 6—8pm

Goods & Services Tax Principles: Semester 2, Mondays 6—8pm

Jurisprudential Perspectives of Taxation: 29 September—5 October

Law of Secured Finance: 9—15 July

Tax Treaties: 15—21 October

Taxation Litigation: Semester 2, Tuesdays 6—8pm

Taxation of Business & Investment Income B: Semester 2, Wednesdays 6—8pm

Taxation of Financial Instruments: 5—11 November

Taxation of Small & Medium Enterprises: 3—9 September

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 2, 2008. Units available include:

Advanced Customs Law – 13 Tuesday evenings commencing 29 July (6.00 pm – 8.00 pm)  
Comparative Income Taxation – Intensive Mode – October 23, 24 & 27-29 (9.00 am – 3.30 pm)  
Comparative Taxation of Financial Transactions – Intensive Mode – August 13-15 & 18, 19 (9.00 am – 3.30pm)  
Comparative Value Added Tax – Intensive Mode – August 20-22 & 25, 26 (9.00 am – 3.30 pm)  
GST - International Issues – Intensive Mode – October 8 -10 & 13, 14 (9.00 am – 3.30 pm)  
Impact of Tax on Business Structures & Operations – 13 Monday evenings commencing 28 July (6.00 pm – 8.00 pm)  
NZ International Taxation – Intensive Mode – September 18, 19 & 22-24 (9.00 am – 3.30 pm)  
Public Policy - Intensive Mode – September 25-27 & 29, 30 (9.15 am - 5.00 pm- Saturday until 4.30 pm)  
Stamp Duties - 13 Tuesday evenings commencing 29 July (6.00 pm – 8.00 pm)  
Tax Litigation – 13 Thursday evenings commencing 31 July (6.00 pm – 8.00 pm)  
Tax Treaties – Intensive Mode – September 25, 26, 29, 30 & October 1 (9.00 am – 3.30 pm)  
Taxation of Business & Investment Income B – 13 Thursday evenings commencing 31 July (6.00 pm – 8.00 pm)  
Taxation of Corporate Groups – Intensive Mode – August 20-22 & 25, 26 (9.00 am – 3.30 pm)  
Taxation of Mergers and Acquisitions – Intensive Mode – October 2, 3 & 7-9 (9.30 am – 3.30 pm)  
Taxation of Superannuation and Insurance – 13 Tuesday evenings commencing 29 July (6.00 pm – 8.00 pm)  
Transfer Pricing in International Taxation – Intensive Mode – August 27-29 & September 1, 2 (9.00 am – 3.30 pm)  
US International Taxation – Intensive Mode - July 30, 31, August 1 & 4-8 (9.00 am – 12.30 pm)

To obtain a full copy of the booklet relating to Single Unit Enrolment in Semester 2, 2008, please download the following document from the Law School's website:

[http://www.law.usyd.edu.au/LPD/docs\\_pdfs/2008/SUEsem2\\_2008.pdf](http://www.law.usyd.edu.au/LPD/docs_pdfs/2008/SUEsem2_2008.pdf)

Taxation Law Unit Descriptions are listed on pages 25-29 of that document.

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 Legal Professional Development Program, Sydney Law School (Telephone No. 9351 0238 or email: [V.Carey@usyd.edu.au](mailto:V.Carey@usyd.edu.au)) If you would like to undertake a Postgraduate Course and require additional information please contact the Law School to obtain an information pack. Contact [law.info@usyd.edu.au](mailto:law.info@usyd.edu.au); phone: 9351 0351; or visit the website: [www.law.usyd.edu.au](http://www.law.usyd.edu.au) and click on “future students”.

**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>

Taxation Institute's **International Conference** ‘A Professional Pilgrimage,’ Monday 3rd November 2008 to Wednesday 5th November 2008 Taj Mahal Hotel - New Delhi.

The technical program is being finalised and will be available in February 2008.

Now is the time to seek technical and practical insights into the taxation issues that are emerging from the increasing opportunities to do business overseas. In particular the Conference will focus on tax issues and the business relationship between Australia and India in this regard. Some of the wide ranging issues that will be covered at this conference 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

As expected an excellent line up of speakers will ensure you are fully informed, including: Gordon Cooper - Cooper & Co, NSW, Indian Finance Minister, Prashant Khatore - Ernst & Young, New Delhi and Gil Levy - MGI Boyd, NSW.

Registration fee is \$2,500 and includes:

- Conference registration
- Morning and afternoon teas
- Lunches
- A ticket to the Welcome Cocktail Function (Monday 3rd November 2008)
- A ticket to the Conference Dinner (Tuesday 4th November 2008)

Please note all flights, accommodation, transfers, tours and incidentals will be an additional cost to the delegate and accompanying persons. For further information, please contact:

Sarah Hadfield, National Events Manager, Taxation Institute of Australia T: 1300 733 842 | E: [nationaleducation@taxinstitute.com.au](mailto:nationaleducation@taxinstitute.com.au)

Monash University Business and Economics **50th Anniversary Public Lecture Series**,

Professor Philip Adams on ‘Insurance against catastrophic climate change: How much will an emissions trading scheme cost Australia?’ Thursday 27 November 2008 6:00pm, BMW Edge Federation Square, Melbourne, Contact Details: [50years@adm.monash.edu.au](mailto:50years@adm.monash.edu.au) (03) 9903 4802

**Twenty First Annual Australasian Tax Teachers Association Conference 2009**, 19 - 21 January 2009, University of Canterbury, Christchurch, New Zealand. Organising committee: Adrian Sawyer; Shelley Griffiths; Alistair Hodson and Andrew Maples. Contacts: [atta09@uco.canterbury.ac.nz](mailto:atta09@uco.canterbury.ac.nz); Phone: +64 3 364 2162; <http://www.conference.canterbury.ac.nz/atta09>

## Overseas

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

Asia-Pacific Centre for Environmental Law, Law Faculty, National University of Singapore.  
**The Ninth Global Conference on Environmental Taxation**, Thursday 6 November to Friday 7 November 2008. “Environmental Taxation and Challenges of the Urban Environment: Role of Taxation and other Market-based Instruments – Exchange of Experiences between Developed and Developing Countries”

**Call for Papers:** The 9th Global Conference on Environmental Taxation will be hosted by the Asia-Pacific Centre for Environmental Law (APCEL), Faculty of Law, National University of Singapore (NUS). Other partners include the Centre on Asia and Globalisation at the Lee Kuan Yew School of Public Policy, NUS; the Association of Chartered and Certified Accountants in Singapore (ACCA), the IUCN Academy of Environmental Law, the International Tax and Investment Centre (ITIC) in Washington DC, and the Environmental Tax Policy Institute, Vermont Law School, USA.

<http://law.nus.edu.sg/apcel/conference/gcet/index.html>

This annual series of conferences provides a global forum for the exchange of ideas, information and research findings on environmental taxation and economic instruments across international boundaries and professional disciplines. It has become one of the largest annual international gatherings of academic scholars, government officials, practitioners, NGOs and others from many disciplines, to discuss how fiscal and other economic instruments can help create a sustainable economy.

Successful applicants must provide a draft copy of their papers by 15 October 2008. Presenters will have the opportunity to submit their final papers for consideration towards publication.

**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 Austrian and International Tax Law ([www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw)) Conference on **Recent and pending cases at the ECJ on direct taxation**, Vienna, 25-27 September 2008, more information at <http://hugo.wu-wien.ac.at/taxlaw/events/ECJ2008InvitationConference.pdf>

## **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

Introduction to Transfer Pricing 07 & 08 July 2008

Interpretation and Application of Tax Treaties I 18 - 20 August 2008

Principles of International Taxation 03 - 07 November 2008

Taxation of Holding Companies in Europe 23 - 24 June 2008

Principles of Transfer Pricing 28 - 30 July 2008

New location - China - International Tax Planning for Multinational Enterprises  
16 & 17 October 2008

New course - International Taxation of Trusts 22 - 24 September 2008

New course - Mergers and Acquisitions 06 - 08 October 2008

Popular course - Summer Course - Principles of International and Comparative Taxation  
18 - 29 August 2008

Permanent Establishment Workshop 26 & 27 June 2008

International Tax Aspects of Permanent Establishments 08 - 10 September 2008

Avoidance of Double Taxation 14 & 15 July 2008

Principles of International Taxation 07 - 11 July 2008

## **IBFD Academic Council Meeting of Research Students 6th Annual Meeting for Students of International, European and Comparative Tax Law, Amsterdam, 29 June – 3 July 2008**

The aim of this meeting is to give students engaged in doctoral or other substantial research projects the opportunity to meet each other and to discuss their research with a wide circle of colleagues and leading experts in their field. The participants of the previous meetings, held from 2001 to 2006, also appreciated the opportunity to build their own network of contacts. The meeting will be held from 29 June - 3 July 2008, in the IBFD office in Amsterdam.

Agenda

Sunday, 29 June, Evening Welcome get-together, with boat tour of Amsterdam and dinner.

Monday 30 June – Thursday 3 July,

Daily Programme 09.30 –12.30 Five student presentations and initial comments

12.30 – 15.00 Lunch and discussion in small groups

15.00 – 17.00 Report back and plenary discussion

Thursday, 3 July, Evening Closing dinner

Registration Information

For registration send an email with your CV, personal and contact details and your synopsis to [ACRegistrations@ibfd.org](mailto:ACRegistrations@ibfd.org). Registration for participation at the meeting, including lunches, is free of charge. Travel expenses and accommodation are at the charge of participants.

Further information about the meeting, including details regarding accommodation and travel routes will be sent upon registration and may be obtained in advance from:

The Academic Council IBFD PO Box 20237 1000 HE Amsterdam The Netherlands

Tel.: +31-20-554 0100; Email: [ac@ibfd.org](mailto:ac@ibfd.org); Website: [www.ibfd.org](http://www.ibfd.org)

**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.

**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/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>  
New South Wales Bar Association  
[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)  
Law Council of Australia <http://www.lawcouncil.asn.au/events.html>  
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.hg.org/calendar.html>  
For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index  
<http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

### 13 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

#### Local

**A u d i t o r - G e n e r a l** *The Australian Taxation Office's Strategies to address tax haven compliance risks*, Audit Report No.36 2007-08 Performance Audit, Australian National Audit Office, 29 May 2008 [http://www.anao.gov.au/uploads/documents/2007-08\\_Audit\\_Report\\_36.pdf](http://www.anao.gov.au/uploads/documents/2007-08_Audit_Report_36.pdf)

Australia. Inspector-General of Taxation, *Review of the Tax Office's administration of GST audits for large taxpayers*, 2008  
[http://www.igt.gov.au/content/reports/GST\\_audits/default.asp](http://www.igt.gov.au/content/reports/GST_audits/default.asp)



(2008) 23 (2) *Australian Tax Forum*

- The role of the OECD Commentary in tax treaty interpretation - Michael Lang and Florian Brugger
- Corporate effective tax rates and tax reform: Evidence spanning Australia's Ralph Review of Business Taxation Reform - **Grant Richardson** and Roman Lanis
- Losing my Losses: Are the loss restriction rules applying to Australia's tax transparent companies adequate? - **Brett Freudenberg**
- Finance lease taxation: surviving the TOFA tsunami - **Gordon Mackenzie** and **Geoffrey Hart**
- The impact of Australia's Fringe Benefits Tax for cars on petrol consumption and greenhouse emissions - Diane Kraal, PW Senarath Yapa and **Dianne Harvey**

**D'Ascenzo, Michael** 'The rogue cog in the wheel - The cash economy,' address to the Council of Small Business of Australia, Sydney, 11 June 2008  
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00146825.htm>

Gaal, John CGT: *Small business reliefs handbook*, 2008-09 Edition, Optional Online Subscription Service which includes an Online Learning Module offering 4 CPD hours. Handbook: \$185.00 Member \$195.00 Non Member Online subscription service, printed Handbook, Online Learning Module plus 4 CPD Hours: \$415.00 Member \$425.00 Non Member of the Taxation Institute of Australia <http://cgt.taxinstitute.com.au>

Gaal, John *Division 7A handbook and online learning module*, Taxation Institute of Australia, 2008 Optional Online Learning Module offering 3 CPD hours. Handbook: \$135.00 Members \$145.00 Non Members Handbook + Online Learning Module 3.0 CPD: \$225.00 Members \$235.00 Non Members of the Taxation Institute of Australia <http://div7a.taxinstitute.com.au>

Grainger, Jennie 'Fostering a 'prevention is better than cure' approach for Tax Time 2008', National Institute of Accountants' (NIA) NSW State Congress and Business Expo 2008, 4 June 2008. <http://www.ato.gov.au/corporate/content.asp?doc=/content/00145192.htm>

Harwood Andrews Lawyers *Trusts structures guide online*, Taxation Institute of Australia, 2008 edition BONUS 2008 online access and annual online update (from March 2008 - March 2009) Book: \$320.00 Member \$330.00 Non Member of the Taxation Institute of Australia <http://tsg.taxinstitute.com.au>

New Zealand Inland Revenue *Emissions trading tax issues*, Wellington: Inland Revenue, Policy Advice Division, September 2007  
<http://taxpolicy.ird.govt.nz/publications/files/emissions.pdf>

Ho D, Lau A and **Ting, Antony** 2008 'An overview of the Australian skilled-independent migration for managers: Immigration and tax perspectives', (2008) 22 *Journal of Immigration Asylum and Nationality Law* 63-78

New South Wales Independent Pricing and Regulatory Tribunal *Review of State Taxation*, Report to the Treasurer, Other Industries — Draft Report, June 2008. Prof **Neil Warren**, was a Temporary Part Time Member. IPART invites written comment on this document and encourages all interested parties to provide submissions addressing the matters discussed. Submissions are due by 11 July 2008. <http://www.ipart.nsw.gov.au/welcome.asp>

O'Sullivan, Bernie *Estate and business succession planning - A practical and strategic guide for accountants, financial planners and lawyers*, 2008 \$155.00 Members \$165.00 Non Members Book & Online Learning Module: \$285.00 Members \$300.00 Non Members of the Taxation Institute of Australia <http://esp.taxinstitute.com.au>

**Sangkuhl, Elfriede** 'Rethinking limited liability' (2007) 11 *University of Western Sydney Law Review* 124-41

Smith, Julie 'Taxation, reform and politics,' book review of **Miranda Stewart** (ed) *Tax Law and Political Institutions*, and **Richard Eccleston** *Taxing Reforms: The Politics of Consumption Tax Reform in Japan, the United States, Canada and Australia*, *Australian Review of Public Affairs* May 2008  
<http://www.australianreview.net/digest/2008/05/smith.html>

Twomey, Anne 'Reforming Australia's federal system' (2008) 36 *Federal Law Review* 57-81

## **Overseas**

Alarie, Benjamin & Iacobucci, Edward M 'Tax policy, capital structure, and income trusts' (2007) 45 (1) *Canadian Business Law Journal* 1-19

Auerbach, Alan J; Hines Jr, James R, and Slemrod, Joel (eds) *Taxing corporate income in the 21st Century*, New York, Cambridge University Press, 2007. This book consists of nine papers presented at a conference held on May 5 and 6, 2005 at the University of Michigan.

Avi-Yonah, Reuven S 'The three goals of taxation' (2006) 60 (1) *Tax Law Review* 1-28

Avi-Yonah, Reuven S & Margalioth, Yoram 'Taxation in developing countries: some recent support and challenges to the conventional view' (2007) 27 *Virginia Tax Review* 1-21

Bankman, Joseph & Weisbach, David 'Reply - Consumption taxation is still superior to income taxation' (2007) 60 *Stanford Law Review* 789-802

Blumkin, Tomer and Sadka, Efraim 'A case for taxing charitable donations' (2007) 91(7-8) *Journal of Public Economics* 1555-64

Bowler, Tracey *Taxation of the family*, Tax Law Review Committee Discussion Paper no 6, London, Institute for Fiscal Studies, June 2007

[2008] (1) *British Tax Review*

- HM Treasury publish discussion paper on offshore funds – Ross Fraser & Bradley Phillips
- The use of initials—an obituary – The editors
- Case notes: HMRC v Total UK Ltd and Loyalty Management UK Ltd v HMRC: the price of customer loyalty—voucher schemes and fiscal neutrality revisited – Geoffrey Morse
- Prudential plc v HMRC: the first judicial guidance on how far the unallowable purpose language may curb heavily tax structured products – Gary Richards
- Taxable and Tax-advantaged Portfolio Management for UK Personal Investors - R Guy Thomas
- Seven Appeals and an Acquittal: the Singer Family and their Tax Cases – David Parrot & John F Avery Jones

[2008] (2) *British Tax Review*

- Locating the source principle in the Income Tax (Earning and Pensions) Act 2003 – Michael Jones
- Columbus Container Services B.V.B.A. & Co v Finanzamt Bielefeld-Innenstadt: the ECJ fails to grasp the tax competition nettle in relation to foreign income rules – Paul Farmer
- Fleming and Condé Nast Publications Ltd v HMRC: time for Parliament to step in? – Monica Bhandari
- JD Wetherspoon Plc v HMRC: machinery and plant capital allowances under review – Martin Wilson

- A GAAR for the United Kingdom? The Australian Experience – **Maurice Cashmere**
- Tax Avoidance, Treaty Shopping and the Economic Substance Doctrine in the United States
- Karen B Brown
- The Administration of the Revenue: the Growth of Bureaucracy 1839-66 – Stephen Matthews

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.

(2007) 55 (3) *Canadian Tax Journal* <http://www.ctf.ca/ctjindex/07ctj3.asp>

- The Supreme Court's Decision in Peoples: A New Standard of Directors' Liability—R. Lynn Campbell
- Taxing Charities/Imposer les Organismes de Bienfaisance: Harmonization and Dissonance in Canadian Charity Law—Kathryn Chan
- The Nordic Dual Income Tax: Principles, Practices, and Relevance for Canada—Peter Birch Sørensen
- Policy Forum: Liability Without Control—The Curious Case of Pension Income Splitting—Frances Woolley
- Special Section: Examining the Canadian Budget Proposals for Taxation of International Income
- Editor's Introduction—Scott Wilkie
- Seeking a More Coherent Approach to Interest Deductibility (originally submitted as a Policy Forum piece)—Allan R. Lanthier and Jack M. Mintz
- The Anti-Tax-Haven Initiative and the Foreign Affiliate Rules (originally submitted as the International Tax Planning feature)—Melanie Huynh, Eric Lockwood, and Michael Maikawa
- Financing Foreign Affiliates: An Overview of the Canadian Proposals and the Rules in Selected Countries (originally submitted as the Corporate Tax Planning feature)—Sandara Slaats
- Current Cases: (FCA) *The Queen v. Anchor Pointe Energy Ltd.*; *The Queen v. Honeywell Limited*; *CCLI (1994) Inc. v The Queen*; *Lipson et al v The Queen*

(2007) 55 (4) *Canadian Tax Journal* <http://www.ctf.ca/ctjindex/07ctj4.asp>

- GAAR in the Tax Court after Canada Trustco: A Practitioner's Guide—Brian Kearn and Bruce Lemons
- Exploring the Constitutional Sources of a First Nation's Right to Tax—Devrin Q. Froese
- Policy Forum: Editor's Introduction: Further Developments in the Taxation of International Income—Assertion of Tax Jurisdiction—Scott Wilkie
- Policy Forum: The Fifth Protocol to the Canada-US Income Tax Treaty and the 2006 US Model Treat—How Do They Compare?—Virginia L. Davies, Janice McCart, and Willard B. Taylor
- Douglas J Sherbaniuk Distinguished Writing Award
- 2006-7 Award-Winning Student Paper: The Canadian Tax Foundation-Fasken Martineau DuMoulin Award for Ontario
- 2006-7 Award-Winning Student Paper: The Canadian Tax Foundation-Jean Potvin Award for Quebec
- Current Cases: (SCC) *Strother v. 3464920 Canada Inc.*; (FCA) *AG of Canada v. Ford Credit Canada Ltd.*; *Systematix Technology Consultants Inc. v. Canada*; (TCC) *2530-1284 Québec Inc. et al. v. The Queen*
- International Tax Planning: Section 93 Elections
- Personal Tax Planning: The New Eligible Dividend Rules and Private Corporations: Selected Aspects
- Planification fiscale personnelle : Les nouvelles règles sur les dividendes déterminés et les sociétés privées : aspects particuliers
- Selected US Tax Developments: New Canada-US Protocol Contains Hybrid Entity Surprises

*Derivatives & Financial Instruments* Issue No. 2 (2008)

- France - Holding Companies and the Right to Deduct Input VAT - Dominique Villemot
- Italy - Tax Treatment of Repurchase Agreements - Marco Vergani
- International - NatWest Decision and Transfer Pricing: Global Implications for Banks - Anton Joseph
- Canada - New Limitations on Imposition of Interest Withholding Tax - Amanda Heale and Matias Milet
- India - Foreign Institutional Investors: Beware! - Adarsh Ramanujan and P. Raj Kumar Jhabakh
- Italy - Overview of Corporate Tax Reforms for 2008 - Marco Q Rossi
- United States - Segregated Portfolio Companies And Captive Insurance Arrangements - Anton Joseph

*European Taxation* Issue No. 6 (2008)

- European Union - Justifications in Community Law for Income Tax Restrictions on Free Movement: Acte Clair Rules That Can Be Readily Applied by National Courts – Part 1 Servaas van Thiel
- Austria/Germany - Inheritance Tax – Quo Vadis? Patrick Knörzer, Andreas Perdelwitz and Natascha Schneider
- Italy - The Interaction between Tax Treaties and Domestic Law: An Issue of Constitutional Legitimacy - Paolo Arginelli and Caterina Innamorato
- Portuguese Stamp Duty on Cross-Border Loans and Guarantees - Tânia de Almeida Ferreira
- Some Recent Decisions of the European Court of Human Rights - Philip Baker
- European Union - Vienna Conference on "Common Consolidated Corporate Tax Base – The Possible Content of Community Law Provisions" - Tigran Mkrtychyan
- France - Finance Law for 2008 – Extension of Definition of French-Source Income for Real Property - Henry Lazarski
- Recent Changes to Latvian Tax Legislation - Zigurds G Kronbergs
- Switzerland - Business Tax Reform Act II Approved in Referendum – Measures and Entry into Force - Marcel R Jung
- United Kingdom - 2008 Budget - Douglas Roxburgh

*International and EC Tax Aspects of Groups of Companies*, Amsterdam, International Bureau of Fiscal Documentation, 2008, EC and International Tax law Series – Volume 4

Group Concept: A Company Law and Tax Law Perspective

Chapter 1 Corporate group law in Europe: The status quo under company and commercial Law - Susanne Kalss

Chapter 2 The common law perspective on the international and EC law aspects of groups of companies - Angelo Nikolakakis

Chapter 3 Group taxation under domestic law: Common law versus civil law countries - Frans Vanistendael

Groups of Companies under European Tax Law

Chapter 4 The impact of EC law on group taxation - Paul Farmer

Chapter 5 - European VAT and groups of companies - Andrea Parolini

Groups of Companies and Tax Treaties

Chapter 6 Treaty recognition of groups of companies - Jacques Sasseville

Chapter 7 Application of tax treaties to companies subject to national group taxation Regimes - Simon Patrick Link

Chapter 8 Business income of tax groups in tax treaty law - Claus Staringer

Chapter 9 Non-discrimination under tax treaties regarding groups of companies - Kees van Raad

Country Reports

Chapter 10 – Austria - Florian Brugger

Chapter 11 – Belgium - Robert Neyt

Chapter 12 – Canada - Kim Brooks  
Chapter 13 – France - Nicolas Message  
Chapter 14 – Germany - Simon Patrick Link  
Chapter 15 – Italy - Fabrizio Bendotti  
Chapter 16 – Netherlands - Pieter van der Vegt  
Chapter 17 – Poland - Łukasz Adamczyk  
Chapter 18 – Spain - Emilio Cencerrado Millán  
Chapter 19 – United Kingdom - Julian Ghosh  
Chapter 20 – United States - Yariv Brauner  
Round Table Discussion  
Chapter 21 Round Table: The summing up - Jean Pierre Le Gall, Wolfgang Schön, Bertil Wiman, Julian Ghosh, Augusto Fantozzi

*International Transfer Pricing Journal* Issue No. 3 (2008)

- International - Global Transfer Pricing Trends - Danny Oosterhoff
- International - Pan-European Comparables Searches: Enhancing Comparability Using Comparability Adjustments - Edwin Gommers, Jaap Reyneveld and Henrik Lund
- France - Thin Capitalization: Recent Guidance from Tax Authorities - Pierre-Jean Douvier and Xenia Lordkipanidze
- India - Rolls Royce Decision: Income Attribution to Permanent Establishments - Shiv Kapoor
- Aztec Software Case: A Watershed in Transfer Pricing - Adarsh Ramanujan and P Raj Kumar Jhabakh
- South Korea - Customs APA: Introduction of Advance Customs Valuation Arrangements - Jong Yul Lee, Wang Gi Ahn and Chris Sung
- Turkey - Transfer Pricing Documentation under Tax Law - Erdogan Saglam
- United Kingdom - Transfer Pricing Reform - Andrew Casley and Susan Forrest

Irish, Charles R 'Taxation and the internet: some major issues' (2008) 1 *Asian Business Lawyer* 1-19

Keen, Michael and Smith, Stephen *VAT fraud and evasion: What do we know, and what can be done?* IMF Working Paper WP/07/31, Washington, DC, International Monetary Fund, 2007

**Krever, Rick** (ed) *VAT in Africa*, Pretoria, Pretoria University Law Press, 2008  
[http://www.pulp.up.ac.za/pdf/2008\\_04/2008\\_04.pdf](http://www.pulp.up.ac.za/pdf/2008_04/2008_04.pdf)

Lang, Michael; Pistone, Pasquale; Schuch, Josef and Staringer, Claus (ed) *Common consolidated corporate tax base*, Linde, Vienna, ISBN 978-3-7073-1306-2). [www.wu-wien.ac.at/taxlaw/buchprospekte/BSLangSchuchStaringerPistoneCCCTB2008englisch.pdf](http://www.wu-wien.ac.at/taxlaw/buchprospekte/BSLangSchuchStaringerPistoneCCCTB2008englisch.pdf)

Mikesell, John 'Changing state fiscal capacity and tax effort in an era of devolving government, 1981–2003' (2007) 37 *Publius: The Journal of Federalism* 532-550  
<http://publius.oxfordjournals.org/cgi/content/full/37/4/532>

(2008) 61 (1) *National Tax Journal*

- How Far to the Border?: The Extent and Impact of Cross—Border Casual Cigarette Smuggling - Michael F. Lovenheim
- The Effect of Property Tax Limitations on Residential Private Governments: The Case of Proposition - Ron Cheung
- The Robust Relationship between Taxes and US State Income Growth - W Robert Reed
- Do Redistributive State Taxes Reduce Inequality? - Andrew Leigh
- Ex—Dividend Day Price and Volume: The Case of 2003 Dividend Tax Cut - Yi Zhang, Kathleen A. Farrell, and Todd A. Brown

- Forum on reflections by recent recipients on the Holland Medal – Part One
- Effects of Taxes on Economic Behavior - Martin Feldstein
- Understanding Uniformity and Diversity in State Corporate Income Taxes - Charles E McLure, Jr.

Sivayoganathan, Shashi 'Extend client legal privilege to tax advice, Law Council suggests' (2008) 49 *Tax Notes International* 650

Pearson, Thomas C 'Preparing multinational companies for transfer pricing audits of intangibles' (2006) 2 (2) *International Law & Management Review* 159-200

Rosenzweig, Adam H 'Harnessing the costs of international tax arbitrage' (2007) 26 (3) *Virginia Tax Review* 555-630

Shaviro, David 'Beyond the pro-consumption tax consensus' (2007) 60 *Stanford Law Review* 745-88. See Bankman & Weisbach article for the reply.

Simontacchi, Stefano *Taxation of capital gains under the OECD Model Convention with special regard to immovable property*, The Hague, Kluwer Law International, 2007

United Kingdom, HM Treasury and HM Revenue & Customs, *Taxation of the foreign profits of companies: A discussion document*, London, HM Treasury, June 2007 [http://www.hm-treasury.gov.uk/media/E/B/consult\\_foreign\\_profits210607.pdf](http://www.hm-treasury.gov.uk/media/E/B/consult_foreign_profits210607.pdf)

United States Department of the Treasury *Treasury Conference on Business Taxation and Global Competitiveness: Background Paper*, Washington, DC, Department of the Treasury, July 23, 2007

**van der Westhuysen, Tony** 'Australia's general interest charge' (2008) 49 *Tax Notes International* 359-61

Ward, Neil & Lee, Philip 'Court says bank's interest payments not deductible' (2008) 50 *Tax Notes International* 379-81

Yang, Xiaoqiang *China VAT law: Reform and justice*, Beijing, China Taxation Publishing House, 2008

Yang, Xiaoqiang *Chinese tax law: Principles, practices and unity*, Jinan, Shandong People's Publishing House, 2008

Yin, George K 'Temporary-effect legislation, political accountability, and fiscal restraint', Subject Area: Law and Economics, Military Law, Public Law and Legal Theory, Taxation <http://law.bepress.com/uvalwps/olin/art49>

## 14 Quotable quotes

"I usually tell the story of my mate who I convinced to get tested. Unfortunately, as many of you know, this meant he was up for a DRE – a Digital Rectal Examination. So my mate was sitting there getting increasingly concerned when the doctor started snapping on the rubber glove. But when he saw the doctor start putting on a second rubber glove he began trembling with fear. He mustered up the courage to ask what was going on: "why gloves on both hands?" And the doctor said: "it's just in case you wanted a second opinion!"

## Lessons

There's a lesson in that that we all must understand: no matter how busy we are, or how important our professional work seems, when it comes to dealing with our health, work simply has to wait.

Because, as we all know, the local cemetery is full of indispensable people.

The thought of a career interruption or having to deal with the side effects of surgery paled into insignificance alongside the possibility of having the cancer spread to my bones, as it did with my father. I'm lucky. I recovered quickly from surgery, and was able to ease back into politics after just five weeks. I'm now back to normal.

If you're looking for a bright side – and I think you have to with a subject like cancer – it's that from the moment you've had to deal with something like prostate cancer, your perspective on things inevitably alters.

I guess I could have given up politics back then at the age of 47, and been regarded as having made the right decision. I certainly considered it.

But for me, confronting my mortality gave my day-to-day life even more purpose and urgency. Being made to realise that none of us are here forever, made me more determined to try to live a more meaningful life and achieve something lasting, no matter how small.”

Source: Swan, Wayne Treasurer of the Commonwealth of Australia ‘Prostate Cancer Awareness,’ Address to the PA Foundation Awareness Luncheon, Brisbane, 23 May 2008  
<http://www.treasurer.gov.au/DisplayDocs.aspx?doc=speeches/2008/013.htm&pageID=005&min=wms&Year=&DocType>

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His Honour: ... Would you be appearing for yourself again?

Mr Hannes: I am not sure at this moment.

His Honour: I think it would be best not to, if possible.

Mr Hannes: It would be best, but I am not sure. It is possible that it might happen - - -

Source: *Hannes v The Queen* [2008] HCATrans 176  
<http://www.austlii.edu.au/au/other/HCATrans/2008/176.html>

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“While three public servants from Treasury worked 35-hour shifts to rush through the drafting of the government’s Fuel Watch legislation, their counterparts at the likes of Macquarie Group and Citigroup claim it’s not unusual to work 100-hour weeks at the pointy end of major deals.

In legal circles, Allens Arthur Robinson partner Cameron Rider says colleagues work around the clock on mergers and acquisitions and debt refinancing projects, particularly on the Symbion-Healthscope merger last year.

Another “sworn true story” is of an investment banker colleague who was so exhausted he arrived at work, wearing his pants back to front, after labouring at the office for two days without a break.”

Source: Kehoe, John ‘An A to ZZZ of workdays,’ *Australian Financial Review* 6 June 2008 p 3

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"A lawyer is a person who writes a 10,000 word document and calls it a brief."  
- Franz Kafka

\*\*\*\*\*

SAfrican Chinese to be classified 'black'

“The High Court in South Africa has ruled that Chinese South Africans are to be reclassified as black people, so that they can benefit from government policies aimed at ending white domination in the private sector. The Chinese Association of South Africa took the government to court, saying its members often failed to qualify for business contracts and job promotions because they were regarded as whites”.

Source: Radio Television Hong Kong (RTHK) Email News Service - June 19, 2008



## **ATTA News July 2008**

<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>

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### **1 Presidential column**

Dear ATTA Members

It seems that the focus for all of our Australian members continues to be the ERA journal rankings. Many of you have either phoned or emailed me to pass on information about what your university is doing in terms of its submission. Thank you to everyone for being so proactive with this matter. Already having a similar system, known as PBRF, I am sure our New Zealand members can sympathise with what we are going through.

On the topic of New Zealand, this is the last newsletter to be sent out before abstracts are due for the 2009 ATTA Conference in Christchurch. To meet the deadline, please submit your abstracts via the conference website before the end of this month.

All the best,

Kerrie

### **2 ATTA 2009 – deadline for abstracts looms large!**

It is hard to believe that we are now well into July and ATTA 2009 is only six months away; we are at the mid-point between ATTA conferences! This also means that the deadline for receiving abstracts via the ATTA 2009 Conference website is fast approaching - 31 July is less than two weeks away - but don't panic (yet!). There is still time if you haven't managed

to get around to preparing an abstract as yet! While we are encouraged by the growing level of abstracts submitted but there is plenty of scope for more.

If anyone foresees a difficulty in meeting that date please contact one of the conference organisers as soon as possible to see what arrangements can be accommodated. We look forward to a steady stream of abstracts over the forthcoming days.

Regards

Adrian Sawyer, Shelley Griffiths, Alistair Hodson and Andrew Maples  
The ATTA Organising Committee

### **3 Single Economic Market and Tax Harmonization**

The New Zealand Finance Minister (Hon Dr Michael Cullen) and his Australian counterpart (Hon Wayne Swan) held their first formal meeting in Wellington on 17 July 2008. This meeting reinforced the goal of New Zealand and Australia moving towards a seamless trans-Tasman business environment (or Single Economic Market (SEM)).

A key feature of discussions on the SEM agenda was the mutual recognition of imputation and franking credits for firms that invest between the two countries. Current arrangements mean that investors on both sides of the Tasman are double-taxed. Officials are determining whether it is practical and feasible to introduce mutual recognition and if so what the potential costs and benefits to each economy from introducing mutual recognition would be. Wayne Swan invited the New Zealand Treasury to make a formal submission on mutual recognition to the Australia's Future Tax System review, which is anticipated to issue its final report by the end of 2009.

Other key SEM announcements made following the meeting include:

- o A new arrangement on private retirement savings portability between Australia and New Zealand will be settled by October this year.
- o Australia and New Zealand will progress negotiations on an Investment Protocol that aims to encourage investment in both countries, with the intention to conclude an agreement in early 2009.
- o Negotiations are progressing well for a new tax treaty between Australia and New Zealand. Officials expect to conclude negotiations by the end of this year.

Patrick Nolan

### **4 Graham Hill IFA Research Prize**

Applications invited GRAHAM HILL IFA RESEARCH PRIZE  
Fully paid participation in IFA Congress and Poster Program Vancouver, Canada, 31 August – 4 September, 2009

International Fiscal Association (Australian Branch) and Australasian Tax Teachers Association

Justice Graham Hill, who was the patron of ATTA and the president of the 2003 International Fiscal Association (IFA) Congress in Sydney and a leading figure in tax in Australia for more

than 30 years, died in August 2005. The Australian IFA branch in association with ATTA has established a prize in his memory known as the Graham Hill IFA Research Prize.

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. Members of ATTA supervising eligible doctoral students are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

#### The Prize

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

The prize will next be offered in relation to the annual IFA Congress in Vancouver from 31 August to 4 September, 2009.

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

The winner must provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

The winner of the prize for 2007 was Ms Kathryn James of Monash University Law School.

#### Application process

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

Applications should be sent to Professor Dale Pinto of Curtin University of Technology, email [Dale.Pinto@cbs.curtin.edu.au](mailto:Dale.Pinto@cbs.curtin.edu.au) The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

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

Applications are due by 31 October 2008.

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

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

The winner of the prize will be announced at the Annual ATTA conference in January 2009, to be held in Christchurch, New Zealand. This allows time for the winner to prepare for the Poster Program at the IFA Congress in Vancouver which will be held 31 August to 4 September 2009.

## 5 Arrivals, departures and honours

“The Assistant Treasurer, Chris Bowen has announced that the Governor-General has approved the appointment of Mr **David Butler** to the position of Second Commissioner of Taxation.

Mr Butler’s extensive experience in tax administration started with the Australian Taxation Office, with senior positions since 1993.

In his most recent role as Division Head, Tax Administration and Consumption Taxes Division with the OECD in Paris, Mr Butler has been responsible for driving international best practice in tax administration.

Prior to this, he was the Chief Executive and Commissioner of Inland Revenue for New Zealand”.

Source: ‘Appointment of Second Commissioner of Taxation,’ The Hon Chris Bowen MP, Assistant Treasurer and Minister for Competition Policy and Consumer Affairs, Media Release, 30 June 2008, No 050  
<http://assistant.treasurer.gov.au/DisplayDocs.aspx?doc=pressreleases/2008/050.htm&pageID=003&min=ceb&Year=&DocType=>

Editor’s note: David was a keynote speaker, at the ATTA Conference in Wellington, in 2005.

\*\*\*\*\*

**Elen Seymour** has been lecturing on a casual basis for the University of Western Sydney, Sydney Graduate School of Management (distance educator) and University of Wollongong variously since 2005. Elen specialises in introductory taxation law and tax planning. Prior to lecturing Elen worked both here in Sydney and in Ottawa Canada for PricewaterhouseCoopers in International Tax (transfer pricing) and with the Australian Tax Office (recruited as a graduate). She has a chapter on tax planning in the second edition of *Butterworths Financial planning in Australia* by Sharon Taylor, et al (my one chapter is about to be updated into 3 chapters). Elen has almost completed her LLM Coursework from Sydney University (she has a BA and LLB already from same) and once that is completed she will most likely begin further studies in the area of Tax Administration (but has not devised a focus yet).

\*\*\*\*\*

**John Bevacqua** has taken up a position as a senior lecturer in law at the Wodonga campus of La Trobe University. He plans to continue pursuing his research interests in tax administration and, in particular, the rights of taxpayers to private law monetary relief in cases of ATO administrative error.

\*\*\*\*\*

**Anthony Johnston**, formerly Special Counsel with Allens Arthur Robinson will commence duties as Commissioner of State Revenue and Director of Revenue Advisory Services, within the Office of State Revenue, New South Wales from 28 July 2008.

\*\*\*\*\*

**Philip Lignier** joined Queensland University of Technology in February 2008 as a lecturer in the School of Accountancy after 5 years spent at Central Queensland University. Philip is teaching Taxation and Advanced Taxation to undergraduate students. His research area is tax compliance costs, and more specifically he is interested in the managerial benefits of tax compliance derived by business taxpayers. Philip recently completed a research project on this topic and submitted his PhD thesis via Atax in early May.

## 6 Book review

*Principles of Taxation Law* by Cynthia Coleman, Geoffrey Hart, Sunita Jogarajan, Richard Krever, John McLaren and Kerrie Sadiq, Thomson Legal, Sydney, 2008, xxv + 573 pp, ISBN 9780864604712.

Today, tax teachers face a bewildering array of textbooks, casebooks, books of legislation, problems and answers and nutshells when deciding what to prescribe. Back in the early 1970s there were only two; Ryan's *Manual of the Law of Income Tax* and a casebook by Mannix and Bowra. Ross Parsons at Sydney Law School did not produce his magnum opus until 1985, though one of his former students produced a short textbook inspired, it was said, by Parson's lectures.

This latest textbook directed at the commerce and business student market has no less than six authors. Two of them, Cynthia Coleman and Geoff Hart, are also co-authors author of a work from the same publisher covering similar ground, *Australian Tax Analysis*, now in its 6th edition. This work however is a good deal shorter and actual case extracts are seldom given. Instead the cases are summarized and key points in judgments are paraphrased. The technique is similar to that used in Krever's *Australian taxation law cases 2008*, 3<sup>rd</sup> ed, also published by Thomson. It seems that authors have given up trying to get their students to read cases, and one wonders how students are going to learn how to perform that particular skill. The book seems to be designed for the one-semester tax course now almost universal but inevitably the treatment of some topics is fairly shallow. As with *Australian Tax Analysis* there is a useful range of questions (some answers for teacher would be nice) though they tend to be of the compliance knowledge type rather than questions requiring the analysis of competing positions.

The arrangement of the book is fairly orthodox except that the detailed treatment of residence and source is upfront, in chapter 2 rather than in the later international taxation chapter. Teachers who wish can always direct their class to defer reading it until then. It would be a useful addition to explain exactly what "domicile" is.

The first part of chapter 3 deals with income generally but it is confusingly titled “income from labour”. Thus we have the Squatting Investment case cited on p56 as “gift as income from labour” which it clearly was not a case of. The problem here is that the chapter really needs to be divided up into “the concept of income” and “labour income”.

Chapter 6, income from property, while it gives a clear account of the taxation of returns from securities, and royalties, omits entirely the taxation of annuities and the problems arising from instalment transactions. However the forthcoming TOFA rules are flagged.

Chapter 12, tax accounting starts off by asserting that taxpayers have a choice of accruals or cash accounting, a remarkable view in the light of 70 years of case law, but it seems this is really a reference to those taxpayers who can choose between cash and accruals as a result of the Small Business Entity (formerly SBS) rules. I’m sure that if, say, BHP fronted up to the Commissioner with its accounts done on a cash basis it would be told to go away and come back with proper accrual-based accounts.

The company tax chapter spends considerable space on private companies and Div 7A, yet the taxation of buy-backs, also important in practice, is not touched on at all. The tax avoidance chapter, given the complexity of the subject is very well done, as is the discussion of rulings in Chapter 19. The GST chapter, at 18 pages, is rather short. Generally, I thought the layout attractive and the tables very useful. Some more web site references would be useful.

One brickbat. Why on earth take up 40 pages with various sorts of (unfilled) tax returns? It might have made some sense if they were worked examples (say, the BAS form) but as it is, it’s a complete waste of space. All the forms are available on the ATO web site for free.

Philip Burgess, Law School UNSW, 17 July 2008

## **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, June 2006 and June 2007 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 doctoral 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.

Many thanks to 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 Cakravartī*, 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  
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- 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
- Eapen, AT *A study of fiscal federalism in the United States, Canada, Australia and India in terms of objectives of federal finance*, University of Michigan, 1962
- 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  
<http://www.library.unsw.edu.au/~thesis/adt-NUN/public/adt-NUN20050616.145059>
- 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
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- 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
- Latham, Craig *The Australian income taxation of electronic commerce*, Charles Sturt University, Dr Anne Ardagh, Dr Nabil Orow and Stephen Gates, 2008
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- Leigh, Andrew Keith *Essays in poverty and inequality (Australia)*, Harvard University, Christopher Jencks, 2004

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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

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McManus, Jacqui *Facilitating and nurturing learning in the workplace: a case study in tax administration*, University of New South Wales, Atax, Prof Neil Warren (Atax) and A/Prof David Beckett (University of Melbourne Faculty of Education), 2008

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Marriott, Lisa *The politics of retirement savings taxation: a trans-Tasman comparison*, Victoria University of Wellington, Prof Kevin Holmes and A/Prof David White, 2008

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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
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- 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
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- 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

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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

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, 2007 \*

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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  
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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)

Abdellatif, Mahmoud *The appropriate tax treatment of intellectual property rights in developing countries*, University of New South Wales School of Business Law & Taxation, A/Prof John Taylor (BLT) and A/Prof Binh Tran-Nam (Atax)

Abdul Jabbar, Hijat, *Income tax non-compliance of small and medium enterprises in Malaysia: Determinants and tax compliance costs*, Curtin University of Technology, A/Prof Jeff Pope

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, John *Legal remedies for administrative errors in tax*, University of New South Wales, Atax, Michael Walpole (Atax) and Prof Prue Vines (UNSW Law School)

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

Clubb, Eric *Relationship between the Australian Taxation Office and tax preparers*, University of Canberra School of Law, Mark Burton

Datt, Kalmen *The regulation of directors in relation to tax: Is this legislative overkill?* University of New South Wales, Atax, A/Prof Michael Walpole (Atax) and Angus Corbett (UNSW Law School)

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 Rick Krever (Monash University) and A/Prof Julie Cassidy (Deakin University)

Dick, Caroline *Tax evasion and its representation in literature since 1800*, University of Wollongong Faculty of Law, Dr Charles Chew (Law) and Dr Anne Lee (Arts)

Freudenberg, Brett *Tax transparent companies: Striving for tax neutrality? An international comparative law study of tax transparent companies and their potential application for Australian closely held businesses*, Griffith University, Dr Colin Anderson (USQ) and Dr Richard Eccleston (University of Tasmania)

Fullarton, Alex *Miners' motivation: Taxpayer involvement in mass marketed tax avoidance schemes in the Pilbara region of Western Australia in the 90s*, University of New South Wales, Atax, Prof Chris Evans (Atax) and Prof Dale Pinto (Curtin University)

Gerber, Solomon *Taxation of trusts*, University of New South Wales, School of Business Law & Taxation, A/Prof John Taylor and Dale Boccabella

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, Prof Adrian Sawyer

Guglyuvatyy, Evgeny *Environmental taxes and emission trading schemes: What is appropriate 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

Hill, Peter *Conceptual and legislative framework for the exercise of the Commissioner of Taxation's administrative and compliance powers*, University of New South Wales, Atax, A/Prof Michael Walpole and Rachel Tooma

Hodgson, Helen *A proposal for a family tax transfer system*, University of New South Wales, Atax, Prof Chris Evans (Atax) and Prof Bettina Cass (University of New South Wales, Social Policy Research Centre)

Huang, Eva *Accounting professionalisation and taxation*, University of Sydney Faculty of Economics, A/Prof Chris Poullaos

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

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

Italia, Maria *Professional privilege for all tax advisors*, Victoria University Faculty of Business and Law, A/Prof Bruno Zeller

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 *A tax advisers' privilege for Australia*, University of Sydney Faculty of Law, Prof Ron McCallum

Kenny, Paul *The 1999 Ralph Report*, Deakin University School of Law, 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

Lavermicocca, Catriona *Tax risk management as a corporate governance issue in Australia and its impact on income tax compliance by large corporate taxpayers*, University of New South Wales, Atax, A/Prof Margaret McKerchar and Prof Chris Evans

Lignier, Philip *Identification and evaluation of the managerial benefits derived by small businesses as a result of complying with the Australian tax system*, University of New South Wales, Atax, Prof Chris Evans and A/Prof Margaret McKerchar

McLaren, John, *Will tax havens survive in the current international environment?* RMIT University, Prof Margaret Jackson

Mangioni, Vincent *Codifying value in the assessment of land value taxation*, University of New South Wales, Atax, Prof Neil Warren

Martin, Fiona *Taxation of indigenous charities*, University of New South Wales, Atax, A/Prof Michael Walpole (Atax) and Prof Chris Cunneen (UNSW Law School)

Memon, Najeeb *Role of presumptive taxation in securing tax objectives in developing countries*, University of New South Wales School of Business Law & Taxation, Dale Boccabella

Mohd Isa, Khadijah *The role, efficacy and operating costs of corporate tax audits in Malaysia*, Curtin University of Technology, A/Prof Jeff Pope

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

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

Ramli, Rosi *The Challenges of sustainable transportation: an international comparative perspective with particular reference to Southeast Asian experience*, Macquarie University, A/Prof Hope Ashiabor

Rankine, Campbell *The disutility of assessing trust beneficiaries on income derived by trustees: a critique of the existing regime where under beneficiaries are taxed on trust income before they receive it*, University of New South Wales Faculty of Law, A/Prof Michael Walpole and Philip Burgess

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 *A new look corporations tax*, University of Western Sydney, Dr Scott Mann and Michael Blissenden, 2008

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) and Prof Jinyan Li (Osgoode Hall Law School, York University)

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, 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, 2008

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

Taylor, John *The development Of Australian double tax treaty policy and practice and the future of bi-lateral double taxation treaties*, University of Sydney Faculty of Law, Prof Richard Vann

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

Vosslamber, Rob *Taxation ethics: The development of the concept of vertical equity in New Zealand income taxation in the light of contemporary ethical thought*, University of Canterbury, Prof Adrian Sawyer.



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 *Operating costs of, and compliance with VAT in Ethiopia*, 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://www.lib.umi.com/dissertations/gateway> for subscribers only

UNESCO Clearing House on Electronic Theses and Dissertations

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

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

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

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/tlpri/hdr-tlpri.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 Doctoral news

### Fulbright recipient

**Rob Vosslamber** will be spending a year at Boston University in Boston, Massachusetts, as a visiting student researcher, thanks to Fulbright New Zealand. Rob is completing his PhD at the University of Canterbury under the supervision of Professors Adrian Sawyer and Philippa Mein-Smith. Rob applied for a Fulbright scholarship last year and was both surprised and humbled to be successful.

In the words of Senator William Fulbright, the programme's initiator, the Fulbright programme aims "to bring a little more knowledge, a little more reason, and a little more compassion into world affairs and thereby to increase the chance that nations will learn to live in peace and friendship." The programme now involves over 150 countries, and funds around 6,000 exchanges per year.

Rob was one of 27 New Zealand graduate students to receive Fulbright awards this year, which were presented at a Parliamentary function on June 19th.

Rob is investigating the development of the concept of vertical equity in the New Zealand income tax. This study is interdisciplinary, involving the tax law itself, philosophical considerations, within the context of the history of the New Zealand income tax as it developed from 1891 to 1984.

While in Boston, Rob will be continuing work on his PhD thesis. He also looks forward to auditing several classes in the area of US income tax law, philosophy of law, and political theory. He and his wife Andy look forward to living in the USA, meeting and gaining a greater understanding and appreciation of people from all over the world, and seeing as much of the place as time (and funds) will permit.

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Congratulations to **Lisa Marriott** on her recently completed doctoral thesis, *The politics of retirement savings taxation: a trans-Tasman comparison*, at the Victoria University of Wellington.

## 9 Ernst Mach grants

The Institute for Austrian and International Tax Law wants to inform you about the Ernst Mach grants which are awarded by the Austrian Exchange Service (ÖAD) and the Academic Cooperation and Mobility Unit (ACM) on behalf of and financed by the Federal Ministry of Education, Science and Culture (BMBWK).

The Ernst Mach grant enables graduates from all countries to apply for a research period (one to four months) in Austria supported by a grant.

The grant benefit paid is a monthly rate of €940 (for graduates) or €1.040 (for graduates with PhD degree over 30 years). More details can be found in the attached information sheet and on our homepage.

In order to be able to apply for the Ernst Mach grant the consent of an Austrian supervisor is needed. The Institute for Austrian and International Tax Law would be very happy to support the application of promising candidates who are doing research in international tax law.

We kindly ask you to tell us if you are interested in applying for an Ernst Mach grant or if you know a researcher who could be interested in applying for the Ernst Mach grant until 15th of July 2008 as the closing date for applications is 1st of September 2008 (for research periods within the summer semester 2009).

For up-to-date information about these grants please refer to our grants database

<http://www.grants.at>

Information about study options and detailed information about the most important questions concerning studying or research in Austria is available on the website of the Austrian Exchange Service (ÖAD) <http://www.oead.ac.at>.

Information about the individual educational institutions and the and the fields of study offered by them can be

found at <http://www.bmbwk.gv.at/app/studinfo/suche.xml> or <http://www.wegweiser.ac.at/> or in the ÖAD brochure "Study in Austria," which you can find as a pdf document at [http://www.oead.ac.at/\\_oead\\_about/publikationen/info/study07-08.pdf](http://www.oead.ac.at/_oead_about/publikationen/info/study07-08.pdf)

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone

## **10 ALTA Revenue Law Report - Cairns 2008**

A very enjoyable and intellectually stimulating 2 days of Revenue Law papers were presented at the recent ALTA conference at James Cook University, Cairns (July 7-8th). In all, 8 papers were given by both Australian and NZ tax academics covering various topics ranging from company directors' personal liability for unremitted corporate tax, to the accessing of accountants' documents to taxing profits in the virtual world. Discussion was vigorous and some good networking between Australian and NZ academics was achieved.

Michael Blissenden

## **11 Law & Society Association Tax Panel Call for Membership**

Over the last few years, I have been organizing tax panels at the annual meetings of the U.S.-based Law & Society Association ([www.lawandsociety.org](http://www.lawandsociety.org)). As the number of panels has grown, in 2007 I gained official recognition of the "Law, Society, and Taxation" group within the Law & Society Association. (Law & Society refers to its research groups as Collaborative Research Networks (CRNs), which are like "sections" in other professional associations.) This year's meetings in Montreal were the first at which the tax panels (14 of them) were officially recognized. The tax panels have become a virtual conference-within-a-conference, with a very high level of discourse among a large and diverse group of scholars.

There is no single ideological or methodological slant common to members of the Law, Society, and Taxation CRN. Indeed, the purpose in organizing this group has been to be ecumenical, to encourage high quality research that proceeds from any disciplinary tradition and especially to encourage interdisciplinary research. No single approach presumptively provides the best way to analyze issues of taxation and fiscal policy, and no approach can appropriately claim to be more rigorous, objective, or scientific than all others. As is true of

the larger Law & Society Association, this CRN is committed to open academic discussion regarding how to address important social problems.

Having been granted official recognition of the CRN, I have recently established an email list through which I will send out very occasional messages about conferences and other matters of interest. (It is NOT a discussion list.) As of this moment, there are about 85 tax professors on the list, most U.S.-based but with some Canadian presence and a small but growing group of others. I am hoping that some readers of the ATTA newsletter might be interested in being added to the email list. If so, please feel free to contact me.

I would also like to encourage Australasian tax scholars to consider presenting their work at future Law & Society annual meetings under the auspices of this CRN. The next two years' meetings will be in the U.S., in Denver in 2009 and in Chicago in 2010. I will put out an official call for papers for the Denver meetings in late 2008, but I hope that many of you will begin now to think about this possibility.

More generally, if you know of any events in Australia or elsewhere that tax law and policy scholars might want to know about, please pass along any relevant information and I'll send out a message to the email list.

Finally, I am hoping to expand the activities of the group beyond the once-a-year Law & Society annual meeting and to begin to sponsor and co-sponsor both traditional and on-line events. I would be very open to discussing ideas with any ATTA members (or others). Prof Neil H. Buchanan, The George Washington University Law School, Washington, D.C., USA; 2000 H Street, NW Washington, DC 20052 Telephone: (202) 994-3875; Fax: (202) 994-9446; SSRN author home page: <http://ssrn.com/author=47801>; [nbuchanan@law.gwu.edu](mailto:nbuchanan@law.gwu.edu)

Neil H Buchanan

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

### **Local**

**International Tax & Transfer Pricing Summit.** Increase Your Returns, Limit Your Risk Strengthen Your Approach to International Tax & Transfer Pricing, 25th August 2008, Stamford Plaza, Auckland. Conferenz is pleased to announce the International Tax & Transfer Pricing Summit to be held on the 25th August in Auckland. Join a distinguished faculty of speakers from across the country for one hard-hitting day of practical examples, analysis, and expertise. You'll hear the latest in transfer pricing developments and you will have the chance to hear about important changes in international tax rules. Key speakers include:

- Carmel Peters, Tony Booth & Keith Edwards from the Inland Revenue Department
- Diana Maitland & Anton Nannestad from Deloitte
- Michael Bignell & David Corbett from PricewaterhouseCoopers
- Kim Jarrett from KPMG
- Leslie Prescott-Haar from Ernst & Young
- Graeme Olding from Bell Gully

PLUS! Add value to your attendance by signing up for the Post-Summit Masterclass on 26th August, which address transfer pricing compliance to your tax risk management framework. Make sure you save up to \$300 by booking before 14th July 2008. Please view the full summit here. For more information or to register contact Conferenz on 09 912 3616; Fax 09 9123617; Email: [register@conferenz.co.nz](mailto:register@conferenz.co.nz) or online at [www.conferenz.co.nz](http://www.conferenz.co.nz)

### **Jurisprudential Perspectives of Taxation Law**

Members of ATTA are warmly invited to either or both of two seminar series on Jurisprudential Perspectives of Taxation Law, that is, studies of the application of theories of legal philosophy to tax law reasoning, along the lines of papers that John Prebble of Victoria University of Wellington has presented at recent ATTA conferences. Brief details are: September 11 and 12, Universidad Computense de Madrid, Spain, colloquium of six seminars on: Ectopia; Fictions; Form and Substance; Autopoiesis; the Rule of Law; and Morality. Conveners: Professor John Prebble and Professor Maria Amparo Grau Ruiz. September 29 to October 3, Melbourne University, intensive LLM course covering all the above plus six or eight additional topics, with academics warmly invited to participate. Instructor: Professor John Prebble. Flyers for the two series follow, below. Inquiries to: [john.prebble@vuw.ac.nz](mailto:john.prebble@vuw.ac.nz)

### **Jurisprudential Perspectives of Taxation Law A Colloquium of The Victoria University of Wellington & Universidad Computense de Madrid**

Conveners: Professor John Prebble (VUW) and Professor Maria Amparo Grau Ruiz (UCM) The Universidad Computense de Madrid and Gomez-Acebo & Pombo, Abogados, Madrid invite scholars to a colloquium of six seminars on 11 and 12 September 2008

THE COLLOQUIUM will focus on analytical and descriptive legal philosophy as applied to income tax law, examining judicial reasoning in income tax cases. Seminars will examine such questions as: is income tax law qualitatively different from other law? Are conventional explanations of the complexity and incoherence of income tax law sufficient? Do legal philosophers' expositions of the nature of law adequately explain the nature of income tax law? What light do theories of jurisprudence that have not traditionally examined income tax law shed on these questions? (Discussion will generally not be concerned with normative jurisprudence nor with, for instance, whether governments should use taxes to redistribute wealth.) The proposed six seminars are:

Thursday 11 September (9.00 – 17.00)

1. Ectopia of income tax law
2. Fictions of income tax law
3. Form and substance in income tax law
4. Autopoiesis and income tax law      Friday 12 September (9.00 – 12.30)
5. The general anti-avoidance rule and the rule of law
6. Avoidance and morality

Cost: The Universidad Computense will not charge for attendance or for materials.

Participants will bear their own costs of travel, accommodation, and sustenance.

Eligibility: Members of university faculties, though there is space for a number of doctoral students and legal practitioners. Most participants will be scholars of taxation law, economics, or accounting, but legal and general philosophers are particularly welcome. Numbers will be limited to promote opportunities for discussion.

Materials: Professor Prebble has compiled a collection philosophical writing and common law judicial decisions on which the seminars will be based, which the university will post to participants on CDs. Proceedings: Registrants who are willing to lead or to co-lead seminars or to act as commentators or to add to the materials are warmly invited to advise Professor Prebble, [john.prebble@vuw.ac.nz](mailto:john.prebble@vuw.ac.nz) Language: English.

Antecedents: This colloquium will address similar themes to the Prebble-Vording seminars at the University of Leiden in 2005 and the Prebble-Chowdry seminars at King's College London in 2006.

Additional information: An attachment that accompanies this flier offers a fuller description of the study, "Jurisprudential Perspectives of Taxation Law" and a bibliography.

Please register by e-mail to Vicedecanato de Alumnos Fac. de Derecho [vda@der.ucm.es], copy to [Rozina.Khan@vuw.ac.nz](mailto:Rozina.Khan@vuw.ac.nz) Please include full contact details including postal and courier addresses. There is no formal deadline, but please allow time for the materials to reach you by post.

**Melbourne Law School** New subject: Jurisprudential Perspectives on Tax Law  
Lecturer: Professor John Prebble, Victoria University of Wellington, New Zealand  
Date: 29 September – 3 October 2008, 9.30am – 4pm  
Location: Melbourne Law School, 185 Pelham Street Carlton

This new subject approaches tax law as a subject of jurisprudential study. In doing so, some answers are sought as to why, despite all attempts to improve it, the tax law merely becomes more complex. Students will engage in close analysis of reasoning in tax judgments with readings in legal philosophy and, on completion, will have a deep understanding of the nature of tax law and of the way in which tax law differs from other law. Specific topics within the subject include:

- Selected income tax judgments, mainly dealing with the capital/revenue distinction and tax avoidance
- Theories as to why tax law is relatively incomprehensible compared with other law, including:
  - The incoherence of tax law
  - Ectopia of tax law ('ectopia' refers to the dislocation between tax law and the economic gains that are its target)
  - Tax law as an autopoietic system (that is, a closed, self-generating system that is not necessarily closely connected to economic gains)
  - Studies of tax law in the light of basic jurisprudential concepts such as the rule of law, ethics, reasoning by analogy, and form and substance.

**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 B (Companies & Consolidation): Semester 2, Thursdays 6—8pm

Goods & Services Tax Principles: Semester 2, Mondays 6—8pm

Jurisprudential Perspectives of Taxation: 29 September—5 October

Law of Secured Finance: 9—15 July

Tax Treaties: 15—21 October

Taxation Litigation: Semester 2, Tuesdays 6—8pm

Taxation of Business & Investment Income B: Semester 2, Wednesdays 6—8pm

Taxation of Financial Instruments: 5—11 November

Taxation of Small & Medium Enterprises: 3—9 September

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 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 2, 2008. Units available include:

Advanced Customs Law – 13 Tuesday evenings commencing 29 July (6.00 pm – 8.00 pm)  
Comparative Income Taxation – Intensive Mode – October 23, 24 & 27-29 (9.00 am – 3.30 pm)  
Comparative Taxation of Financial Transactions – Intensive Mode – August 13-15 & 18, 19 (9.00 am – 3.30pm)  
Comparative Value Added Tax – Intensive Mode – August 20-22 & 25, 26 (9.00 am – 3.30 pm)  
GST - International Issues – Intensive Mode – October 8 -10 & 13, 14 (9.00 am – 3.30 pm)  
Impact of Tax on Business Structures & Operations – 13 Monday evenings commencing 28 July (6.00 pm – 8.00 pm)  
NZ International Taxation – Intensive Mode – September 18, 19 & 22-24 (9.00 am – 3.30 pm)  
Public Policy - Intensive Mode – September 25-27 & 29, 30 (9.15 am - 5.00 pm- Saturday until 4.30 pm)  
Stamp Duties - 13 Tuesday evenings commencing 29 July (6.00 pm – 8.00 pm)  
Tax Litigation – 13 Thursday evenings commencing 31 July (6.00 pm – 8.00 pm)  
Tax Treaties – Intensive Mode – September 25, 26, 29, 30 & October 1 (9.00 am – 3.30 pm)  
Taxation of Business & Investment Income B – 13 Thursday evenings commencing 31 July (6.00 pm – 8.00 pm)  
Taxation of Corporate Groups – Intensive Mode – August 20-22 & 25, 26 (9.00 am – 3.30 pm)  
Taxation of Mergers and Acquisitions – Intensive Mode – October 2, 3 & 7-9 (9.30 am – 3.30 pm)  
Taxation of Superannuation and Insurance – 13 Tuesday evenings commencing 29 July (6.00 pm – 8.00 pm)  
Transfer Pricing in International Taxation – Intensive Mode – August 27-29 & September 1, 2 (9.00 am – 3.30 pm)  
US International Taxation – Intensive Mode - July 30, 31, August 1 & 4-8 (9.00 am – 12.30 pm)

To obtain a full copy of the booklet relating to Single Unit Enrolment in Semester 2, 2008, please download the following document from the Law School's website:

[http://www.law.usyd.edu.au/LPD/docs\\_pdfs/2008/SUEsem2\\_2008.pdf](http://www.law.usyd.edu.au/LPD/docs_pdfs/2008/SUEsem2_2008.pdf)

Taxation Law Unit Descriptions are listed on pages 25-29 of that document.

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 Legal Professional Development Program, Sydney Law School (Telephone No. 9351 0238 or email: [V.Carey@usyd.edu.au](mailto:V.Carey@usyd.edu.au)) If you would like to undertake a

Postgraduate Course and require additional information please contact the Law School to obtain an information pack. Contact [law.info@usyd.edu.au](mailto:law.info@usyd.edu.au); phone: 9351 0351; or visit the website: [www.law.usyd.edu.au](http://www.law.usyd.edu.au) and click on "future students".

**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>

Taxation Institute's **International Conference** 'A Professional Pilgrimage,' Monday 3rd November 2008 to Wednesday 5th November 2008 Taj Mahal Hotel - New Delhi.

The technical program is being finalised and will be available in February 2008.

Now is the time to seek technical and practical insights into the taxation issues that are emerging from the increasing opportunities to do business overseas. In particular the Conference will focus on tax issues and the business relationship between Australia and India in this regard. Some of the wide ranging issues that will be covered at this conference 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

As expected an excellent line up of speakers will ensure you are fully informed, including: Gordon Cooper - Cooper & Co, NSW, Indian Finance Minister, Prashant Khatore - Ernst & Young, New Delhi and Gil Levy - MGI Boyd, NSW.

Registration fee is \$2,500 and includes:

- Conference registration
- Morning and afternoon teas
- Lunches
- A ticket to the Welcome Cocktail Function (Monday 3rd November 2008)
- A ticket to the Conference Dinner (Tuesday 4th November 2008)

Please note all flights, accommodation, transfers, tours and incidentals will be an additional cost to the delegate and accompanying persons. For further information, please contact:

Sarah Hadfield, National Events Manager, Taxation Institute of Australia T: 1300 733 842 | E: [nationaleducation@taxinstitute.com.au](mailto:nationaleducation@taxinstitute.com.au)

Monash University Business and Economics **50th Anniversary Public Lecture Series**,

Professor Philip Adams on 'Insurance against catastrophic climate change: How much will an emissions trading scheme cost Australia?' Thursday 27 November 2008 6:00pm, BMW Edge Federation Square, Melbourne, Contact Details: [50years@adm.monash.edu.au](mailto:50years@adm.monash.edu.au) (03) 9903 4802

**Twenty First Annual Australasian Tax Teachers Association Conference 2009**, 19 - 21 January 2009, University of Canterbury, Christchurch, New Zealand. Organising committee: Adrian Sawyer; Shelley Griffiths; Alistair Hodson and Andrew Maples. Contacts: [atta09@uco.canterbury.ac.nz](mailto:atta09@uco.canterbury.ac.nz); Phone: +64 3 364 2162; <http://www.conference.canterbury.ac.nz/atta09>



## Overseas

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

Asia-Pacific Centre for Environmental Law, Law Faculty, National University of Singapore.  
**The Ninth Global Conference on Environmental Taxation**, Thursday 6 November to Friday 7 November 2008. “Environmental Taxation and Challenges of the Urban Environment: Role of Taxation and other Market-based Instruments – Exchange of Experiences between Developed and Developing Countries”  
**Call for Papers:** The 9th Global Conference on Environmental Taxation will be hosted by the Asia-Pacific Centre for Environmental Law (APCEL), Faculty of Law, National University of Singapore (NUS). Other partners include the Centre on Asia and Globalisation at the Lee Kuan Yew School of Public Policy, NUS; the Association of Chartered and Certified Accountants in Singapore (ACCA), the IUCN Academy of Environmental Law, the International Tax and Investment Centre (ITIC) in Washington DC, and the Environmental Tax Policy Institute, Vermont Law School, USA.  
<http://law.nus.edu.sg/apcel/conference/gcet/index.html>  
Successful applicants must provide a draft copy of their papers by 15 October 2008. Presenters will have the opportunity to submit their final papers for consideration towards publication.

**Canadian Tax Foundation** Event schedule 2008 <http://www.ctf.ca/profDev/schedule1.asp>

**Institute for Austrian and International Tax Law of the Vienna University of Economics and Business Administration** ([www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw)) Conference on **Recent and pending cases at the ECJ on direct taxation**, Vienna, 25-27 September 2008, more information at <http://hugo.wu-wien.ac.at/taxlaw/events/ECJ2008InvitationConference.pdf>

**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

Introduction to Transfer Pricing 07 & 08 July 2008

Interpretation and Application of Tax Treaties I 18 - 20 August 2008

Principles of International Taxation 03 - 07 November 2008

Taxation of Holding Companies in Europe 23 - 24 June 2008

Principles of Transfer Pricing 28 - 30 July 2008

New location - China - International Tax Planning for Multinational Enterprises

16 & 17 October 2008

New course - International Taxation of Trusts 22 - 24 September 2008  
New course - Mergers and Acquisitions 06 - 08 October 2008  
Popular course - Summer Course - Principles of International and Comparative Taxation  
18 - 29 August 2008  
Permanent Establishment Workshop 26 & 27 June 2008  
International Tax Aspects of Permanent Establishments 08 - 10 September 2008  
Avoidance of Double Taxation 14 & 15 July 2008  
Principles of International Taxation 07 - 11 July 2008

**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.

**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/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

New South Wales Bar Association

[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)

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

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.hg.org/calendar.html>

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index

<http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

### 13 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

## Local

**Cassidy, Julie** 'Life (or more so death) after *Barns v Barns*' (2006) 25 *University of Tasmania Law Review* 61-82

Creedy, John & Norman Gemmell *Behavioural responses to corporate profit taxation*, University of Melbourne Dept of Economics Research Paper No 1029, January 2008  
<http://www.economics.unimelb.edu.au/SITE/research/workingpapers/wp08/1029.pdf>

Creedy, John & Norman Gemmell, Norman *Corporation tax asymmetries: effective tax rates and profit shifting*, University of Melbourne Dept of Economics Research Paper No 1028, January 2008  
<http://www.economics.unimelb.edu.au/SITE/research/workingpapers/wp08/1028.pdf>

**D'Ascenzo, Michael** 'Building a better Australia', Committee for Economic Development in Australia (CEDA), Sydney, 19 June 2008  
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00148892.htm>

**D'Ascenzo, Michael** 'Good governance and tax risk management,' Australian Risk Policy Institute & National Institute of Governance Inaugural Winter Seminar, University of Canberra, Canberra, 10 July 2008  
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00153731.htm>

(2008) 6 (1) *eJournal of Tax Research* June 2008

- Philosophical Paradigms, Inquiry Strategies and Knowledge Claims: Applying the Principles of Research Design and Conduct to Taxation - **Margaret McKerchar**  
- Avoidance and abus de droit: The European Approach in Tax Law - **Marco Greggi**  
- The Economic Benefits of the Use of Guanxi and Business Networks in a Jurisdiction with Strong Formal Institutions: Minimisation of Taxation - **Nolan Cormac Sharkey**  
- The Effect of Audit Strategy Information on Tax Compliance – An Empirical Study - Leif Appelgren  
[http://www.atax.unsw.edu.au/ejtr/content/current\\_issue.htm](http://www.atax.unsw.edu.au/ejtr/content/current_issue.htm)

Inglis, Michael 'Tax dodgers can still come clean' *Australian Financial Review* 24 June 2008 p 71

Leigh, Andrew 'Lucky miners can dig deep' *Australian Financial Review* 24 June 2008 p 70. Discussed the idea of a windfall mining tax.

Moodie, Gavin 'Peer outside the research box' *The Australian Higher Education* 18 June 2008 p 25

Nielson, Leslie and Harris, Barbara *Chronology of superannuation and retirement income in Australia*, Information and Research Services, Parliamentary Library, 2008  
[http://www.aph.gov.au/library/pubs/BN/2008-09/Chron\\_Superannuation.htm](http://www.aph.gov.au/library/pubs/BN/2008-09/Chron_Superannuation.htm)

Norman, Neville 'Bracket creep: meaning, measurement and manifestations, 2004  
<http://www.economics.unimelb.edu.au/SITE/staffprofile/nnorman.shtml> then click on link to Bracket Creep and Tax Escalation

Quiggin, John *Carbon taxes vs emissions trading*,  
[http://www.apo.org.au/webboard/comment\\_results.shtml?filename\\_num=220376](http://www.apo.org.au/webboard/comment_results.shtml?filename_num=220376)

Steele, Colin 'We must e-publish or perish' *The Australian Higher Education* 9 July 2008 p 29

(2008) 11 (5) *Tax Specialist*

- Yearning for earnout certainty - **Chris Evans**
- Islamic finance meets Australian taxation - Ash Chotai
- Taxation of virtual property - Mark Macrae

(2008) 42 (11) *Taxation in Australia*

- Schemes and penalties: Not always hand in hand - Craig Jackson and Timothy Dalton
- Roche Products v Federal Commissioner of Taxation: Prices not profits - Adam Russoniello
- Tax litigation and dispute developments - Sue Williamson

Trounson, Andrew 'Citations not only measure of quality' *The Australian Higher Education* 9 July 2008 p 22

White, Rob, 'Environmental harm and crime prevention,' *Trends and issues in crime and criminal justice*, no. 360, Canberra, Australian Institute of Criminology, June 2008  
<http://www.aic.gov.au/publications/tandi2/tandi360.pdf>

## **Overseas**

Alam, Quamrul; Robinson, Marian & Pacher, John 'Public-sector reform: Employment security and quality of decision making in the Australian Taxation Office' (2006) 29 *International Journal of Public Administration* 743-58

*Asia-Pacific Tax Bulletin* Issue No. 3 2008

- International - Survey of Local Taxes in the SAARC Region - Rup Khadka
- Australia - What the New CFC Amendments Mean for Australians Structuring Their Investments into the United States through LLCs - **Brett Freudenberg**
- Casenote - Swiss Pharma Company Subject to Transfer Pricing Adjustment - Michael Butler
- Casenote - No Change in Beneficial Ownership of Land Despite Change in Effective Control of Land-Ownning Trustee Company - Mathew Brittingham
- India - Recent Judicial Pronouncements on Transfer Pricing - Shyamal Mukherjee and Tarun Arora
- Pakistan - Tax Issues Surrounding Corporate Amalgamations, Mergers and Acquisitions Huzaima Bukhari and Dr Ikramul Haq
- Comparative survey - China, India, Malaysia, South Korea - Attribution of Profits to Permanent Establishments
- Hong Kong, India, Malaysia, Philippines, Singapore - Transaction Taxes
- Reports on the following: Australia, Australia/Japan, China, China/Hong Kong, Hong Kong, Hong Kong/Thailand, India, Indonesia, Israel, Japan/China, Kazakhstan, Macau, Malaysia/Syria, New Zealand, Pakistan, Philippines, Qatar, Saudi Arabia, Singapore, South Korea, South Korea/Thailand, Taiwan, Tajikistan, Thailand, Uzbekistan, Vietnam

Beramendi, Pablo & Rueda, David 'Social democracy constrained: Indirect taxation in industrialized democracies' (2007) 37 *British Journal of Political Science* 619-41

*Bulletin for International Taxation* Issue No 7 (2008)

- Tax Treaty News - Brian Arnold

- 2006 Amendments to the Germany-United States Tax Treaty Become Effective - Peter H Dehnen
- Transformation of the Enterprise Income Tax in China: Internationalization and Chinese Innovations - Jinyan Li and He Huang
- Abuse and EU Tax Law - Jonathan S Schwarz
- Sweden's New CFC Regime after Cadbury Schweppes - Comments and Analysis - Jesper Barenfeld
- Three Cases on Zero-Rating of Going Concerns in New Zealand - A Not So Simple Concept - **Andrew J Maples**

Canton, Joan 'Re dealing the cards: How an eco-industry modifies the political economy of environmental taxes' (2008) 30 (3) *Resource & Energy Economics* 295-315

Green, Andrew & Epps, Tracey 'The WTO, science, and the environment: moving towards consistency' (2007) 10 *Journal of International Economic Law* 285-316

Moran, Beverly 'Bibliography of tax articles in high prestige non-specialized law journals: a comparison of Australia, Britain, Canada and the United States' (2002) 29 *Ohio Northern University Law Review* 111-72

Nordhaus, William D 'After Kyoto: alternative mechanisms to control global warming' (2006) 96 (2) *American Economic Review* 31-34

Snell, Jukka 'Non-discriminatory tax obstacles in Community Law' (2007) 56 *International and Comparative Law Quarterly* 339-70

Söderholm, Patrik & Christiernsson, Anna 'Policy effectiveness and acceptance in the taxation of environmentally damaging chemical compounds' (2008) 11 (3) *Environmental Science & Policy* 240-52

Weller, Christian E 'The benefits of progressive taxation in economic development (2007) 39 *Review of Radical Political Economics* 368-76

## 14 Quotable quotes

Here is the Washington Post's Mensa Invitational, which once again asked readers to take any word from the dictionary, alter it by adding, subtracting, or changing one letter, and supply a new definition.

The winners are:

1. Cashtration (n.): The act of buying a house, which renders the subject financially impotent for an indefinite period of time.

.....

3. Intaxication: Euphoria at getting a tax refund, which lasts until you realize it was your money to start with.

Thanks to Colin Bray, University of Toronto and Richard Cullen, Hong Kong University for forwarding these items. For the full list, go to

[http://soundingcircle.com/newslog2.php/\\_show\\_article/\\_a000195-000817.htm](http://soundingcircle.com/newslog2.php/_show_article/_a000195-000817.htm)

\*\*\*\*\*

“Sydney’s ever-worsening traffic congestion could be dramatically eased if a congestion tax averaging 10 cents a kilometre were introduced throughout the road network, transport experts say.

The pay-per-kilometre system, which will begin in The Netherlands from 2011, would decrease Sydney's congestion by 8 per cent during peak periods, according to modelling by the director of Sydney University's Institute of Transport and Logistics Studies, David Hensher.

.....

Professor Hensher said people should be taxed according to the time of day they drive, rather than through instruments such as fuel excises, which he said should be phased out in the long term, along with tolls.

.....

Mr Dobinson and Professor Hensher said a congestion tax limited to the city centre, such as the one introduced in London, would have little effect on Sydney's overall congestion”.

Source: Gibson, Jano ‘Congestion tax for drivers,’ *Sydney Morning Herald* 24 June 2008 pp 1; 7

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“In my experience, “Hands up, pants down!” is often at the centre of those violent remedies. Not all clients have the necessary stomach, courage and good sense to get (and stay) on the road to redemption. For those that do, the rewards can be outstanding.”

Source: Inglis, Michael ‘Tax dodgers can still come clean’ *Australian Financial Review* 24 June 2008 p 71

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“Achievement is normally celebrated. But there appears to be a fashionable view that current high commodity prices present an opportunity for super or windfall taxes on Australia’s minerals sector.

.....

The common theme of these calls is that while enjoying high prices, minerals companies are easy (and popular) targets for tax rises. The explicit suggestion is that tax policy should suddenly become sector-specific. That is no way to run a tax policy. It represents both ignorance of sound taxation principles, and a cavalier disregard for how public policy should be made.

Source: Hooke, Mitchell ‘Don’t punish success with more taxes’ *Australian Financial Review* 1 July 2008 p 67

\*\*\*\*\*

"... if anybody in this country doesn't minimise their tax they want their heads read because as a government, I can tell you, you're not spending it that well that we should be donating extra!" The late Kerry Packer as quoted to a federal parliamentary inquiry into the Fairfax takeover in 1991.

Source: 'Pulp the tax act', editorial, *The Australian* 17 June 2008 p 15

\*\*\*\*\*

“..., in Italy this year the outgoing centre-left government made it easy for anyone to have a look at pretty much anyone else’s tax return, with Italians being surprised, and in some cases outraged, that every citizen’s declared taxable income had been made public on the state’s tax website.

... the tax minister ... Vincenzo Visco ... was quoted as saying: “It’s all about transparency and democracy. I don’t see the problem.””

Source: Lewis, Julian ‘Criminal charges offer light tax relief’ *Sydney Morning Herald* Weekend Edition 12-13 July 2008 p 45



## **ATTA News August 2008**

<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>

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### **1 Presidential column**

Dear ATTA Members

As usual, we have a newsletter full of information for all members. However, there are several items with deadlines that I wish to draw to your attention.

The ATTA 2009 Conference in Christchurch is now only 5 months away. If you are yet to decide whether you are submitting an abstract or attending, further information on the conference is contained in Item 2. While most members submit papers relating to their current tax research, ATTA is an organisation which strongly supports enhanced teaching, learning and other aspects of educational development. As such, at each conference there is now a dedicated teaching session. If you believe you have something to contribute to this session please consider doing so. The Conference organisers have kindly extended the date for submissions of abstracts where the paper covers issues related to the teaching session. In particular, if you have anything to share with members on teaching techniques, strategies, methodologies or general tips, please send you abstract through to the organising committee in the next couple of weeks.

Our international readers may be interested in Item 3 which contains information on the 2009 Atax Research Fellowship. Each fellowship is valued at up to \$7,500. Applications need to be received by Atax by 30 November 2008.

Any members who are PhD students enrolled at an Australian university and undertaking a thesis which involves an international or comparative dimension should read Item 4 which contains information on the Graham Hill IFA Research Prize. Closing date for applications is 31 October 2008.

Wishing you all the best.

Kerrie

## **2 ATTA 2009**

Dear All

The date for submission has now passed and we were very pleased with the level of interest and the range of topics in proposed papers.

However, there were only two proposals for the teaching session. We have decided we would be happy to accept some late submissions for this session. We all teach – so there must be some ideas you would like to share with your colleagues about different techniques and strategies, methodologies and tips. Give some thought over the next week or two to putting forward a proposal.

Meanwhile we will busy ourselves with the abstracts we have received and acceptances of abstracts will be notified to you by 12 September.

Keep in touch with ATTA 09 in Christchurch; we look forward to welcoming you there on 19 January for ATTA's 21st birthday,

Regards

Adrian Sawyer, Alistair Hodson, Andrew Maples and Shelley Griffiths  
The ATTA Organising Committee

## **3 Call for Atax Research Fellowship Applicants 2009**

In 2009 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 2009, 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 2009 must be received by 30 November 2008. Successful applicants will be notified by 31 December 2008 and undertake the Fellowship in 2009.

#### 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

#### **4 Graham Hill IFA Research Prize**

Applications invited GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program Vancouver, Canada, 31 August – 4 September, 2009

International Fiscal Association (Australian Branch) and Australasian Tax Teachers Association

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

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. Members of ATTA supervising eligible doctoral students are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

#### The Prize

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

The prize will next be offered in relation to the annual IFA Congress in Vancouver from 31 August to 4 September, 2009.

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

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

The winner must provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

The winner of the prize for 2007 was Ms Kathryn James of Monash University Law School.

#### Application process

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

Applications should be sent to Professor Dale Pinto of Curtin University of Technology, email [Dale.Pinto@cbs.curtin.edu.au](mailto:Dale.Pinto@cbs.curtin.edu.au). The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

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

Applications are due by 31 October 2008.

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

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

The winner of the prize will be announced at the Annual ATTA conference in January 2009, to be held in Christchurch, New Zealand. This allows time for the winner to prepare for the Poster Program at the IFA Congress in Vancouver which will be held 31 August to 4 September 2009.

## 5 Arrivals, departures and honours

'The Assistant Treasurer and Minister for Competition and Consumer Affairs, Chris Bowen MP, today acknowledged the contribution of Mr **David Vos** AM whose term as Inspector-General expires on 6 August 2008.

"I wish to thank Mr Vos for his valuable work as Inspector-General of Taxation since the inception of the position in 2003 and I wish him all the best in his future endeavours," Mr Bowen said.

"Mr Vos' commitment to the role is reflected in the fourteen reviews he has finalised during his term. The Tax Office has accepted the majority of recommendations from these reviews, resulting in significant improvements to the administration of the tax system."

The Government expects to finalise the appointment of a new Inspector-General of Taxation in the coming weeks. Until then, Mr Vos AM will act in the position of Inspector-General'.

Source: Assistant Treasurer and Minister for Competition Policy and Consumer Affairs, the Hon Chris Bowen MP, Press release, 4 August 2008

<http://assistant.treasurer.gov.au/DisplayDocs.aspx?doc=pressreleases/2008/064.htm&pageID=003&min=ceb&Year=&DocType=>

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**Lex Fullarton** is standing as an independent in the seat of North West in the Western Australian state elections on 6 September 2008.

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Taxing success

Getting students enthusiastic about tax law has earned Griffith Business School Lecturer **Brett Freudenberg** a national university teaching award.

The Australian Learning and Teaching Council awarded Mr Freudenberg a Citation for Outstanding Contribution to Student Learning, for his achievements in empowering tax law students for lifelong learning.

Mr Freudenberg said not surprisingly students often began with negative perceptions of tax law so he approached the topic from angles they may not have considered, demonstrating how tax was an important part of society and not just facts and figures.

"When discussing tax concessions for capital gains I ask students to consider the social justice of this given it is generally the rich who hold land and concessions granted to them may undermine Australia's progressive rates of tax," Mr Freudenberg said.

"Also, I ask students to consider what the non-recognition of same-sex couples means for the goal of a tax system applying to all taxpayers equally.

"This provokes students to think about the tax system's implications, which challenges and inspires them."

Mr Freudenberg is enthusiastic for the field of tax law and for teaching, and uses a variety of techniques to prepare graduates to be ready for their professions and have the capacity and enthusiasm to continue to learn.

"Success in modern business demands effective information literacy to address the ever-changing business context," Mr Freudenberg said.

This context includes changes in government policy reflected through legislation and regulations, developments in case law and expectations of professional associations and the public.

“In this environment, students require the capability to continue their own learning beyond university and with the skills shortage it’s important for me to inspire students to continue to strive toward their profession with the necessary skills for success.”

He includes work integrated learning in his teaching, and with others has conducted a student and industry conference, which saw students presenting to industry professionals.

Prior to working at Griffith University Mr Freudenberg was a Tax Consultant with KPMG.

Mr Freudenberg’s award was announced at a special ceremony at Customs House, Brisbane.

MEDIA CONTACTS: Business & Law Communications Officer Fiona Taylor 07 3735 6741, 0407 290 287.

Source: Griffith University Media release, 18 August 2008

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## **6 New Zealand’s international tax rules being reformed**

An Income Tax Bill was introduced into the New Zealand Parliament in July that proposes a number of reforms to the international tax rules.

The proposed changes represent a different approach to taxing New Zealand companies that have offshore operations. In particular, offshore active income of New Zealand's controlled foreign companies will be exempt from tax, regardless of where it is earned. New Zealand currently taxes the active income from offshore subsidiaries.

It has been argued that this will bring New Zealand’s tax rules into line with the tax systems of comparable countries, particularly that of Australia. It has also been argued that the change would encourage businesses with international operations to remain in New Zealand and enable them to compete on an equal tax footing in foreign markets.

The Bill also proposes an exemption from tax of most foreign dividends paid to companies and measures to protect the tax base as a result of adopting an active income exemption.

Patrick Nolan

## **7 Housing and Taxation: A Research Symposium on Law and Economic Policy**

Australian Tax Research Foundation and The University of Melbourne Law School  
Thursday (pm) & Friday (all day) 27 & 28 November 2008, Melbourne

Former Labor leader Mark Latham recently suggested that government should do nothing about housing tax policy because any intervention will only make the situation worse – so that the best a government can aim for in tax and housing policy is “do no harm” (Financial Review, 10 July 2008, p. 70). Yet Australian governments already intervene massively in housing through state and federal tax systems. The impact of that intervention, and proposals

for reform, demands examination, in light of the Henry Tax Review and policy concerns about affordability; declining home ownership; and the role of housing wealth in increasing inequality in Australia.

This Symposium will enable a detailed examination of tax law regimes on housing and the economic and regulatory consequences of those tax regimes. There will be a focus on Australian tax law and policy but comparative experience and research is welcome. There will be a limited number of papers and time for comment by discussants and for general discussion by academic, policy and industry participants.

#### Call for papers

Papers may address in detail a variety of tax law and economic issues. Topics include but are not limited to: is there any significant effect of taxes on housing and land prices in the Australian market context? What is the economic impact of specific federal or state tax regimes on investment in types of housing, such as affordable rental housing? What is the relationship between housing markets and other investment markets and hence the tax wedges between them? How do the fundamental structures of the income tax - including rules enabling negative gearing and exemption from capital gains tax - impact on these tax wedges for housing investment and ownership? How do regulatory requirements and tax regimes interact in respect of housing?

Written papers will be presented at the Symposium. It is intended that after presentation, papers will be refereed and published in a Special Issue of the Australian Tax Forum in 2009.

#### DEADLINES

Submission of Abstract: 30 September 2008  
Submission of accepted Written Paper: 20 November 2008

Submissions should be made to [law-tax@unimelb.edu.au](mailto:law-tax@unimelb.edu.au) or directly to Associate Professor Miranda Stewart at [m.stewart@unimelb.edu.au](mailto:m.stewart@unimelb.edu.au)

### **8 Doctoral news**

#### **Graduations**

Duncan Bentley's doctoral thesis, *A model of taxpayers' rights as a guide to best practice in tax administration*, bestowed by Bond University in February 2007 received the European Academic Tax Thesis Award 2008 for PhDs awarded in 2007, announced at the recent EATLP Congress in Cambridge. The thesis has also been published as: *Taxpayers' rights: Theory, origin and implementation*, Alphen aan den Rijn, Kluwer Law International, 2007.

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Rachel Tooma's doctoral thesis, *A case for a uniform statutory general anti-avoidance rule in Australian taxation legislation*, was awarded by the University of New South Wales in December 2007. This is being published as *Legislating against tax avoidance*, Amsterdam, International Bureau of Fiscal Documentation, 2008.

## **9 Ernst Mach grants**

The Institute for Austrian and International Tax Law wants to inform you about the Ernst Mach grants which are awarded by the Austrian Exchange Service (ÖAD) and the Academic Cooperation and Mobility Unit (ACM) on behalf of and financed by the Federal Ministry of Education, Science and Culture (BMBWK).

The Ernst Mach grant enables graduates from all countries to apply for a research period (one to four months) in Austria supported by a grant.

The grant benefit paid is a monthly rate of €940 (for graduates) or €1.040 (for graduates with PhD degree over 30 years). More details can be found in the attached information sheet and on our homepage.

In order to be able to apply for the Ernst Mach grant the consent of an Austrian supervisor is needed. The Institute for Austrian and International Tax Law would be very happy to support the application of promising candidates who are doing research in international tax law.

We kindly ask you to tell us if you are interested in applying for an Ernst Mach grant or if you know a researcher who could be interested in applying for the Ernst Mach grant until 15th of July 2008 as the closing date for applications is 1st of September 2008 (for research periods within the summer semester 2009).

For up-to-date information about these grants please refer to our grants database

<http://www.grants.at>

Information about study options and detailed information about the most important questions concerning studying or research in Austria is available on the website of the Austrian Exchange Service (ÖAD) <http://www.oead.ac.at>.

Information about the individual educational institutions and the and the fields of study offered by them can be

found at <http://www.bmbwk.gv.at/app/studinfo/suche.xml> or <http://www.wegweiser.ac.at/> or in the ÖAD brochure "Study in Austria," which you can find as a pdf document at [http://www.oead.ac.at/\\_oead\\_about/publikationen/info/study07-08.pdf](http://www.oead.ac.at/_oead_about/publikationen/info/study07-08.pdf)

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone

## **10 Vacancies**

### **RMIT University, Lecturer in Taxation**

Reference Number: 476248; Portfolio: Business

School: Accounting & Law

Salary: Academic Level B (\$68,039 - \$80,798)

Employment type: Full time - Continuing/Permanent

Campus: Melbourne - CBD

\$68,039.44 - \$80,798.17 p.a. + 17% superannuation (Level B); CBD location

RMIT is a global university of technology based in Melbourne, with a commitment to and reputation for high quality professional and vocational education and research engaged with industry and community. RMIT Business is an innovative and highly entrepreneurial faculty which prides itself on its educational contribution to the global business community.



Encompassed with RMIT Business, the School of Accounting and Law is one of the largest schools in Australia and offers high quality professionally accredited course work programs including:

Bachelor of Business in Accountancy

Master of Professional Accounting

Juris Doctor

These programs are known for their practicality, industry relevance and flexible delivery. The School has expertise in a number of research areas, including international and domestic governance structures, regulatory issues, financial reporting, corporate social and environmental responsibility and adaptation to new business technologies.

Responsible for onshore and off-shore teaching and coordination of taxation courses at both the undergraduate and postgraduate level, as Lecturer in Taxation you will have expertise in the taxation discipline and a demonstrated track record in and ability to undertake research. A relevant undergraduate & post-graduate qualification is considered mandatory.

RMIT University values the contribution of all staff and offers flexible working conditions, reduced public transport costs, onsite gymnasium facilities, additional public holidays and a generous superannuation contribution, and subsidised child care.

Please note applicants will need to address the Key Selection Criteria as outlined in the Position Description when submitting their application.

For further information please contact Professor Margaret Jackson on +61 3 9925 5751

Advertised date: 8 Aug 2008 Aus. Eastern Standard Time

Closing date: 29 Aug 2008 4:00pm Aus. Eastern Standard Time

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**RMIT University, Professor of Law**

Reference Number: 479128; Portfolio: Business

School: Accounting & Law

Salary: Academic Level D/E (\$100,360-\$129,277)

Employment type: Full time - Continuing/Permanent

Campus: Melbourne - CBD

RMIT is a global university of technology based in Melbourne, with a commitment to and reputation for high quality professional and vocational education and research engaged with industry and community.

Opportunity for a practitioner to make a career change

Part-time or full-time role

Teach in Juris Doctor program

RMIT University's Business Portfolio comprises six schools that deliver a broad range of programs. The School of Accounting and Law is one of the largest accounting and law schools in Australia with an annual operating budget of approximately \$22 million and more than 2,000 undergraduate and postgraduate students.

An exceptional opportunity has arisen for either an academic or a practising lawyer to join the School of Accounting and Law as a Professor of Law and contribute to the academic leadership of the School. Reporting to the Discipline Director Law, you will teach in the Jurisdoctor program and provide direction for research activities. You will play a major role in forging key relationships within the Australian legal profession and will make a significant personal contribution to the research effort of the School.

This is a unique opportunity for either a traditional academic Professor/Associate Professor to teach graduate students and focus on research, or for a practitioner who wishes to continue practising law to enter academia on a part-time basis. Academic applicants must have a doctoral qualification in law with a research and teaching background in law; industry experience will be highly regarded. Practitioners must have a doctorate or equivalent experience with evidence of leadership in the profession through publications in professional journals or books.

Interested applicants should please be aware that recruitment for this position is being handled by an external provider. To register your interest, please forward your resume and cover letter quoting reference RMIPL00508, or contact Carol Watson at [execsearch@jofisher.com.au](mailto:execsearch@jofisher.com.au) or please phone +61 3 9016 6000.

**\*\*DO NOT APPLY FOR THIS POSITION VIA THE RMIT CAREERS WEB-SITE\*\***

Advertised date: 13 Aug 2008 Aus. Eastern Standard Time  
Closing date: 5 Sep 2008 11:55pm Aus. Eastern Standard Time

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

### **Local**

**Atax's research seminar series** for S 2, 2008 are as follows:

Friday, 12 Sep 08: Audrey Sharp (University of Auckland, New Zealand, 2008 Abe Greenbaum Fellow), 'Charitable aspects of taxation laws for New Zealand Maori'

Friday, 26 Sep 08: A/Professor Borbala Kolozs (Eotvos Lorand University, Hungary, 2008 Atax Research Fellow): 'Tax compliance from a European perspective'

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.

**International Tax & Transfer Pricing Summit.** Increase Your Returns, Limit Your Risk Strengthen Your Approach to International Tax & Transfer Pricing, 25th August 2008, Stamford Plaza, Auckland. Conferenz is pleased to announce the International Tax & Transfer Pricing Summit to be held on the 25th August in Auckland. Join a distinguished faculty of speakers from across the country for one hard-hitting day of practical examples, analysis, and expertise. You'll hear the latest in transfer pricing developments and you will have the chance to hear about important changes in international tax rules. Key speakers include:

- Carmel Peters, Tony Booth & Keith Edwards from the Inland Revenue Department
- Diana Maitland & Anton Nannestad from Deloitte
- Michael Bignell & David Corbett from PricewaterhouseCoopers
- Kim Jarrett from KPMG
- Leslie Prescott-Haar from Ernst & Young
- Graeme Olding from Bell Gully

PLUS! Add value to your attendance by signing up for the Post-Summit Masterclass on 26th August, which address transfer pricing compliance to your tax risk management framework.

For more information or to register contact Conferenz on 09 912 3616; Fax 09 9123617;

Email: [register@conferenz.co.nz](mailto:register@conferenz.co.nz) or online at [www.conferenz.co.nz](http://www.conferenz.co.nz)

### **Jurisprudential Perspectives of Taxation Law**

Members of ATTA are warmly invited to either or both of two seminar series on Jurisprudential Perspectives of Taxation Law, that is, studies of the application of theories of legal philosophy to tax law reasoning, along the lines of papers that John Prebble of Victoria University of Wellington has presented at recent ATTA conferences. Brief details are: September 11 and 12, Universidad Computense de Madrid, Spain, colloquium of six seminars on: Ectopia; Fictions; Form and Substance; Autopoiesis; the Rule of Law; and Morality. Conveners: Professor John Prebble and Professor Maria Amparo Grau Ruiz. September 29 to October 3, Melbourne University, intensive LLM course covering all the above plus six or eight additional topics, with academics warmly invited to participate. Instructor: Professor John Prebble. Flyers for the two series follow, below. Inquiries to: [john.prebble@vuw.ac.nz](mailto:john.prebble@vuw.ac.nz)

### **Jurisprudential Perspectives of Taxation Law A Colloquium of The Victoria University of Wellington & Universidad Computense de Madrid**

Conveners: Professor John Prebble (VUW) and Professor Maria Amparo Grau Ruiz (UCM) The Universidad Computense de Madrid and Gomez-Acebo & Pombo, Abogados, Madrid invite scholars to a colloquium of six seminars on 11 and 12 September 2008 THE COLLOQUIUM will focus on analytical and descriptive legal philosophy as applied to income tax law, examining judicial reasoning in income tax cases. Seminars will examine such questions as: is income tax law qualitatively different from other law? Are conventional explanations of the complexity and incoherence of income tax law sufficient? Do legal philosophers' expositions of the nature of law adequately explain the nature of income tax law? What light do theories of jurisprudence that have not traditionally examined income tax law shed on these questions? (Discussion will generally not be concerned with normative jurisprudence nor with, for instance, whether governments should use taxes to redistribute wealth.) The proposed six seminars are:

Thursday 11 September (9.00 – 17.00)

1. Ectopia of income tax law
2. Fictions of income tax law
3. Form and substance in income tax law
4. Autopoiesis and income tax law      Friday 12 September (9.00 – 12.30)
5. The general anti-avoidance rule and the rule of law
6. Avoidance and morality

Cost: The Universidad Computense will not charge for attendance or for materials.

Participants will bear their own costs of travel, accommodation, and sustenance.

Eligibility: Members of university faculties, though there is space for a number of doctoral students and legal practitioners. Most participants will be scholars of taxation law, economics, or accounting, but legal and general philosophers are particularly welcome. Numbers will be limited to promote opportunities for discussion.

Materials: Professor Prebble has compiled a collection philosophical writing and common law judicial decisions on which the seminars will be based, which the university will post to participants on CDs. Proceedings: Registrants who are willing to lead or to co-lead seminars or to act as commentators or to add to the materials are warmly invited to advise Professor Prebble, [john.prebble@vuw.ac.nz](mailto:john.prebble@vuw.ac.nz) Language: English.

Antecedents: This colloquium will address similar themes to the Prebble-Vording seminars at the University of Leiden in 2005 and the Prebble-Chowdry seminars at King's College London in 2006.

Additional information: An attachment that accompanies this flier offers a fuller description of the study, "Jurisprudential Perspectives of Taxation Law" and a bibliography.

Please register by e-mail to Vicedecanato de Alumnos Fac. de Derecho [[vda@der.ucm.es](mailto:vda@der.ucm.es)], copy to [Rozina.Khan@vuw.ac.nz](mailto:Rozina.Khan@vuw.ac.nz) Please include full contact details including postal and

courier addresses. There is no formal deadline, but please allow time for the materials to reach you by post.

**Melbourne Law School** New subject: Jurisprudential Perspectives on Tax Law  
Lecturer: Professor John Prebble, Victoria University of Wellington, New Zealand  
Date: 29 September – 3 October 2008, 9.30am – 4pm  
Location: Melbourne Law School, 185 Pelham Street Carlton

This new subject approaches tax law as a subject of jurisprudential study. In doing so, some answers are sought as to why, despite all attempts to improve it, the tax law merely becomes more complex. Students will engage in close analysis of reasoning in tax judgments with readings in legal philosophy and, on completion, will have a deep understanding of the nature of tax law and of the way in which tax law differs from other law. Specific topics within the subject include:

- Selected income tax judgments, mainly dealing with the capital/revenue distinction and tax avoidance
- Theories as to why tax law is relatively incomprehensible compared with other law, including:
  - The incoherence of tax law
  - Ectopia of tax law ('ectopia' refers to the dislocation between tax law and the economic gains that are its target)
  - Tax law as an autopoietic system (that is, a closed, self-generating system that is not necessarily closely connected to economic gains)
  - Studies of tax law in the light of basic jurisprudential concepts such as the rule of law, ethics, reasoning by analogy, and form and substance.

**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 B (Companies & Consolidation): Semester 2, Thursdays 6—8pm

Goods & Services Tax Principles: Semester 2, Mondays 6—8pm

Jurisprudential Perspectives of Taxation: 29 September—5 October

Law of Secured Finance: 9—15 July

Tax Treaties: 15—21 October

Taxation Litigation: Semester 2, Tuesdays 6—8pm

Taxation of Business & Investment Income B: Semester 2, Wednesdays 6—8pm

Taxation of Financial Instruments: 5—11 November

Taxation of Small & Medium Enterprises: 3—9 September

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 2, 2008. Units available include:

Advanced Customs Law – 13 Tuesday evenings commencing 29 July (6.00 pm – 8.00 pm)  
Comparative Income Taxation – Intensive Mode – October 23, 24 & 27-29 (9.00 am – 3.30 pm)  
Comparative Taxation of Financial Transactions – Intensive Mode – August 13-15 & 18, 19 (9.00 am – 3.30pm)  
Comparative Value Added Tax – Intensive Mode – August 20-22 & 25, 26 (9.00 am – 3.30 pm)  
GST - International Issues – Intensive Mode – October 8 -10 & 13, 14 (9.00 am – 3.30 pm)  
Impact of Tax on Business Structures & Operations – 13 Monday evenings commencing 28 July (6.00 pm – 8.00 pm)  
NZ International Taxation – Intensive Mode – September 18, 19 & 22-24 (9.00 am – 3.30 pm)  
Public Policy - Intensive Mode – September 25-27 & 29, 30 (9.15 am - 5.00 pm- Saturday until 4.30 pm)  
Stamp Duties - 13 Tuesday evenings commencing 29 July (6.00 pm – 8.00 pm)  
Tax Litigation – 13 Thursday evenings commencing 31 July (6.00 pm – 8.00 pm)  
Tax Treaties – Intensive Mode – September 25, 26, 29, 30 & October 1 (9.00 am – 3.30 pm)  
Taxation of Business & Investment Income B – 13 Thursday evenings commencing 31 July (6.00 pm – 8.00 pm)  
Taxation of Corporate Groups – Intensive Mode – August 20-22 & 25, 26 (9.00 am – 3.30 pm)  
Taxation of Mergers and Acquisitions – Intensive Mode – October 2, 3 & 7-9 (9.30 am – 3.30 pm)  
Taxation of Superannuation and Insurance – 13 Tuesday evenings commencing 29 July (6.00 pm – 8.00 pm)  
Transfer Pricing in International Taxation – Intensive Mode – August 27-29 & September 1, 2 (9.00 am – 3.30 pm)  
US International Taxation – Intensive Mode - July 30, 31, August 1 & 4-8 (9.00 am – 12.30 pm)

To obtain a full copy of the booklet relating to Single Unit Enrolment in Semester 2, 2008, please download the following document from the Law School's website:

[http://www.law.usyd.edu.au/LPD/docs\\_pdfs/2008/SUEsem2\\_2008.pdf](http://www.law.usyd.edu.au/LPD/docs_pdfs/2008/SUEsem2_2008.pdf)

Taxation Law Unit Descriptions are listed on pages 25-29 of that document.

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 Legal Professional Development Program, Sydney Law School (Telephone No. 9351 0238 or email: [V.Carey@usyd.edu.au](mailto:V.Carey@usyd.edu.au)) If you would like to undertake a Postgraduate Course and require additional information please contact the Law School to

obtain an information pack. Contact [law.info@usyd.edu.au](mailto:law.info@usyd.edu.au); phone: 9351 0351; or visit the website: [www.law.usyd.edu.au](http://www.law.usyd.edu.au) and click on “future students”.

**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>

Taxation Institute's **International Conference** ‘A Professional Pilgrimage,’ Monday 3rd November 2008 to Wednesday 5th November 2008 Taj Mahal Hotel - New Delhi.

The technical program is being finalised and will be available in February 2008.

Now is the time to seek technical and practical insights into the taxation issues that are emerging from the increasing opportunities to do business overseas. In particular the Conference will focus on tax issues and the business relationship between Australia and India in this regard. Some of the wide ranging issues that will be covered at this conference 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

As expected an excellent line up of speakers will ensure you are fully informed, including: Gordon Cooper - Cooper & Co, NSW, Indian Finance Minister, Prashant Khatore - Ernst & Young, New Delhi and Gil Levy - MGI Boyd, NSW.

Registration fee is \$2,500 and includes:

- Conference registration
- Morning and afternoon teas
- Lunches
- A ticket to the Welcome Cocktail Function (Monday 3rd November 2008)
- A ticket to the Conference Dinner (Tuesday 4th November 2008)

Please note all flights, accommodation, transfers, tours and incidentals will be an additional cost to the delegate and accompanying persons. For further information, please contact:

Sarah Hadfield, National Events Manager, Taxation Institute of Australia T: 1300 733 842 | E: [nationaleducation@taxinstitute.com.au](mailto:nationaleducation@taxinstitute.com.au)

Monash University Business and Economics **50th Anniversary Public Lecture Series**, Professor Philip Adams on ‘Insurance against catastrophic climate change: How much will an emissions trading scheme cost Australia?’ Thursday 27 November 2008 6:00pm, BMW Edge Federation Square, Melbourne, Contact Details: [50years@adm.monash.edu.au](mailto:50years@adm.monash.edu.au) (03) 9903 4802

**Twenty First Annual Australasian Tax Teachers Association Conference 2009**, 19 - 21 January 2009, University of Canterbury, Christchurch, New Zealand. Organising committee: Adrian Sawyer; Shelley Griffiths; Alistair Hodson and Andrew Maples. Contacts: [atta09@uco.canterbury.ac.nz](mailto:atta09@uco.canterbury.ac.nz); Phone: +64 3 364 2162; <http://www.conference.canterbury.ac.nz/atta09>

**Judicial Reasoning: Art or Science?** 7-8 February, 2009, Canberra ACT. The conference is being jointly presented by the National Judicial College of Australia, the ANU College of Law and the Australian Academy of Forensic Sciences. Call for papers.

The Conference will be held on Saturday 7 February and Sunday 8 February 2009 at the Australian National University in Canberra. Papers are sought which address the following topics:

Judicial reasoning - how judicial officers make decisions

- o The influence of social changes
- o Judicial values
- o Impartiality and unconscious bias
- o Judicial reasoning in fundamental rights cases
- o Political influences on judges
- o Judicial perceptions of the expert witness

The biology and psychology of judicial reasoning

- o Neuroscience
- o Psychology
- o Genetics
- o Decision science

Technology influencing judicial reasoning

- o Computer assisted judging (sentencing databases)
- o Interactive visual evidence
- o Science translation

If you would like to be a contributor please send an expression of interest by 15 August 2008

- by email to [ea@njca.anu.edu.au](mailto:ea@njca.anu.edu.au)

- by mail to The Organising Committee, PO Box 8102 ANU A.C.T. 2601

- by fax to 02 6125 6651

Please indicate a proposed topic or topics. All proposals will be treated confidentially.

## Overseas

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

Asia-Pacific Centre for Environmental Law, Law Faculty, National University of Singapore.

**The Ninth Global Conference on Environmental Taxation**, Thursday 6 November to

Friday 7 November 2008. "Environmental Taxation and Challenges of the Urban

Environment: Role of Taxation and other Market-based Instruments –

Exchange of Experiences between Developed and Developing Countries"

**Call for Papers:** The 9th Global Conference on Environmental Taxation will be hosted by the Asia-Pacific Centre for Environmental Law (APCEL), Faculty of Law, National University of Singapore (NUS). Other partners include the Centre on Asia and Globalisation at the Lee Kuan Yew School of Public Policy, NUS; the Association of Chartered and Certified Accountants in Singapore (ACCA), the IUCN Academy of Environmental Law, the International Tax and Investment Centre (ITIC) in Washington DC, and the Environmental Tax Policy Institute, Vermont Law School, USA.

<http://law.nus.edu.sg/apcel/conference/gcet/index.html>

Successful applicants must provide a draft copy of their papers by 15 October 2008.

Presenters will have the opportunity to submit their final papers for consideration towards publication.

**Canadian Tax Foundation** Event schedule 2008 <http://www.ctf.ca/profDev/schedule1.asp>

**Institute for Austrian and International Tax Law of the Vienna University of Economics and Business Administration** ([www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw)) Conference on **Recent and pending cases at the ECJ on direct taxation**, Vienna, 25-27 September 2008, more information at <http://hugo.wu-wien.ac.at/taxlaw/events/ECJ2008InvitationConference.pdf>

**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

Introduction to Transfer Pricing 07 & 08 July 2008

Interpretation and Application of Tax Treaties I 18 - 20 August 2008

Principles of International Taxation 03 - 07 November 2008

Taxation of Holding Companies in Europe 23 - 24 June 2008

Principles of Transfer Pricing 28 - 30 July 2008

New location - China - International Tax Planning for Multinational Enterprises  
16 & 17 October 2008

New course - International Taxation of Trusts 22 - 24 September 2008

New course - Mergers and Acquisitions 06 - 08 October 2008

Popular course - Summer Course - Principles of International and Comparative Taxation  
18 - 29 August 2008

Permanent Establishment Workshop 26 & 27 June 2008

International Tax Aspects of Permanent Establishments 08 - 10 September 2008

Avoidance of Double Taxation 14 & 15 July 2008

Principles of International Taxation 07 - 11 July 2008

**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>

17th annual conference of the **Tax Research Network**, Galway, Ireland, 4-5 September 2008, hosted by JE Cairnes School of Business and Public Policy at the National University of Ireland, Galway <http://www.conference.ie/Conferences/index.asp?Conference=48>

**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.

**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/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

New South Wales Bar Association

[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)

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

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.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.

## 12 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 Board of Taxation *Review of the Legal Framework for the Administration of the Goods and Services Tax*, 18 July 2008

[http://www.taxboard.gov.au/content/GST\\_administration\\_review/index.asp](http://www.taxboard.gov.au/content/GST_administration_review/index.asp)

Australian Treasury, Department of Families, Housing, Community Services and Indigenous Affairs, the Department of Employment, Education and Workplace Relations and the Australian Taxation Office, *Architecture of Australia's Tax and Transfer System*. The paper includes discussion on:

the economic structure of the tax-transfer system

history of Australia's tax-transfer system

Australia's tax-transfer system - an international comparison

the mix of taxes on work, investment and consumption

the personal tax-transfer system

taxing saving and investment

taxing goods and services

state taxes

complexity and operating costs of the tax-transfer system and

household assistance measures for the Carbon Pollution Reduction Scheme.

The Review Panel will set out its plan for consultation and some key focusing questions by the end of August 2008. The questions will help guide the initial consultation and highlight the key issues to be considered in this review of Australia's tax and transfer systems.

<http://www.taxreview.treasury.gov.au>

(2008) 37 (3) *Australian Tax Review*

- Editorial - Climate ripe for tax change
- Chasing tax fraudsters using the tort of conspiracy – **Peter Edmundson**
- RAP(ping) in taxation: A review of New Zealand's Rewrite Advisory Panel and its potential for adaptation to other jurisdictions – **Adrian Sawyer**
- \$250 deduction denial for expenses of self-education: Retention of section 82A is a mystery – **Dale Boccabella**
- Income Tax in Common Law Jurisdictions; From the Origins to 1820 by **Peter Harris**

**D'Ascenzo, Michael** 'A fair go for taxpayers,' Launch of the Compliance program 2008-09 Parramatta, 13 August 2008

<http://www.ato.gov.au/corporate/content.asp?doc=/content/00159643.htm>

Davidson, Sinclair *Faulty arguments behind Australia's corporate tax*, Centre for Independent Studies, 2008, (Perspectives on Tax Reform (17), CIS Policy Monograph 87)

[http://www.cis.org.au/policy\\_monographs/pm87.pdf](http://www.cis.org.au/policy_monographs/pm87.pdf)

**Evans, Chris** 'Containing tax avoidance: Anti-avoidance strategies' [2008] *University of New South Wales Faculty of Law Research Series* 40

<http://law.bepress.com/cgi/viewcontent.cgi?article=1115&context=unswwps>

Humphreys, John *Exploring a Carbon tax for Australia* Centre for Independent Studies, 2007, (Perspectives on Tax Reform (14) CIS Policy Monograph 80)

[http://www.cis.org.au/policy\\_monographs/pm80.pdf](http://www.cis.org.au/policy_monographs/pm80.pdf)

**Kendall, Keith** 'Taxing carbon could be better bet than trading,' *The Age* 13 August 2008

<http://business.theage.com.au/business/taxing-carbon-could-be-better-bet-than-trading-20080812-3u4s.html>

Swan, Wayne 'Modern Federalism Not Creeping Centralism,' Address to the Institute of Public Administration Queensland Breakfast, Brisbane, Queensland, 30 July 2008

<http://www.treasurer.gov.au/DisplayDocs.aspx?doc=speeches/2008/024.htm&pageID=005&min=wms&Year=&DocType>

(2008) 31 (2) *UNSW Law Journal* Thematic Issue Australian Federalism

- Geoff Anderson: The Council of Australian Governments: A New Institution of Governance for Australia's Conditional Federalism.
- A J Brown: In Pursuit of the 'Genuine Partnership': Local Government and Federal Constitutional Reform in Australia.
- Alan Fenna: Commonwealth Fiscal Power and Australian Federalism.
- Brian Galligan: Processes for Reforming Australian Federalism.
- Andrew Lynch: Beyond a Federal Structure: Is a Constitutional Commitment to a Federal Relationship Possible?
- George Williams: Beyond a Federal Structure: Is a Constitutional Commitment to a Federal Relationship Possible?
- Anne Twomey: Regionalism – A Cure for Federal Ills?
- Cliff Walsh: The Economics of Federalism and Federal Reform.
- **Neil Warren**: Reform of the Commonwealth Grants Commission: It's All in the Detail.
- Kenneth Wiltshire: Australian Federalism: The Business Perspective.

**Overseas**

**Evans, Chris** 'Barriers to avoidance: Recent legislative and judicial developments in common law jurisdictions' (2007) 37 *Hong Kong Law Journal* 103-36; [2007] *University of New South Wales Faculty of Law Research Series* 12  
<http://www.austlii.edu.au/au/journals/UNSWLRS/2007/12.html>

Freedman, Judith (ed) *Beyond boundaries. Developing approaches to tax avoidance and tax risk management*, Oxford University Centre for Business Taxation, 2008 available free on line at <http://www.sbs.ox.ac.uk/Tax/publications/Beyond+Boundaries/bb.htm> This may also be purchased in hard copy for libraries etc and contains some very useful international comparisons on anti-avoidance provisions. There are also many working papers on the Centre website.

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23 Relationships, Boundaries, and Corporate Taxation: Compliance and Avoidance in an Era of Globalization - David Duff	197

Lang, Michael; Pistone, P; Schuch; J & Staringer, C *Introduction to European tax law on direct taxation*, Linde Verlag Vienna, 2008, ISBN 978-3-7073-0933-1 and Spiramus Press London, 2008, ISBN 978-1904905-86-8. The book aims at providing an introduction to European law on direct taxation without a focus on a specific national tax system. For more information and an order form see Institute for Austrian and International Tax Law [www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw)

Johansson, Asa and others *Taxation and economic growth*, OECD Economics Department, Working Papers No 620, 2008 <http://puck.sourceoecd.org/vl=3516460/cl=18/nw=1/rpsv/cgi-bin/wppdf?file=5kzhpz16qlhb.pdf>

Organisation for Economic Co-operation and Development (OECD) *Report on the Attribution of Profits to Permanent Establishments*, Final Report, 2008 The report provides guidance on the principles for attributing profits to a permanent establishment under Article 7 of the OECD Model Tax Convention on Income and Capital. <http://www.oecd.org>

Ring, Diane M 'What's at Stake in the Sovereignty Debate?: International Tax and the Nation-State' (April 14, 2008). Boston College Law School. Boston College Law School Faculty Papers. Paper 219. <http://lsr.nellco.org/bc/bclsfp/papers/219> Forthcoming in *Virginia Journal of International Law*, Vol. 49 (2008)

**Tooma, Rachel** *Legislating against tax avoidance*, International Bureau of Fiscal Documentation, 2008

**Warren, Neil** *A review of studies on the distributional impact of consumption taxes in OECD countries*, OECD Social, Employment and Migration Working Papers No 64, 2008 <http://www.oecd.org/dataoecd/34/57/40986444.pdf>

Winkler, Nina 'The reform of corporate taxation in the European Union' (April 1, 2008), *Working Papers in Corporate Law* in the NELLCO Legal Scholarship Repository. Link to abstract and full citation: <http://lsr.nellco.org/cornell/lps/clacp/9/> Download the paper: <http://lsr.nellco.org/cgi/viewcontent.cgi?article=1037&context=cornell/lps>

### 13 Quotable quotes

"Secretary: You will find in Section Two a table of 110 pages describing the tax bases and the tax rates right through from income tax applying to resident individuals, which everybody is familiar with, to things as unusual as the Queen Bee levy. It's quite a detailed table.

....

Journalist: But Mr Swan, can we just clear something up? I heard Dr Henry refer to the myriad of taxes and the Queen Bee levy, which I wasn't aware of...

Treasurer: I thought you'd know all about that."

....

Treasurer: I gave a speech in Brisbane the other morning about federalism where I remarked that lecture notes that I was using 30 years ago on federalism would be just as accurate today.

Source: Joint Press Conference with Dr Ken Henry Secretary of the Treasury Commonwealth Parliamentary Offices, Melbourne 6 August 2008. SUBJECT: Launch of the Discussion Paper on Australia's Future Tax System, Malcolm Turnbull <http://www.treasurer.gov.au/DisplayDocs.aspx?doc=transcripts/2008/106.htm&pageID=004&min=wms&Year=&DocType>

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'... leading Sydney silk Clarence Stevens, who was struck off in 2003 after failing to pay tax for 20 years ... regularly represented the ATO in court, ...'

Source: 'More taxing matters,' Hearsay, *Australian Financial Review* 15 August 2008 p 62

\*\*\*\*\*

"Most tax reform adventures end in tears because leaders can't escape overselling the national interest angle and then getting bogged down with the bribes. The longer the conversation runs on this or that tax, the more insistent are the claims from the greedy and the well intentioned alike that their particular niche is worthy of the most generous cheque."

Source: Megalogenis, George 'How to skin the fat cats' *The Weekend Australian* 9-10 August 2008 p 23

\*\*\*\*\*

"The popular entertainer recently confirmed to the Nine Network's 60 Minutes that the ATO was pursuing him.

He said that he was "insulted to be called a tax cheat" and that he had paid more than his fair share of tax.

"Right now they owe me, I think. They should have a statue of me in the Tax Office," Hogan said".

Source: McClymont, Kate 'Hogan's secret is out in tax probe,' *Sydney Morning Herald* 21 August 2008 - 11:31AM <http://www.smh.com.au/news/people/paul-hogans-secret-is-out-in-tax-probe/2008/08/21/1219262368212.html>

\*\*\*\*\*

"The Tax Office is in crisis, losing staff and focused on protecting revenue instead of revamping the tax system, says a newly retired assistant tax commissioner. The shortfall in staff is so severe that for months, employees highly skilled in law and accounting have been forced to man a call centre, and senior staff have not taken a holiday in five years.

In an article in *The Public Sector Informant* newspaper, John Passant warned that the Australian Taxation Office lacked strategic thinkers, wasn't facing up to international tax issues and ageing staff presented it with a demographic time-bomb."

Source: AAP 'Tax Office in crisis, says insider,' 17 August 2008 12:40am

## **ATTA News September 2008**

<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>

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### **1 Presidential column**

Dear ATTA Members

Earlier this week members were sent an email providing an update on the ATTA 2009 Conference. Unfortunately, Adrian Sawyer has been ill recently which has caused a delay in the review process of abstracts. Adrian has been in hospital and it will be some time before he is able to return to work. In the meantime, the other ATTA Conference Committee members, Alistair Hodson, Andrew Maples and Shelley Griffiths, have been working hard to ensure that everything is running smoothly. It is anticipated that notification of acceptances will go out on 30 September. If anyone has any concerns before then please contact Andrew Maples ([andrew.maples@canterbury.ac.nz](mailto:andrew.maples@canterbury.ac.nz)). In the interim, I suggest you take a look at the conference website for details of the program and keynote speakers. It is located at: <http://www.uco.canterbury.ac.nz/conference/atta09/index.html>

We wish Adrian a speedy recovery.

All the best,

Kerrie

## **2 ATTA 2009**

Dear All

The ATTA 2009 Conference is now less than 5 months away. Registration for the conference will be open from Monday 22 September and can be made on-line through the following link: <http://www.uco.canterbury.ac.nz/conference/atta09/>.

Some exciting events are planned. The Welcome Function on Monday 19 January will have a very New Zealand theme at the Tamaki Heritage Village Christchurch. This event commences with a cultural experience (with a cast of more than 40 actors) that spans more than 200 years of New Zealand history and concludes with an authentic Hangi Feast (a traditional Maori meal where food is cooked on hot rocks in an earth oven). The Conference Dinner on Tuesday is being held at the world-renowned Antarctic Centre (near Christchurch International airport). As well as being treated to a sumptuous meal guests will be permitted to wander through the Centre during the evening. For those who do not need to rush away on Wednesday at the close of the conference there will be a farewell barbeque at the University of Canterbury. A suggestion has been made that, depending on the weather, there be a Trans-Tasman cricket match (underarm bowling not allowed) – watch this space!

On a more solemn note, on 29 August, Adrian Sawyer was rushed into hospital with what turned out to be pancreatitis and gallstones. After being discharged on 12 September, he was readmitted on Tuesday 16 September. A CAT scan found that gangrene was in the pancreas necessitating urgent surgery. Adrian is expected to be in hospital for at least 3 months and will undergo further surgery on an ongoing basis. The surgeons are pleased with Adrian's progress to date. As a consequence and as already notified, while the process of reviewing abstracts is progressing well, we will not be in a position to advise acceptance of abstracts until 30 September. We apologise for any inconvenience this may cause and would encourage those who have submitted an abstract to keep working on your full paper. If you need to contact us please email [andrew.maples@canterbury.ac.nz](mailto:andrew.maples@canterbury.ac.nz) in the first instance.

Regards

Adrian Sawyer, Alistair Hodson, Andrew Maples and Shelley Griffiths  
The ATTA Organising Committee

## **3 Teaching in Hong Kong**

Food, some say, is the drug of first choice for many Chinese. Education, they continue, can credibly be argued to be the second. More than 16 years since I first moved to Hong Kong to teach (in late 1991), I remain persuaded by both these observations.

Over the course of my time here, British Hong has become the Hong Kong Special Administrative Region (HKSAR) of China (since July, 1997). Those who visit often ask, has Hong Kong changed greatly since 1997? My answer is, no more than usual. British Hong Kong was always changing. Since 1841, when Captain Elliot first raised the Union Jack over Hong Kong Island, it has changed from being the world's largest opium trading port, to being: a general China trade entry-point; a bloodied and impoverished Japanese Imperial prize; a light industry manufacturing powerhouse; and, today, a key financial and services centre. Probably the shakiest period during my time in Hong Kong was during the last year or two of British rule. The British still managed things well, in all the circumstances, but they knew they were going – and Beijing often made life as awkward as possible for the last British Governor, during that interval. It is true that the HKSAR sovereign is the largest One Party



State the world has ever seen. There have been some nervous moments since 1997, but Beijing has been highly selective about direct intervention in Hong Kong affairs. Thus the 11 years post 1997 have, overall, been more stable than the 1995-1997 period.

Perhaps I should add a health warning at this point. A colleague visiting Hong Kong from Australia about a year ago was moved to observe that I seemed to have become a Hong Kong patriot, in response to an excessively bouncy rebuttal on my part of the proposition that Hong Kong was a fading version of days-gone-by, now outclassed and outstripped by Shanghai. This was a “Happy Hour” discussion, I might add. Still, you need to be warned – I am cheerfully biased.

Over the interval I have been based in Hong Kong, there has been no shortage of “character-building” experiences, not least in the workplace. The most notable of these have had their source in workplace procedures and “collegiality-challenges”. The student-teacher experience has, by and large, been terrific. In these respects, working in Hong Kong is much the same as working in Australia. One immediate agreeable difference stands out, however. Colleagues in Hong Kong grumble, from time to time, about the university administration. I tell them I may need to send them on a “Re-education-Through-Labour” visit to an Australian University so they can savour the gold-standard in clunking, micro-meddling bureaucracy. From Day One, when I arrived at Hong Kong University (HKU) in August, 2006, my name was on the door, the email was humming and I had access to all facilities. Shortly prior to this, around 15 months after we made a long-planned move one floor down at Monash University, they still had not changed the names on the office doors and it took about a month, post move, to sort out Internet and phone connections.

My teaching in Hong Kong has all been Law School based. There are now three full-time Law Schools in Hong Kong (HKU, City University of Hong Kong (CityU) and the Chinese University of Hong Kong (CUHK)) plus the University of London, part-time LLB. (The latter program has the most students, as it happens.) The Faculty of Law at HKU is approaching its 40th anniversary. The School of Law at CityU is just on 20 years old. The Faculty of Law at CUHK only recently started. The enter scores, especially for English, vary across the three Law Schools, with HKU entrants having the best scores, CUHK next, then CityU.

Most of my teaching has been at CityU. Since 2006, it has been at HKU. Almost uniformly, the students I have taught have displayed first rate diligence. How effective this application has been has varied, however. During the 1990s, law in Hong Kong did not attract the best students: it was demanding intrinsically and because of the English language requirements plus local (and overseas) employment prospects were comparatively poor compared to, say, accounting or engineering. Within the student body, at this time, a minority of law students struggled badly despite putting in hours of work. Yet, even here, one regularly came across stories showing how hard-work-can-get-you-through. Students who failed badly doing the local post-LLB, Practical Legal Training course, if they got another chance, usually made good. First, once they got through the wretched disappointment period, they swiftly put that behind them – regret and resentment waste time. Next, they would (usually with success) apply themselves to learning how they had gone wrong.

Hong Kong retains one of the world’s most open economies. As Mainland China has continued to power ahead, the opportunities for advanced, cross-border related legal work have multiplied. Post-1997, many smart, multi-lingual, Australian-Chinese LLB graduates moved to Hong Kong where they tended to be notably more highly valued, frankly, than in Melbourne or Sydney. Later, numbers of good offshore school leavers thought, why not do the LLB in Hong Kong rather than in Australia, Canada or the UK. As a consequence, today, law generally – and at HKU, certainly - tends to attract numbers of very strong local students plus some excellent offshore LLB and exchange students. The quality of research post-graduate students (predominantly from Mainland China) is also on an upward curve.

Since I first arrived in Hong Kong I have taught Tax Law, Professional Conduct and Constitutional Law. I have also been involved, all along, in supervising research post-graduate students. I have enjoyed all this teaching.

Teaching Tax Law has been great. The HKSAR Tax System remains stunningly clear and simple compared to Australia. This means you can cover all of the fundamentals of a working system without need to resort to a blizzard of this is just the tip of the iceberg caveats. It is a very satisfying to be able to teach with so comparatively few, tax-miasma distractions. Teaching Professional Conduct has also been good – most of all because Hong Kong long ago copied the England and Wales model of a detailed Code of Professional Conduct that is generally comprehensive and well-focussed.

Perhaps best of all has been teaching Constitutional Law. The HKSAR is a First-World, common-law based, City-State, encompassed within, as noted above, the world's largest ever, One Party State. As constitutional experiments go, this one can truthfully be called unique. It is, of course, a work in progress – and will remain so for decades to come. A bit like teaching Constitutional Law in Australia pre-1914, perhaps – or in the US in the early 1800s – but, I suspect, rather more interesting given the very special Central-Regional relationship applying between Beijing and the HKSAR.

I took early retirement from Australian University life in 2006, helped by Mr Costello's super-tax changes. My working-retirement in Hong Kong has turned out especially well. But I know from full-time work here, that that, too, can be a great experience. In case anyone who reads this may be curious about teaching in Hong Kong, I would be happy to respond to any questions.

Now for the commercial! Last year, we established, at the Faculty of Law, HKU, the Taxation Law Research Programme (TLRP) within the Asian Institute of International Financial Law (AIIFL). The web link is: <http://law.hku.hk/aiifl/research/taxation.html> - where you can find more detailed information on the TLRP.

The TLRP has already run a number of seminars and one major international conference - and we welcome visitors (thus far we have had individual guests from Australia, Canada, New Zealand and the EU). The TLRP would be pleased to hear from you if you are a tax academic and you think you may be travelling through Hong Kong in the future. The best contact point for me is: [richard.cullen@gmail.com](mailto:richard.cullen@gmail.com)

Richard Cullen

#### **4 2008 Tax Research Network Conference**

The 2008 TRN conference was held at NUI Galway, 4-5 September and attended by over 100 delegates from around the globe. Conference organiser Dr Emer Mulligan and the TRN executive put together an excellent program with presenters from academia, industry and the Irish Revenue. UK presenters included Judith Freedman and Rita de la Feria (Oxford); and Lynne Oats and Penelope Tuck (Warwick). There were also presentations from academics from a range of European institutions including Poznan University, Leiden University and the Frankfurt School of Finance and Management. Maureen Young and Allister Young (Brock University), Kim Bloomquist (IRS), Stewart Karlinsky (SJSU) and Michael Walpole (UNSW) were also among the presenters. The papers were on a wide range of topics from 'Alternative Approaches to Tax Risk and Tax Avoidance' to 'Dividend Tax Capitalisation in UK Equities' and led to much interesting discussion and sharing of research. Other ATTA attendees included Paul Kenny (Flinders) and Lisa Marriott (Victoria). While the weather

was not brilliant (in spite of best attempts Emer was unable to keep the rain at bay), the Irish hospitality was excellent. The names of those that participated in the display of Irish dancing at the conference dinner (held at Glenlo Abbey) should probably best remain secret! The 2009 TRN conference is to be hosted by the University of Wales Institute Cardiff with Rebecca Boden and Malcolm James being the organisers. The dates for TRN 2009 are 10-11 September.

Margaret McKerchar

## **5 Graham Hill IFA Research Prize**

Applications invited GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program Vancouver, Canada, 31 August – 4 September, 2009

International Fiscal Association (Australian Branch) and Australasian Tax Teachers Association

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

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. Members of ATTA supervising eligible doctoral students are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

The Prize

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

The prize will next be offered in relation to the annual IFA Congress in Vancouver from 31 August to 4 September, 2009.

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

The winner must provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

The winner of the prize for 2007 was Ms Kathryn James of Monash University Law School.

Application process

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

Applications should be sent to Professor Dale Pinto of Curtin University of Technology, email [Dale.Pinto@cbs.curtin.edu.au](mailto:Dale.Pinto@cbs.curtin.edu.au) The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

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

Applications are due by 31 October 2008.

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

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

The winner of the prize will be announced at the Annual ATTA conference in January 2009, to be held in Christchurch, New Zealand. This allows time for the winner to prepare for the Poster Program at the IFA Congress in Vancouver which will be held 31 August to 4 September 2009.

## **6 Arrivals, departures and honours**

"The Assistant Treasurer, Chris Bowen MP, today announced the appointment of Mr Ali Noroozi as the Inspector-General of Taxation for a term of five years.

Mr Noroozi is currently the Tax Counsel for the Institute of Chartered Accountants in Australia.

"Mr Noroozi is a highly experienced tax professional with approximately 12 years experience at major law and accounting firms both in Australia and the United Kingdom, 5 years as Tax Counsel at the Institute of Chartered Accountants and a Master of Laws from the University of Sydney," Mr Bowen said.

"Mr Noroozi also has extensive experience as Tax Counsel for the Institute of Chartered Accountants in liaising with key taxation stakeholders, including Ministers, the Treasury, the Australian Taxation Office, the Board of Taxation.

"Mr Noroozi's experience in the private sector confirms the independence of the role of Inspector- General of Taxation and I wish him well in this important role to ensure improvements are made to taxation administration for the benefit of taxpayers."

Mr Noroozi will commence in the position on 6 November 2008. The outgoing Inspector- General of Taxation, Mr Vos AM, will continue to act in the position until 6 November 2008."

Source: Bowen, Chris Assistant Treasurer, Minister for Competition Policy and Consumer Affairs, Media Release 18 September 2008  
<http://assistant.treasurer.gov.au/DisplayDocs.aspx?doc=pressreleases/2008/076.htm&pageID=003&min=ceb&Year=&DocType>

## **7 Call for Atax Research Fellowship Applicants 2009**

In 2009 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 2009, 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 2009 must be received by 30 November 2008. Successful applicants will be notified by 31 December 2008 and undertake the Fellowship in 2009.

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 Housing and Taxation: A Research Symposium on Law and Economic Policy**

Australian Tax Research Foundation and The University of Melbourne Law School  
Thursday (pm) & Friday (all day) 27 & 28 November 2008, Melbourne

Former Labor leader Mark Latham recently suggested that government should do nothing about housing tax policy because any intervention will only make the situation worse – so that the best a government can aim for in tax and housing policy is “do no harm” (Financial Review, 10 July 2008, p. 70). Yet Australian governments already intervene massively in housing through state and federal tax systems. The impact of that intervention, and proposals for reform, demands examination, in light of the Henry Tax Review and policy concerns about affordability; declining home ownership; and the role of housing wealth in increasing inequality in Australia.

This Symposium will enable a detailed examination of tax law regimes on housing and the economic and regulatory consequences of those tax regimes. There will be a focus on Australian tax law and policy but comparative experience and research is welcome. There will be a limited number of papers and time for comment by discussants and for general discussion by academic, policy and industry participants.

Call for papers

Papers may address in detail a variety of tax law and economic issues. Topics include but are not limited to: is there any significant effect of taxes on housing and land prices in the Australian market context? What is the economic impact of specific federal or state tax regimes on investment in types of housing, such as affordable rental housing? What is the relationship between housing markets and other investment markets and hence the tax wedges between them? How do the fundamental structures of the income tax - including rules enabling negative gearing and exemption from capital gains tax - impact on these tax wedges for housing investment and ownership? How do regulatory requirements and tax regimes interact in respect of housing?

Written papers will be presented at the Symposium. It is intended that after presentation, papers will be refereed and published in a Special Issue of the Australian Tax Forum in 2009.

### **DEADLINES**

Submission of Abstract: 30 September 2008

Submission of accepted Written Paper: 20 November 2008

Submissions should be made to [law-tax@unimelb.edu.au](mailto:law-tax@unimelb.edu.au) or directly to Associate Professor Miranda Stewart at [m.stewart@unimelb.edu.au](mailto:m.stewart@unimelb.edu.au)

## 9 Doctoral news

### Graduations

Congratulations to **Philip Lignier** who was awarded his doctorate on *Identification and evaluation of the managerial benefits derived by small businesses as a result of complying with the Australian tax system*, at the University of New South Wales, Atax. His supervisors were Chris Evans and Margaret McKerchar.

\*\*\*\*\*

Congratulations to **Elfriede Sangkuhl** whose doctoral thesis *Rethinking the taxation of corporations* was awarded by the University of Western Sydney on 24 September 2008. Her supervisors were Scott Mann and Michael Blissenden.

## 10 Some pre 1996 Explanatory Memoranda to Bills now on the Net

As electronic copies of EM s to Commonwealth Bills are created by our interlibrary loans staff as a result of requests, I am loading them onto our web page. I have expanded the Library's Index to EM s, originally compiled by Dr Patrick O'Neill, to cover the period 1983-1995 (a period we are asked for the most).

The text of the EM is linked to the title of the bill at:

<http://www.aph.gov.au/library/pubs/explanmem/index.htm>. This list is linked from the Library's Law Internet Resources page at

<http://www.aph.gov.au/library/intguide/law/index.htm> .

The earliest EM is for the Commonwealth Electoral Bill 1905. The latest is for the Excise Tariff Proposal (No. 1) 2008 / Customs Tariff Proposal (No. 1) 2008 [Alcopop tax] which doesn't quite fit into any list but I added it to the 1983+ list as the Table Office did not publish an electronic copy.

They are being added as images and are therefore not searchable. This is because our current photocopiers do not provide OCR copies.

I'm sure one day ComLaw will back capture all these EM s and provide authorised copies but in the meantime, we all owe Patrick O'Neill a huge debt for compiling and publishing this list and its accompanying article, as well as our inter library loans staff for copying and forwarding me copies of EM s.

Most EMs from 1996 are available on the Parliament House website (at

<http://www.aph.gov.au/bills/index.htm>) but only those received in electronic format from Government Departments have been loaded. I understand that ComLaw takes it copies from the Parliament House site. Recently a pre 1936 tax EM was loaded onto this site. For some reason ATO ignores pre 1936.

Roy Jordan, Senior Law Librarian, Parliamentary Library, Department of Parliamentary Services, Parliament House, PO Box 6000, Canberra A.C.T. 2600 Tel: + 61 2 62772524; Fax: + 61 2 62775286. Email: [roy.jordan@aph.gov.au](mailto:roy.jordan@aph.gov.au)

For key Internet law links see: <http://www.aph.gov.au/library/intguide/law/index.htm>

Editor's note: Readers are fortunate in being able to access many older tax related explanatory memoranda and Second reading speeches via the ATO website.

## **11 New MA in Taxation at London University**

Complete innovations in tax teaching do not occur every day. However, at the end of September this year there will be just such an innovation with the introduction of a new MA in Taxation (Law, Administration and Practice) in the School of Advanced Studies at London University. The new degree will be based at the Institute for Advanced Legal Studies, which is part of the School of Advanced Studies.

Over the past twenty years or so, London University has built up a strong international reputation for its tax teaching, particularly in the form of the Inter-collegiate LLM (Master in Laws) degree. As a result of changes in London University, the Inter-collegiate LLM has been replaced by separate, college-based LLMs. The LLM degrees offered by King's College London, the London School of Economics and Queen Mary College all continue to offer a number of tax options (information about the individual, college-based LLMs can be obtained from the individual colleges).

The new MA is designed to be a different form of degree, and certainly not a replacement or competitor to the college-based LLMs. In particular, the MA will focus on areas outside of tax law, and will be available to students who do not have a prior legal degree or existing experience in the tax field. The MA is aimed at students with a good first class degree (whatever subject that may be in) who are working or intend to work in the tax field and who want to undertake an intensive, academic study of taxation. The main target body of students are those who are already two or three years' post-qualification (whether as an accountant, tax officer or CTA), who has decided that his or her professional life is likely to focus largely on taxation, and who wishes to spend some time on an in-depth study of taxation from an academic viewpoint.

The degree is a modular degree, designed to be taken either over one year as a full-time student or two years as a part-time student. Over the period the student is registered, he or she is required to complete ten units, each unit consisting of twenty-four hours of classroom teaching, together with background reading outside of the classroom, and followed by an assessment to determine that the student has completed that unit. The forms of assessment vary from unit to unit, depending on the choice of the teacher or teachers concerned: in some cases the assessment will be an examination, in others it will be one or more extended essays.

A key feature of the teaching for the MA is that it is designed to be accessible to those who are in full-time employment. Thus, the majority of the units will be taught over long weekends, generally with six hours teaching on each of a Saturday and Sunday for two weekends. Students will then be given background reading to complete outside of those weekend sessions, and the assessments will be given to students so that it can be completed without interfering with the students' work commitments. At present, it is planned that one course – Introduction to UK Taxation – will be taught over a block week with six hours a day on four days of the week. Two or three other courses will be taught in the evenings from six to eight o'clock in Central London. The majority of courses, however, will be taught over weekends. Some students who have already applied for the degree are, in fact, based outside of the UK and plan to fly in on Friday evening and out on Sunday evening for the weekends in which they have lecture courses.



For the first year of teaching, the plan is to offer some twelve course units. Aside from Introduction to UK Taxation, these units include: Taxation of Business Profits; Comparative Corporate Taxation; European Union Tax Law (both a basic and advanced course); International Tax Law (again both a basic and an advanced course); Customs & Excise; Taxpayer Protection; and Ethical Issues of Tax Practice. One of the advantages of the MA format – which makes it particularly exciting – is the ability to introduce new course units which have not previously been taught in tax degrees in the UK or, in some cases, anywhere in the world. The course in Taxpayer Protection is one of these innovative courses; the course in Ethical Issues is also quite novel for this country.

Aside from taking these courses as part of the MA degree, it will also be possible for those who are interested to take individual courses as “occasional students”. The normal pattern for part-time students would be to take five course units in their first year and five course units in their second year. In practice, this means a commitment of attending ten long weekends of lecturing during each of the two years. Students who plan to take the course, however, will also need to commit to a substantial amount of background reading and research outside the lectures, as well as completing the assessment for each course. The teachers for the MA include a number of full-time or part-time academics, as well as tax practitioners. Teachers include Philip Baker, Peter Harris (of Cambridge University), Mark Bowler-Smith (of Aberdeen University) and Keith Gordon. Each course unit has one or two course co-ordinators who will take primary responsibility for the teaching. However, one of the advantages of the degree being based in London is that a number of guest lecturers have agreed to assist with the teaching.

Anyone who is interested in the degree should contact Wendy Maloney at the Institute for Advanced Legal Studies (her e-mail address is [wendy.maloney@sas.ac.uk](mailto:wendy.maloney@sas.ac.uk); telephone number 020 7862 5839). Those who are interested in attending individual courses as a occasional students are also asked to contact Wendy Maloney. Further information about the degree can be obtained over the internet from [http://ials.sas.ac.uk/postgrad/courses/MA\\_tax\\_law.htm](http://ials.sas.ac.uk/postgrad/courses/MA_tax_law.htm)

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

### **Local**

**Atax's research seminar series** for S 2, 2008 are as follows:  
Friday, 26 Sep 08: A/Professor Borbala Kolozs (Eotvos Lorand University, Hungary, 2008 Atax Research Fellow): 'Tax compliance from a European perspective'  
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.

### **Jurisprudential Perspectives of Taxation Law**

Members of ATTA are warmly invited to the seminar series on Jurisprudential Perspectives of Taxation Law, that is, studies of the application of theories of legal philosophy to tax law reasoning, along the lines of papers that John Prebble of Victoria University of Wellington has presented at recent ATTA conferences. Brief details are:

September 29 to October 3, Melbourne University, intensive LLM course covering all the above plus six or eight additional topics, with academics warmly invited to participate.  
Instructor: Professor John Prebble.  
Flyers for the two series follow, below. Inquiries to: [john.prebble@vuw.ac.nz](mailto:john.prebble@vuw.ac.nz)

**Melbourne Law School** New subject: Jurisprudential Perspectives on Tax Law

Lecturer: Professor John Prebble, Victoria University of Wellington, New Zealand

Date: 29 September – 3 October 2008, 9.30am – 4pm

Location: Melbourne Law School, 185 Pelham Street Carlton

This new subject approaches tax law as a subject of jurisprudential study. In doing so, some answers are sought as to why, despite all attempts to improve it, the tax law merely becomes more complex. Students will engage in close analysis of reasoning in tax judgments with readings in legal philosophy and, on completion, will have a deep understanding of the nature of tax law and of the way in which tax law differs from other law. Specific topics within the subject include:

- Selected income tax judgments, mainly dealing with the capital/revenue distinction and tax avoidance
- Theories as to why tax law is relatively incomprehensible compared with other law, including:
  - The incoherence of tax law
  - Ectopia of tax law ('ectopia' refers to the dislocation between tax law and the economic gains that are its target)
  - Tax law as an autopoietic system (that is, a closed, self-generating system that is not necessarily closely connected to economic gains)
  - Studies of tax law in the light of basic jurisprudential concepts such as the rule of law, ethics, reasoning by analogy, and form and substance.

**Stamp Duty Forum: Future directions in stamp duty practice**, 22-24 October 2008, Grace Hotel, Sydney

- Discover how the WA Duties Act 2008 affects wide-ranging transactions
- Gain insight into the workings of the state land rich provisions
- Update your knowledge of the latest case law and legislative developments
- Understand effective structuring for CGT and GST purposes
- Find out how to establish and maintain stamp duty effective public and wholesale unit trusts
- Have your say in the interactive Panel on Antiavoidance provisions
- Investigate carbon trading impacts on stamp duty

Expert speakers include:

Richard Giannone, Partner, Freehills

Barbara Phair, Partner, Blake Dawson

Mark Robertson, Barrister,

Wentworth Chambers Sydney

Angela Melick, Partner, PricewaterhouseCoopers

Adrian Chek, Partner, Allens Arthur Robinson

Fiona Giuseppi, Partner Indirect Tax, KPMG

Gary Chiert and Dixon Hearder, Partners, Corrs Chambers Westgarth

Register Today! Ph: 1800 772 772 or visit [www.lexisnexis.com.au/pd](http://www.lexisnexis.com.au/pd)

**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 B (Companies & Consolidation): Semester 2, Thursdays 6—8pm

Goods & Services Tax Principles: Semester 2, Mondays 6—8pm

Jurisprudential Perspectives of Taxation: 29 September—5 October

Tax Treaties: 15—21 October

Taxation Litigation: Semester 2, Tuesdays 6—8pm

Taxation of Business & Investment Income B: Semester 2, Wednesdays 6—8pm

Taxation of Financial Instruments: 5—11 November

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 2, 2008. Units available include:

Comparative Income Taxation – Intensive Mode – October 23, 24 & 27-29 (9.00 am – 3.30  
pm)

GST - International Issues – Intensive Mode – October 8 -10 & 13, 14 (9.00 am – 3.30 pm)

NZ International Taxation – Intensive Mode – September 18, 19 & 22-24 (9.00 am – 3.30  
pm)

Public Policy - Intensive Mode – September 25-27 & 29, 30 (9.15 am - 5.00 pm- Saturday  
until 4.30 pm)

Tax Treaties – Intensive Mode – September 25, 26, 29, 30 & October 1 (9.00 am – 3.30 pm)

Taxation of Business & Investment Income B – 13 Thursday evenings commencing 31 July  
(6.00 pm – 8.00 pm)

Taxation of Mergers and Acquisitions – Intensive Mode – October 2, 3 & 7-9 (9.30 am – 3.30  
pm)

To obtain a full copy of the booklet relating to Single Unit Enrolment in Semester 2, 2008,  
please download the following document from the Law School's website:

[http://www.law.usyd.edu.au/LPD/docs\\_pdfs/2008/SUEsem2\\_2008.pdf](http://www.law.usyd.edu.au/LPD/docs_pdfs/2008/SUEsem2_2008.pdf)

Taxation Law Unit Descriptions are listed on pages 25-29 of that document.

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 Legal Professional Development Program, Sydney Law School (Telephone No. 9351 0238 or email: [V.Carey@usyd.edu.au](mailto:V.Carey@usyd.edu.au)) If you would like to undertake a Postgraduate Course and require additional information please contact the Law School to obtain an information pack. Contact [law.info@usyd.edu.au](mailto:law.info@usyd.edu.au); phone: 9351 0351; or visit the website: [www.law.usyd.edu.au](http://www.law.usyd.edu.au) and click on “future students”.

**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>

Taxation Institute's **International Conference** ‘A Professional Pilgrimage,’ Monday 3rd November 2008 to Wednesday 5th November 2008 Taj Mahal Hotel - New Delhi.

The technical program is being finalised and will be available in February 2008.

Now is the time to seek technical and practical insights into the taxation issues that are emerging from the increasing opportunities to do business overseas. In particular the Conference will focus on tax issues and the business relationship between Australia and India in this regard. Some of the wide ranging issues that will be covered at this conference 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

As expected an excellent line up of speakers will ensure you are fully informed, including: Gordon Cooper - Cooper & Co, NSW, Indian Finance Minister, Prashant Khatore - Ernst & Young, New Delhi and Gil Levy - MGI Boyd, NSW.

Registration fee is \$2,500 and includes:

- Conference registration
- Morning and afternoon teas
- Lunches
- A ticket to the Welcome Cocktail Function (Monday 3rd November 2008)
- A ticket to the Conference Dinner (Tuesday 4th November 2008)

Please note all flights, accommodation, transfers, tours and incidentals will be an additional cost to the delegate and accompanying persons. For further information, please contact:

Sarah Hadfield, National Events Manager, Taxation Institute of Australia T: 1300 733 842 | E: [nationaleducation@taxinstitute.com.au](mailto:nationaleducation@taxinstitute.com.au)

Monash University Business and Economics **50th Anniversary Public Lecture Series**,

Professor Philip Adams on ‘Insurance against catastrophic climate change: How much will an emissions trading scheme cost Australia?’ Thursday 27 November 2008 6:00pm, BMW Edge Federation Square, Melbourne, Contact Details: [50years@adm.monash.edu.au](mailto:50years@adm.monash.edu.au) (03) 9903 4802

**Twenty First Annual Australasian Tax Teachers Association Conference 2009**, 19 - 21 January 2009, University of Canterbury, Christchurch, New Zealand. Organising committee: Adrian Sawyer; Shelley Griffiths; Alistair Hodson and Andrew Maples. Contacts: [atta09@uco.canterbury.ac.nz](mailto:atta09@uco.canterbury.ac.nz); Phone: +64 3 364 2162; <http://www.conference.canterbury.ac.nz/atta09>

**Judicial Reasoning: Art or Science?** 7-8 February, 2009, Canberra ACT. The conference is being jointly presented by the National Judicial College of Australia, the ANU College of Law and the Australian Academy of Forensic Sciences. Call for papers.

The Conference will be held on Saturday 7 February and Sunday 8 February 2009 at the Australian National University in Canberra. Papers are sought which address the following topics:

Judicial reasoning - how judicial officers make decisions

- o The influence of social changes
- o Judicial values
- o Impartiality and unconscious bias
- o Judicial reasoning in fundamental rights cases
- o Political influences on judges
- o Judicial perceptions of the expert witness

The biology and psychology of judicial reasoning

- o Neuroscience
- o Psychology
- o Genetics
- o Decision science

Technology influencing judicial reasoning

- o Computer assisted judging (sentencing databases)
- o Interactive visual evidence
- o Science translation

If you would like to be a contributor please send an expression of interest by 15 August 2008

- by email to [ea@njca.anu.edu.au](mailto:ea@njca.anu.edu.au)

- by mail to The Organising Committee, PO Box 8102 ANU A.C.T. 2601

- by fax to 02 6125 6651

Please indicate a proposed topic or topics. All proposals will be treated confidentially.

## Overseas

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

Asia-Pacific Centre for Environmental Law, Law Faculty, National University of Singapore.

**The Ninth Global Conference on Environmental Taxation**, Thursday 6 November to

Friday 7 November 2008. "Environmental Taxation and Challenges of the Urban

Environment: Role of Taxation and other Market-based Instruments –

Exchange of Experiences between Developed and Developing Countries"

**Call for Papers:** The 9th Global Conference on Environmental Taxation will be hosted by

the Asia-Pacific Centre for Environmental Law (APCEL), Faculty of Law, National

University of Singapore (NUS). Other partners include the Centre on Asia and Globalisation

at the Lee Kuan Yew School of Public Policy, NUS; the Association of Chartered and

Certified Accountants in Singapore (ACCA), the IUCN Academy of Environmental Law, the

International Tax and Investment Centre (ITIC) in Washington DC, and the Environmental

Tax Policy Institute, Vermont Law School, USA.

<http://law.nus.edu.sg/apcel/conference/gcet/index.html>

Successful applicants must provide a draft copy of their papers by 15 October 2008.

Presenters will have the opportunity to submit their final papers for consideration towards publication.

**Canadian Tax Foundation** Event schedule 2008 <http://www.ctf.ca/profDev/schedule1.asp>

**Institute for Austrian and International Tax Law of the Vienna University of Economics and Business Administration** ([www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw)) Conference on **Recent and pending cases at the ECJ on direct taxation**, Vienna, 25-27 September 2008, more information at <http://hugo.wu-wien.ac.at/taxlaw/events/ECJ2008InvitationConference.pdf>

The **Institute for Austrian and International Tax Law** is going to organize a one-week intensive seminar from Jan 19 to 24, 2009. It will be dealing with “current and practical problems in tax treaty application”. The seminar will be given in English. For further information about lecturers, topics and participation fees please see our homepage [www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw). As the access will be limited, we would suggest you to apply, soon.

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone

Institut für Österreichisches und Internationales Steuerrecht Institute for Austrian and International Tax Law; Wirtschaftsuniversität Wien Vienna University of Economics and Business (WU)

1090 Wien, Althanstraße 39-45

Tel: 0043/1/313 36 5920; Fax 730

e-mail: [renee.pestuka@wu-wien.ac.at](mailto:renee.pestuka@wu-wien.ac.at)

<http://www.wu-wien.ac.at/taxlaw> (Institut)

<http://www.international-tax-law.at> (Postgraduate Studium)

**Value Added Tax and Direct Taxation – Similarities and Differences International Network for Tax Research (INTR) Conference** organized by the Institute for Austrian and International Tax Law, WU, Vienna and the Institute for VAT Research at Stockholm University **Call for papers:** The Institute for Austrian and International Tax Law, WU, Vienna and the Institute for VAT Research at Stockholm University are organizing an INTR Conference on “Value Added Tax and Direct Taxation – Similarities and Differences”. We want to bring together experts in the area of direct taxation and of VAT and discuss similarities and differences. VAT will serve as a starting point for comparisons. We would like to find out what we can learn from each other. Tax experts are invited to let us know whether they are willing to prepare a paper on one of the topics mentioned below. Please let us know until September 30, 2008 and send your email to [renee.pestuka@wu-wien.ac.at](mailto:renee.pestuka@wu-wien.ac.at). Please indicate if and to which extent you would need a financial subsidy for travel and accommodation to be able to participate in the conference (in case your home institution does not reimburse your expenses). The conference will be held from Thursday, March 26 (7 p.m.) to Saturday, March 28 (5.30 p.m.), 2009, in Vienna at the premises of WU. Papers would have to be delivered not later than January 15, 2009. They will thereafter be distributed by the conference committee to all participants as soon as possible. Participants are asked to study all the papers before the conference. Authors will not present their papers at the conference. Instead, a discussant will highlight and critically comment selected main ideas of the papers, in order to stimulate a lively discussion. Of course, authors are invited to contribute to the discussions and to “defend” their ideas. The conference committee (Eleonor Alhager, Uppsala University; Michael Lang; WU Wien; Peter Melz, Stockholm University) will approach all colleagues who offered to prepare a paper in early October 2008.

Topics for Papers

I. Principles

VAT/GST and direct taxes: Different purpose

VAT/GST and direct taxes: How to distinguish?

The principle of neutrality: VAT/GST vs. direct taxation

Origin and destination principle (in VAT/GST) vs. source and residence principle (in direct taxation)

II. Double (Non-) Taxation

Reasons for and consequences of double (non-)taxation: VAT/GST vs. direct taxation

Intended and unintended double non-taxation: VAT/GST vs. direct taxation

Anti-abuse (e.g. ECJ in Halifax and Cadbury Schweppes): VAT/GST vs. direct taxation

### III. Taxpayer I – Fundamental Issues

Nexus for taxpayer (residence, establishment of business, fixed establishment, permanent address, usual residence, etc.) in VAT/GST vs. direct tax treaties

Taxable persons and economic activities: VAT/GST vs direct taxes

Registration requirements: VAT/GST vs direct taxation

### IV. Taxpayer II – Group of Companies

Cross-border group taxation regimes: VAT/GST vs. direct taxation

Relations between head offices and permanent establishments: VAT/GST vs. direct taxation

Relations between associated companies (as in a group of companies): VAT/GST vs. direct taxation

### V. Allocation of Taxing Rights Between States I

Place where the supply/activity is effectively carried out as allocation rule: VAT/GST vs. direct taxation

### VI. Allocation of Taxing Rights Between States II

Taxing rights in relation to immovable property: VAT/GST vs. direct taxation

Special rules in relation to means of transport: VAT/GST vs. direct taxation

### VII. Effects of Existing Tax Treaties on VAT

Relevance of Art. 24 OECD MC (Non-Discrimination) for VAT/GST

Relevance of Art. 25(3) OECD MC (Mutual Agreement Procedure) for VAT/GST

Relevance of Art. 26 OECD MC (Exchange of Information) for VAT/GST

Relevance of Art. 27 OECD MC (Assistance in Collection of Taxes) for VAT/GST

### VIII. How to Allocate Taxing Rights Between EU-Member-Countries and Other Countries: Direct Taxes vs. VAT/GST

Unilateral measures to avoid double (non-)taxation: VAT/GST vs. direct taxation

Recommendations and other types of soft law – Experiences in VAT/GST vs. direct taxation

Legal instruments to allocate taxing rights between states in direct taxation (e.g. bilateral tax treaties) and their usability for VAT/GST purposes

Non-Tax-Conventions with the effect of allocating taxing rights between states in direct taxation and in VAT/GST

### **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

International Taxation of Trusts - This course is for tax professionals who deal with international tax law on a regular basis and who need to understand the specific taxation issues raised by private and family trusts. Location: Amsterdam; 22 - 24 September 2008  
International Tax Planning for Multinational Enterprises New location - This course provides 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. Location: Hong Kong 16 & 17 October 2008  
International Tax Aspects of Permanent Establishments New location - This course explores the concept of permanent establishment in depth. Location: Hong Kong 27 - 29 October 2008  
Permanent Establishment Workshop New location - Understanding the PE concept is one thing. Being able to proactively identify possible PEs within an organization is certainly more difficult. Through the use of case studies and role plays this course looks at the various scenarios where PEs are commonly overlooked, and which could result in detrimental tax planning. Location: Singapore 27 & 28 November 2008

**International Fiscal Association Congresses** <http://www.ifa-belgium.eu>

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>

The **Taxation Law and Policy Research Institute at Monash, in conjunction with the Cegla Center at the University of Tel Aviv**, is hosting a colloquium on Tax Law and Culture in Prato, Italy, Tuesday, 9 June to Thursday, 12 June 2009 Monash Centre, Prato, Italy. A very limited number of places will be available for non-presenters. If you're interested in attending, please let Rick Krever <[Rick.Krever@buseco.monash.edu.au](mailto:Rick.Krever@buseco.monash.edu.au)> know as soon as possible.

Presenters at the conference will include:

Prof. Neil Brooks, Osgoode Hall Law School

Prof. Steve Banks, UCLA

Prof. Assaf Likhovski, University of Tel Aviv

Prof. Yoram Margalioth, University of Tel Aviv

Prof. Marjorie Kornhauser, Arizona State University

Prof. Jinyan Li, Osgoode Hall Law School



Prof. Tsilly Dagan, Bar Ilan University  
Prof. Carlo Garbarino, University Bocconi  
Prof. Michael Livingston, Rutgers University  
Ms. Kathryn James, Monash University  
Prof. David Duff, University of British Columbia

A brief description of the conference subject matter follows:

Modern states cannot exist without complex tax systems. Taxes are a major way of financing the public sector, promoting distributional justice, and creating economic and other incentives. But taxes also reflect cultural preferences of groups and nations. In what ways do different tax systems reflect different cultural preferences? What role does the culture of a specific country have in shaping tax policy and tax law? What happens when a tax norm is transferred from one culture to another?

The rise of a connected and global economy, the immense growth of international business and investment activities, and the widespread movement of people, capital and ideas across national borders, all these provide ample opportunities for drawing fascinating comparisons between the tax laws and cultures of different societies, looking at the role that ideas, social norms and political forces play in the evolution of tax law. These questions are not merely academic. In our contemporary globalized world, they are crucially important for lawyers interested in tax law as well as politicians, policy-makers, tax officials interested in tax policy.

The conference seeks to explore the relationship between tax law and culture using a comparative methodology. In recent years there has been a revival of interest in comparative law. An interdisciplinary scholarship, sensitive to economic, cultural, political and historical perspectives has replaced the formalist and descriptive methodology that has dominated comparative law studies in the past. A somewhat similar development has occurred in recent decades in the study of tax law and policy. Here too, interdisciplinary, critical scholarship that emphasizes cultural, political and historical perspectives has emerged. However, most of the critical tax scholarship written today is still confined to a national framework. While the revival of interest in comparative law has had important effect on various legal fields, such as corporate and constitutional law, the reemergence of comparative law as an important methodology of legal scholarship has not yet had a substantial impact on the study of tax law. There are a few studies that have attempted to examine tax law from a comparative perspective, but most of these studies adopt a black-letter, technical perspective which describes differences in the legal rules in different countries without attempting to link these differences to economic, social and cultural factors. In other words, tax scholarship still does not have a developed body of scholarship which analyzes the links between specific tax doctrines and wider cultural views of taxation, citizenship and society, using a non-formalist methodology. There is therefore an obvious and urgent need for a more thorough and broader examination of the topic, one which can only be undertaken by a collaborative effort of a group of scholars.

The conference will serve as a forum for interdisciplinary exchange of knowledge on the subject. It will jump-start the study of a novel area of tax law that is much needed today, and provide a forum for a group of leading scholars with interest in the subject to inspire the development of the theoretical interdisciplinary theoretical grounding.

Some of the questions we plan to discuss include: The influence of culture on tax legislation and case-law (for example the different application of the personal-business dichotomy in different countries or the effect of culture on different conceptions of residency or income); Transferring tax norms between cultures and societies; The relevance of traditional comparative law categories (such as the common-law/continental divide) to tax law; the relationship between transplanted tax law and economic and political development; path

dependency and separate development in tax law; The effect of globalization on tax norms in different societies.

**Tax Research Network conference**, 10-11 September 2009, University of Wales Institute Cardiff with Rebecca Boden and Malcolm James being the organisers.  
<http://www2.warwick.ac.uk/fac/soc/wbs/research/trn/events>

**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.

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

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>  
New South Wales Bar Association

[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)

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

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.hg.org/calendar.html>

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index

<http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

### 13 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

#### Local

Austin, Anthony; Heffernan, Maree and David, Nikki *Academic authorship, publishing agreements and open access: Survey results*, The OAK Law Project Queensland University of Technology, 2008 [http://eprints.qut.edu.au/archive/00013623/01/13623\\_3.pdf](http://eprints.qut.edu.au/archive/00013623/01/13623_3.pdf)

Barry, Paul *Rise and rise of Kerry Packer uncut*, Rev ed, North Sydney, Transworld, 2007, Chapter 20 Kerry and the taxman, pp 399-418

Bowen, Chris MP, Assistant Treasurer and Minister for Competition Policy and Consumer Affairs, Address to the Victorian Tax Bar, Melbourne - 22/08/2008  
<http://assistant.treasurer.gov.au/DisplayDocs.aspx?doc=speeches/2008/008.htm&pageID=005&min=ceb&Year=&DocType=>

Brown, AJ & Bellamy, JA *Federalism and regionalism in Australia: New approaches, new institutions?* Canberra, ANU E Press, 2007

[http://epress.anu.edu.au/anzsog/fra/pdf/whole\\_book.pdf](http://epress.anu.edu.au/anzsog/fra/pdf/whole_book.pdf)

Part 1. Setting the Scene: Old Questions or New?

Chapter 1. Introduction - A J Brown and Jennifer Bellamy

Chapter 2. Federalism, Regionalism and the Reshaping of Australian Governance - A J Brown

Chapter 3. The Political Viability of Federal Reform: Interpreting Public Attitudes - Ian Gray and A J Brown

Part 2. Drivers for Change: New Approaches to Federalism and Regionalism

Chapter 4. Towards a Wider Debate on Federal and Regional Governance: The Rural Dimension - Mal Peters

Chapter 5. Rescuing Urban Regions: The Federal Agenda - Brendan Gleeson

Chapter 6. The Challenge of Coastal Governance - Mike Berwick

Chapter 7. Adaptive Governance: The Challenge for Regional Natural Resource Management - Jennifer Bellamy

Chapter 8. Regionalism and Economic Development: Achieving an Efficient Framework - Andrew Beer

Chapter 9. Reconceiving Federal-State-Regional Arrangements in Health - Andrew Podger

Part 3. New Institutions? Approaching the Challenge of Reform

Chapter 10. Taking Subsidiarity Seriously: What Role for the States? - Brian Head

Chapter 11. How Local Government Can Save Australia's Federal System - Paul Bell

Chapter 12. Reforming Australian Governance: Old States, No States or New States? - Kenneth Wiltshire

Chapter 13. Quantifying the Costs and Benefits of Change: Towards A Methodology - Christine Smith

Chapter 14. Where To From Here? Principles for a New Debate - A J Brown and Jennifer Bellamy

Appendix Reform of Australia's Federal System: Identifying the Benefits

Costello, Peter with Coleman, Peter *The Costello memoirs*, Carlton, Vic, Melbourne University Press, 2008, \$54.99 RRP and available discounted for \$32.95. See Kerr, Christian 'Costello's memoirs already consigned to bargain bins' *The Australian* 18 September 2008 p 5

Nielson, Leslie *Tax deductible carbon sink forests?* Information and Research Services, Parliamentary Library, Research Paper No 4, 22 August 2008

<http://www.aph.gov.au/library/pubs/rp/2008-09/09rp04.pdf>

(2008) 18 (1) *Revenue Law Journal* <http://epublications.bond.edu.au/rlj/recent.rss>

- Tax Evasion Behaviour and Demographic Factors: An Exploratory Study in Australia - **Ken Devos**

- Retrospectivity - Jim Corkery

- E-Commerce Tax: How The Taxman Brought Geography To The 'Borderless' Internet - Dan Svantesson
- Retro Active Tax Legislation: A 'Deaf Leopard' and His Spots - Tim Jay
- Inclusion in Cost Base Of Investment Property Of Interest Denied Deductibility Under A Split Loan Because Of Part IVa: Some Follow Up Analysis - **Dale Boccabella**
- The Simplified Tax System - Has It Simplified Tax At All And, If So, Should It Be Extended? - **John Tretola**
- When Is An Acquisition By A 'Trust' For GST Purposes? - **Peter Edmundson**
- JMA Accounting: Judicial Diminution of Professional Privilege in Tax Investigations? - **Rodney Fisher**
- The Limited Impact Of Whitfords Beach In Urban Land Development - **Geoffrey Hart**
- Federal Commissioner Of Taxation V Hart: Did the High Court set the Threshold too Low? - **Linda Zeman**

Sammut, Jeremy 'A High-tax Future for Gen X and Y? Medicare and the intergenerational crisis' (2008) 24 (3) *Policy* 21-25  
[http://www.cis.org.au/Policy/spring\\_08/links/sammut\\_spring08.pdf](http://www.cis.org.au/Policy/spring_08/links/sammut_spring08.pdf)

Tax Design Review Panel *Better tax design and implementation*, A report to the Assistant Treasurer and Minister for Competition Policy and Consumer Affairs, 2008  
[http://www.treasury.gov.au/documents/1342/PDF/tax\\_design\\_review\\_panel\\_report.pdf](http://www.treasury.gov.au/documents/1342/PDF/tax_design_review_panel_report.pdf)

Taylor, Sharon; Juchau, Roger & Houterman, Beverly *Financial planning in Australia*, 3<sup>rd</sup> ed, Chatswood, LexisNexis Butterworths, 2008. Of particular interest are Chapters 9-14

- 9 Taxation – Overview and Income
- 10 Taxation – Deductions, Offsets and Other Taxes
- 11 Taxation – Bring it all Together: Tax Planning
- 12 Personal Use of Credit, Debt and Lending Issues in Home Ownership
- 13 Life Insurance
- 14 Income Protection Insurance and Health Insurance

## **Overseas**

*Asia-Pacific Tax Bulletin* Issue No. 4 (2008)

- China - The Taxation of Foreign Enterprises - William Chan, Jeffery Kadet and Steven Tan
- International Tax Considerations - Pieter L de Ridder and Josine SA van Wanrooij
- Partnerships in China - The New Frontier - Nancy Marsh, Jeffery Kadet, Bill Ye and Grace Wang
- Taxation of Foreign Investment in the Real Estate Market - Jiang Bian
- Structuring an Appropriate Transfer Pricing Policy - Glenn DeSouza

Avi-Yonah, Reuven S 'The OECD Harmful Tax Competition Report: A 10th Anniversary Retrospective' (August 1, 2008). University of Michigan John M. Olin Center for Law & Economics Working Paper Series. Working Paper 89  
<http://law.bepress.com/umichlwps/olin/art89>

Avi-Yonah, Reuven S 'Back to the Future? The Potential Revival of Territoriality' (July 29, 2008). University of Michigan John M. Olin Center for Law & Economics Working Paper Series. Working Paper 88 <http://law.bepress.com/umichlwps/olin/art88>

*Bulletin for International Taxation* Issue No. 8/9 (2008)

IFA ISSUE - ARTICLES

Welcome to IFA's 62nd Congress in Brussels! - Marcus Desax, President, International Fiscal Association

- Subjects and Seminars of the 2008 Congress

- Belgium's Tax Treaty Policy and the Draft Belgian Model Convention - Luc De Broe
- Belgian Withholding Taxes on Outbound Dividends and Interest: The Challenge of Community Law - Marc Dassesse
- Taxation of Companies under Belgian Income Tax Law - Eric Osterweil and Marc Quaghebeur
- Taxation of Partnerships in Belgium: An Imbroglia? - Philippe Hinnekens
- The "Notional Interest Deduction" in Belgium - Axel Haelterman and Henk Verstraete
- New Patent Deduction in Belgium: A Powerful Incentive - Pieter Van Den Berghe and Patrick L. Kelley
- Transfer Pricing in Belgium - Rulings and Practice - Patrick Cauwenbergh, Ann Gaublonme and Luc Hinnekens
- Tax Treatment of Employee Stock Options in Belgium - Patrick Smet and Hannes Laloo
- Belgium's Holding Company Regime - Past, Present and Future - Frank Dierckx
- Emission Trading: Accounting and Tax Regime in Belgium - Isabelle Richelle
- VAT Grouping in Belgium, VAT and Bodies Governed by Public Law - Patrick Wille
- Unilateral and Treaty Measures in Belgium for the Avoidance of Double Taxation - Enrico Schoonvliet
- Belgium: The Concept of Permanent Establishment Revisited and Other Reflections Beyond - Lieven Denys

**Burns, Lee** 'Australia: Harmonisation of the anti-deferral regimes' (2007) 13 *Asia-Pacific Tax Bulletin* 269-288 *Sydney Law School Research Paper* No. 08/65

De Broe, Luc *International tax planning and prevention of abuse - a study under domestic tax law, tax treaties and EC law in relation to conduit and base companies*, International Bureau of Fiscal Documentation, 2008, Doctoral series Vol 14

*Derivatives & Financial Instruments Issue* No. 4 (2008) of the

- Australia - Definition and Taxation of Deferred Purchase Agreements - Tony Ciro
- International - Perpetual and Super-Maturity Debt Instruments in International Tax Law - Jakob Bundgaard
- Switzerland - Trusts in International Taxation: New Tax Rules - Marcel R Jung
- Australia - Deductibility of Interest Payments on Subordinate Debt - Tony Ciro
- International - Permanent Establishment Moves to Centre Stage: OECD and Other Developments - Anton Joseph
- Italy - Treatment of Purchase of Own Shares and Bonds under Amendments Introduced by Finance Act 2008 - Luca Rossi

Horvath, James L & Chodikoff, David W *Taxation and valuation of technology: theory, practice, and the law*, Toronto, Irwin Law (Canada), 2008 Contents

Foreword - Hon. Morris J. Fish, Supreme Court of Canada

Preface

Introduction

Part One: Taxation

1. The Judicial Determination of Fair Market Value - Hon. Karen R. Sharlow
2. What to Expect from the Tax Court in a Lengthy Trial - Hon. Campbell Miller
3. Effective Conduct of Commercial Litigation: A Judge's Perspective - Hon. Ian H. Pitfield
4. Tax Shelters, Technology, and the Future?\_ The Demise of the Software Tax Shelter and Lessons to be Learned for the Investor - David W Chodikoff & Natalia E Bitton
5. It's the Destination, Not the Journey: The Significance of the Tax Assessment Process in Tax Appeals - Harry Erlichman & Elizabeth Chasson
6. Permanent Establishment and the Challenges of Electronic Commerce - David E Spiro & Kate Lazier
7. Bet on It: The Taxation of Online Gaming - Benjamin Alarie & Alex Igelman

8. Tax Treaty Treatment of Royalty Payments from Low-Income Countries: A Comparison of Canada and Australia's Policies - Kim Brooks
9. Tax Discrimination and the Trade in Services between Canada and the United States: Deciphering the Landscape - Catherine Brown & Christine Manolakas
10. R&D Credits: Reducing the Cost of Innovation - Ken Murray & Natan Aronshtam
11. Interpretative Issues Regarding SR&ED Tax Credits: An Overview of Recent SR&ED Tax Cases and Related Implications for Claimants - David Sabina
12. Inbound Transfers of Technology - Brian D Segal
13. Alternate Models for Acquiring Technology Products and Services - J Fraser Mann
14. "Old Wine in New Wineskins"?\_ Indirect Tax Challenges for International Transfers of Intangible Property - Jim Vincze & M Craig Robertson
15. Transfer Pricing the Technology - Muris Dujic & Tony Anderson
16. The Evolution of the Use of Cost Sharing Arrangements in International Income Tax Planning and New Indications for Valuing Intellectual Property - Keith Reams, Alan Shapiro, Laura Clauser, Jon Hakken, Ahmad Keshk, & Mark Klitgaard
17. The U.S. International Taxation of the Transfer of Technology by American Enterprises: A Primer for the CFO, Tax Director, and Foreign Tax Advisor - David S Kerzner
18. Going Global: Some Foreign Tax Fundamentals for the Expanding Technology Enterprise - Christopher Grasset
- Part Two: Valuation
19. Valuation Methodologies: The Current Art and Science - James L Horvath & Tim Dunham
20. The Invisible Path: Valuing Technology - James L Horvath & Richard Ellsworth
21. Valuation of Biotechnology Companies and their Assets - Jeremy Webster & Bill Stamatis
22. Transfer and Valuation of Biomedical Intellectual Property - Cristina Thalhammer-Reyero
23. Protected Assets: Valuing Patents - James L. Horvath & Steven Hacker
24. Discounts and Premiums: Artistic Licence and Science - James L Horvath & Tim Dunham
25. Valuing Businesses in the Ever-changing Global Marketplace - James L Horvath
26. Tips from the Field - James L Horvath & Tim Dunham
27. Technology Valuations and the Canada Revenue Agency - Dennis Turnbull
28. The Investor's Approach to Valuation of Early-Stage Technology Companies - John Hague & Roger Wilson
29. Tips from the Top
30. Intellectual Property and Damage Quantification - Jeffrey Harder, Joelle Gott, J. Kevin Wright, & Paul R. Albi
31. Growth by Design: How Good Design Drives Value - Maneesh Mehta
32. Technology Transfer: An Overview with a Government Research Perspective, or, Sometimes it is a Platypus not a Duck! - Stan Benda

**Millar, Rebecca** 'Jurisdictional Reach of VAT' in: Krever, R (ed) *VAT in Africa*, Pretoria University Law Press, South Africa, 2008, pp 175-214; *Sydney Law School Research Paper* No. 08/64

OECD Model Convention. We are proud to announce that the minutes of the relevant OEEC committee and working group meetings and other documents which had been drafted before 1962 in preparation of the OECD Model Convention 1963 are now available online. Together with OECD, IBFD, Università Cattolica del Sacro Cuore, IFA Canadian Branch and Canadian Tax Foundation the Institute for Austrian and International Tax Law Vienna (WU) has initiated and conducted a project which made it possible that 589 documents with around 4,500 pages had been scanned and re-typed and are now freely available in a searchable form for all tax experts.

All these documents will enable researchers and practitioners around the globe to take into account historical materials when they try to search for the meaning of today's tax treaty

provisions. Please see the Institute's website [www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw) <<http://www.wu-wien.ac.at/taxlaw>> in order to find more information.

This initiative is presented today for the first time to the public on a panel chaired by Prof. Lang at OECD's conference on the 50th anniversary of the OECD Model Convention which is held in Paris.

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone

Source: Email of 9 September 2008

United Nations

"The Treaty Section of the Office of Legal Affairs, United Nations, is pleased to announce its new and substantially enhanced Web site in English and French at <http://treaties.un.org>. The Web site, known as the United Nations Treaty Collection (UNTC), is the authoritative source of information on multilateral treaties deposited with the UN Secretary-General and treaties registered with the UN Secretariat. A user name and password are no longer needed to access the collection which has around 2 million hits per month. For further information or questions on the UN Treaty Collection, please contact the Treaty Section via the online contact form on the Web site".

Email of 19 September 2008 from Rosemary Noona, Legal Librarian, Dag Hammarskjold Library, United Nations Headquarters, New York, NY 10017 Tel: (212) 963-5372 Fax: (212) 963-1770 email: [noona@un.org](mailto:noona@un.org)

**Wilson-Rogers, Nicole and Pinto, Dale** 'Roche wins Australian transfer pricing case' (2008) 51 *Tax Notes International* 558-61

**Wilson-Rogers, Nicole and Pinto, Dale** 'Tax complexity is top challenge, report says' (2008) 51 *Tax Notes International* 719- 21

## 14 Quotable quotes

"It is intriguing that Kennedy's legal team have been diligently spending his money trying to ensure that information and records would never see the light of day.

No wonder senior members of the judiciary, etc have been expressing concern that the law has become so convoluted only those with the greatest resources can participate in it.

Unless this situation is rapidly rectified, those members of the public with little financial backing could be left to the old Mafia solution: "We don't use lawyers – we can't afford them".

This is not an outcome to be ignored.'

Source: Bolton, Brian 'Law for high rollers' *Australian Financial Review* Letters 22 August 2008 p 72

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"In Australia, we must continue to uphold by law a regime of national taxation that obliges administrators to conform to their legal obligations; to act fairly; and to avoid procedures or outcomes that are so disproportionate as to be irrational. At the same time, we must uphold

the purposes of our revenue statutes and reject any notion that the paying of lawful taxes is optional.”

Source: Kirby, Michael ‘Of 'sham' and other lessons for Australian revenue law,’  
*Australian Financial Review* 22 August 2008, p 74  
Justice Michael Kirby, Annual Taxation Lecture, Melbourne University, August 20.

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“Legislation by press release - the Government announcing general intentions and detailed legislation only being introduced 2, 5 or 15 years later is bad practice and leads to investment uncertainty.”

Source: Bowen, Chris MP, Assistant Treasurer and Minister for Competition Policy and Consumer Affairs, Address to the Victorian Tax Bar, Melbourne - 22/08/2008  
<http://assistant.treasurer.gov.au/DisplayDocs.aspx?doc=speeches/2008/008.htm&pageID=005&min=ceb&Year=&DocType=>

\*\*\*\*\*

“In 1977 he had boasted to an interviewer about his family’s tax-paying record, claiming that the Packers were ‘proud to be Australian’ and happy to pay their fair share. He had even commented:

Now that is an old-fashioned stupid idea, if you like. But that is the way I was brought up, that’s the way my father was brought up and that’s what I believe in.

But his celebration of old-fashioned Australian values was bullshit. The truth was that Kerry and his father hated paying tax more than anything else in life and had always devoted a great deal of their considerable energies to paying the absolute minimum.”

Barry, Paul *Rise and rise of Kerry Packer uncut*, Rev ed, North Sydney, Transworld, 2007, Chapter 20 Kerry and the taxman, p 405

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“Q9 Many Australians feel that the election of the Rudd Government in 2007 should result in substantial tax reform. Would it be beneficial to raise the Goods and Services Tax (GST) rate coupled with a corresponding decrease in income tax rates across all tax brackets? Discuss.”

Source: Constitution Education Fund Australia Governor General’s Undergraduate Essay Competition 2008 Questions. The competition closes on the 24th October 2008 at 5:00pm AEST. [www.cefa.org.au](http://www.cefa.org.au), answer one of the 9 questions in 2500 words and then submit your essay via email: [essays@cefa.org.au](mailto:essays@cefa.org.au) or registered mail: CEFA, PO Box 64, Sydney, NSW 2001

\*\*\*\*\*

“Come on Malcolm, go the whole hog and do ALL Australians and the Australian economy a huge favour...introduce flat-rate taxation at, say, 20% and do away with the huge Tax Act book collection, and, Rudd's revision of the Taxation System in Australia.  
Posted by: Lynne McKay of Brisbane 8:07am today



Comment 40 of 49

Paul Keating had the right idea in simplifying the tax return system. Just 'forget' to do it.  
Posted by: Foof of Wollongong 7:47am today  
Comment 35 of 49”

Source: Readers' Comments Turnbull plan axes tax returns By Samantha Maiden  
September 18, 2008 <http://www.news.com.au>;  
<http://www.news.com.au/comments/0,23600,24362621-14327,00.html>

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“The Tax Act, which now needs a supermarket trolley to carry it around, is evidence of how poor successive central governments have been at something simple, like the compulsory collection of money”.

Source: Goward, Pru ‘States vital to the common good’ *Sydney Morning Herald* 16  
September 2008 p 11

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“What you would aspire to is a system where a significant number of people at least had the option of not filing a tax return”.

Source: Maiden, Samantha ‘Plan to launch tax attack on Rudd’ *The Australian* 18 September  
2008 p 5, quoting Henry Ergas, chairman, Concept Economics.

Editorial note: Did he (or Malcolm Turnbull, who has commissioned Concept to undertake a review of the tax system) get this idea from Evans, Chris “Diminishing returns: the case for reduced annual filing for personal income taxpayers in Australia” (2004) 33 *Australian Tax Review* 168–81?

## **ATTA News October 2008**

<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>

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### **1 Presidential column**

Dear ATTA Members

As this year draws to an end, many of our items in this newsletter focus on events occurring in 2009. This year the newsletter has increased its information on both domestic and international events. If it has been a while since you have had time to read the newsletter in detail, but are looking for conferences or seminars to include in your 2009 academic year, please take the time to read this month's newsletter. As well as events around Australia, you will note that there are opportunities to attend conferences in such places as Vienna, Vancouver and Prato, Italy. Of course, there is our own ATTA conference in Christchurch.

In May of this year we introduced a new section in the newsletter devoted to the work of taxation doctoral students. I would encourage those of you undertaking a doctoral thesis to submit information to this column. It's a great way to get your name and research known. We also welcome contributions to this section from our international readers and their students. In this section we hope to publish tips for students, as well as student profiles. To give the profile some structure, we expect students to cover the following points: thesis topic; where you are doing your PhD and your supervisor(s); biggest challenge to date; best outcome; best electronic source of information, and things that you've learnt about yourself.

Finally, if you are a doctoral student, this is the last call for submissions for the Graham Hill IFA Research Prize. Applications close 31 October.

All the best,

Kerrie

## **2 ATTA 2009**

ATTA 2009 looms closer and a reminder to attendees to confirm their flights and take advantage of any cheaper rates available, as well as ensuring getting in early to book suitable accommodation for the conference. On-line registration is now available through the ATTA 2009 Conference Website <http://www.uco.canterbury.ac.nz/conference/atta09/index.html> .

A couple of dates to put in your diaries: full written conference papers must be submitted by Monday 8 December for inclusion on the conference CD and early bird registration closes on 12 December.

With the possibility of a trans-Tasman cricket match at the conclusion of the conference, Australian attendees are reminded to practice their cricket skills over the Aussie BBQ season. Rumour has it that several of the Kiwi ATTA members are already polishing their cricket skills with the warmer weather New Zealand is now experiencing.

We are looking forward to hosting all of the ATTA visitors and showcasing our beautiful city. January is a fantastic time to be in Christchurch and the South Island.

We are also pleased to advise that after a successful visit home over the weekend (of 18-19 October), Adrian Sawyer is hoping that he will be allowed to continue to recuperate at home.

Regards

Adrian Sawyer, Alistair Hodson, Andrew Maples and Shelley Griffiths  
The ATTA Organising Committee

## **3 IFA Report**

The 62nd Congress of the International Fiscal Association was held in Brussels 31 August to 5 September 2008. Over 1500 delegates attended and the Australian contingent was Richard Vann, Rick Krever, Graeme Cooper, Rebecca Miller, Chloe Burnett, Brett Freudenberg and myself (all academics!). The scientific program comprised two general sessions – “Non-discrimination at the crossroads of international taxation” and “New tendencies in tax treatment of cross-border interest of corporations” (the panel for this session included Graeme Cooper). There were also 10 seminars including “Indirect taxation of public bodies” (Chair: Rick Krever), “The use of foreign court rulings for treaty interpretation purposes” (Chair: Richard Vann, secretary: Chloe Burnett) and “Cross-border pensions” (I was a Panel member).

The scientific program finished at 2pm each day leaving delegates with an opportunity have a free massage or explore the sights of the beautiful city of Brussels (or to sample a freshly made waffle). The social program was interesting – the highlight for me being a visit to the Royal Museum of Fine Arts where you could sip champagne and nibble on canapés and view the Flemish masters. It is also a terrific opportunity to meet colleagues from around the globe. Some of the cocktail receptions, such as those put on by Prof David Rosenbloom (NYU) and Prof Michael Lang (Vienna University of Economics and Business), were particularly good for such meetings.

The size of the IFA Congress makes it quite daunting and it does have a very heavy bias in favour of professional (ie non-academic) delegates but if you get the chance to be on a Panel, it's a great experience

**Ann O'Connell**

Law School, University of Melbourne

#### **4 Graham Hill IFA Research Prize**

Applications invited GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program Vancouver, Canada, 31 August – 4 September, 2009

International Fiscal Association (Australian Branch) and Australasian Tax Teachers Association

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

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. Members of ATTA supervising eligible doctoral students are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

##### **The Prize**

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

The prize will next be offered in relation to the annual IFA Congress in Vancouver from 31 August to 4 September, 2009.

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

The winner must provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

The winner of the prize for 2007 was Ms Kathryn James of Monash University Law School.

##### **Application process**

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

Applications should be sent to Professor Dale Pinto of Curtin University of Technology, email [Dale.Pinto@cbs.curtin.edu.au](mailto:Dale.Pinto@cbs.curtin.edu.au) The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email  
Current title and abstract of thesis  
Current state and projected timeline for completion of thesis  
Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2008.

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

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

The winner of the prize will be announced at the Annual ATTA conference in January 2009, to be held in Christchurch, New Zealand. This allows time for the winner to prepare for the Poster Program at the IFA Congress in Vancouver which will be held 31 August to 4 September 2009.

## **5 Call for Atax Research Fellowship Applicants 2009**

In 2009 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 2009, 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 2009 must be received by 30 November 2008. Successful applicants will be notified by 31 December 2008 and undertake the Fellowship in 2009.

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

## **6 Housing and Taxation: A Research Symposium on Law and Economic Policy**

Australian Tax Research Foundation  
The University of Melbourne Law School  
Wednesday 11 February 2009  
Law School, 185 Pelham Street Carlton VIC 3010

Melbourne Law School Tax Group is hosting this Australian Tax Research Foundation Symposium on Wednesday 11 February 2009. It will include international and Australian speakers from law, economics, policy and private sector backgrounds. Registration information and program details will be available in the near future at <http://www.tax.law.unimelb.edu.au/>.

The Symposium is being held in conjunction with an international ThinkTank on House Prices and Risk hosted by RMIT and the Australian Housing and Urban Research Institute. The Symposium program will include international and Australian speakers from law, economics, policy and private sector backgrounds on the timely issues of the impact of tax on house market volatility; the effect of tax reform on prices; the interaction of federal and state tax systems and regulatory regimes on housing affordability and sustainable housing models and other issues.

Please contact Associate Professor Miranda Stewart at [m.stewart@unimelb.edu.au](mailto:m.stewart@unimelb.edu.au) or our Tax Group Coordinator at [law-tax@unimelb.edu.au](mailto:law-tax@unimelb.edu.au) or (03) 8344 3633 to register your interest in participating in the Symposium

**Please note the change of date.**

## **7 Doctoral news**

Dear colleagues,

With this e-mail, we would like to invite doctoral candidates to participate in the *Seminar on Tax Treaty Law* which is scheduled from February 13 -16, 2009 and organised by the Institute for Austrian and International Tax Law at the Vienna University of Economics and Business.

This seminar is part of a doctorate programme jointly organised by the Vienna University of Economics and Business (Institute for Austrian and International Tax Law), the International Tax Center of the University of Leiden and the Uppasala Universitet in cooperation with the European Association of Tax Law Professors (EATLP) for European doctoral students in tax law.

Please find further information on the seminar and the application form attached and on our website [www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw).

We are looking forward to receiving your application!

Kind regards,  
Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone

---

Astrid Mathias  
Office  
Institut für Österreichisches und Internationales Steuerrecht / WU Wirtschaftsuniversität  
Wien  
Institute for Austrian and International Tax Law / Vienna University of Economics and  
Business  
1090 Wien, Althanstraße 39-45  
Tel.: +43/1/313 36/4890  
Fax: +43/1/313 36/730  
e-mail: [astrid.mathias@wu-wien.ac.at](mailto:astrid.mathias@wu-wien.ac.at)

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The European Academic Tax Thesis Award is a joint initiative of the European Commission (Directorate General Taxation and Customs Union) and the European Association of Tax Law Professors (EATLP). It was launched in December 2006 and is meant to be awarded on a yearly basis. The prize consists of an invitation by the European Commission to Brussels, where the author presents the awarded thesis to interested EU officials (the Commission reserves the right to invite other persons as well); the travel expenses and hotel accommodation are borne by the Commission.

Theses to be considered for the award are academic works on issues of comparative, European and/or International Tax Law. Any author of such a thesis may apply. The full text of the thesis should be attached to the application; in addition, a summary should be submitted in English. A jury selects up to five theses defended within the respective calendar year. The jury consists of members of the Academic Committee of the EATLP. The actual composition of the jury is determined on a case by case basis.

Application for the Award should be made by e-mail to Ms. Joke Straver:  
[J.Straver@ibfd.org](mailto:J.Straver@ibfd.org)

European Academic Tax Thesis Award - Deadline 31.12.2008

## 8 UNSW launches high-level Master of Taxation & Financial Planning

The University of New South Wales, through Atax (the Australian School of Taxation) and in conjunction with the Schools of Law and Business, is offering a new Masters program in taxation and financial planning.

The program is a technically driven study of tax, compliance, financial planning and personal wealth accumulation. It was launched on Thursday (2<sup>nd</sup> Oct.) at the Sydney offices of the Investment & Financial Services Association.

With over 2,000 pages of tax and regulatory legislation and more than 350,000 SMSFs managing over \$350 billion in assets, there has never been more need for a high level technical program for SMSF professionals, says Atax Senior Lecturer Gordon Mackenzie.

“This new program will be very attractive to those professionals already servicing this market who wish to raise their level of knowledge and those who want to transit into it,” he says.

Andrea Slattery, CEO of SPAA, the peak professional association representing the SMSF industry says the new degree will be warmly welcomed by the industry.

“SPAA is delighted to have been of assistance to UNSW in developing this new Masters program. It is a very exciting initiative that will add significant technical depth and a broader understanding for the SMSF Specialist Advisors in Australia to wish to add real value to their clients” she says.

Detailed information on Atax's new Master of Taxation & Financial Planning (as well as all other Atax's degree programs and courses) can be accessed from the Atax website at <http://www.atax.unsw.edu.au/study/>

## 9 Vacancies

### Macquarie University

One year or 6 month contract positions available in 2009 for Lecturers (Level B) and associate lecturers (Level A) Department of Business Law, Faculty of Business and Economics Teaching in **Tax Law**, Corporations Law and Business Law. Research Active applicants will be given preference. Please contact Patricia Blazey, Head Of Department of Business Law at [patricia.blazey@law.mq.edu.au](mailto:patricia.blazey@law.mq.edu.au) for further information.

\*\*\*\*\*

Research Assistant at the **Institute for Austrian and International Tax Law at the Vienna University of Economics and Business (WU)**. The Institute for Austrian and International Tax Law at the Vienna University of Economics and Business (WU) is among the largest academic institutions in the world that does research and teaching in tax law with a focus on corporate, European and international tax law. Head of the Institute is Prof. M. Lang; the other professors are Claus Staringer, Josef Schuch and Pasquale Pistone. The Institute is seeking to appoint two research assistants to work on the Special Research Program on International Tax Coordination (SFB ITC). The aim of the SFB International Tax



Coordination is to provide structured answers to issues on international tax coordination where countries are striving for economic integration. The SFB has put a regional focus on the enlarged European Union with Austria being a gateway between the “old” EU Member States and the “new” EU Member States.

The start of the job is preferably on 15 November 2009 or can be individually agreed between November 2008 and January 2009.

Qualifications:

- applicants should have a master’s degree in law or business or an equivalent qualification, preference will be given those who have specialized in taxation
- strong research skills, excellent written and oral communication skills, proven attention to detail, ability to meet deadlines and a systematic approach to work, excellent command of written and spoken English. (Proficiency in written and spoken German would be an advantage.)
- international experience and work experience preferably in the field of taxation are most welcome

Tasks:

- doing research in a specialized field in international tax coordination
- giving or assisting in lectures for undergraduates in selected fields of international taxation
- option of writing of a Master or Doctoral or Post-Doctoral-Thesis in your field of specialization
- participating in the organization and management of research projects

For further information on the Institute for Austrian and International Tax Law and on the Special Research Program on International Tax Coordination see <http://www.wuwien.ac.at/taxlaw> and <http://www.sfb-itc.at>. Please submit your complete application via e-mail to [maria.sitkovich@wu-wien.ac.at](mailto:maria.sitkovich@wu-wien.ac.at) including CV, certificates and degrees of your University, an abstract of your master thesis (or equivalent) and a letter of recommendation. Closing date for application will be 22 October 2008.

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The **University of New England** has embarked on an exciting new path towards achieving the vision of a bold Strategic Plan to ‘achieve regional and global impact’. This is an exciting opportunity for academic leaders and managers from a wide range of disciplines to make a difference and provide essential impetus to the future achievements of the University.

We are interested to hear from experienced and motivated academic and professional leaders who will be committed to the development of the University through its students and staff. We are also keen to expand our links with the community, industry and practising professionals. The Heads of Schools play a vital role in these activities.

#### FACULTY OF ARTS AND SCIENCES

Head of School of Behavioural, Cognitive and Social Sciences – Ref. No.: 208/133  
Geography, Planning, Linguistics, Psychology, Sociology

#### FACULTY OF THE PROFESSIONS

Head of School of Education – Ref. No.: 208/134  
Early Childhood, Primary, Secondary and Adult Education

Head of School of Business, Economics and Public Policy – Ref. No.: 208/135  
Business, Economics, Administrative Leadership

Head of School of Law – Ref. No.: 208/136  
Law, Agricultural Law

These positions would ideally suit appointees who wish to retain their career focus while also having the desire for a lifestyle change in beautiful Armidale, New England. Armidale is surrounded by world heritage national parks, is only two hours from the mid north coast and is a unique regional centre. Recognised as a centre for culture, Armidale is well served for art, music, theatre and primary and secondary education, both public and private.

Informal enquiries may be directed to the relevant Pro Vice-Chancellor and Dean in each Faculty:

Faculty of Arts and Sciences - Professor Margaret Sedgley, phone: +61 2 6773 2303 or email: [margaret.sedgley@une.edu.au](mailto:margaret.sedgley@une.edu.au)

Faculty of The Professions - Professor Victor Minichiello, phone: +61 2 6773 3862 or email: [vminichi@une.edu.au](mailto:vminichi@une.edu.au)

Further information about the Faculties and Schools of the University may be obtained by visiting <http://www.une.edu.au/about/faculties>

Remuneration: Appointment to the position of Head of School will be on a full-time basis with some time allowed for scholarly activity; for a period of five years, which may be renewable, subject to satisfactory performance. An attractive remuneration package including a performance based bonus will be negotiated with the successful applicants. The University offers attractive superannuation and salary packaging options.

Closing Date: 14 November 2008

How to Apply: An application package may be obtained by phoning Bronwyn Pearson, Deputy Director, Human Resource Services, +61 2 6773 3496 or emailing: [bpearson@une.edu.au](mailto:bpearson@une.edu.au)

The University reserves the right to invite expressions of interest from appropriate persons or not to make an appointment.

Equity principles underpin all UNE policies and procedures.

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## **University of Western Sydney**

Ref 80329 Senior Lecturers, **School of Law**

Remuneration Package: Academic Level C \$103,747 to \$119,007 p.a. (comprising Salary \$87,756 to \$100,799 p.a., 17% Superannuation and Leave Loading)

The School of Law is committed to excellence and innovation in teaching, research and community engagement.

The School of Law offers LLB and combined LLB degrees as well as providing law teaching for business degrees at undergraduate and postgraduate levels. LLB programs are taught at Parramatta and Campbelltown while Law teaching in business degrees is taught at Campbelltown, Parramatta and Blacktown. The School invites applications from academics of outstanding promise to teach into the School's undergraduate LLB programs and interdisciplinary law teaching in business degrees. Applicants should have the capacity, experience or willingness to teach in one or more areas of need. Areas of need include, but are

not limited to, equity, property, general commercial law including corporate law, financial services, introduction to business law and **taxation law**.

In particular three academic roles have an additional administrative function of Community Legal Centre liaison (teaching in the Practical Legal Training Program); First Year LLB Coordinator; and Coordinator of the Interdisciplinary Law Units taught across the business degree. These positions would be expected to teach in the appropriate law program. It is essential that applicants have an excellent LLB degree (or equivalent degree leading to admission). Applicants should also have the capacity to undertake research and publication of a high quality in refereed journals, excellent communication skills, and evidence of ability to motivate students to excel to high levels of scholarship.

At the lecturer B level, applicants will have a postgraduate degree or have made significant progress towards completion of PhD degree as well as demonstrated excellence in teaching and curriculum development. The University reserves the right to appoint at the level of Senior Lecturer, Lecturer or Associate Lecturer depending on qualifications, skills and experience. Successful applicants may be required to teach on more than one campus.

Position Enquiries: Professor Michael Adams, (02) 9685 9123, email:

michael.adams@uws.edu.au

Closing Date: 22 October 2008

Ref 80327 Associate Lecturers/Lecturers, **School of Law**

Remuneration Package: Academic Level A/B \$60,647 to \$100,698 p.a. (comprising Salary , Level A \$51,247 to \$68,631 p.a. or Level B \$72,110 to 85,150, 17% Superannuation and Leave Loading)

The School of Law is committed to excellence and innovation in teaching, research and community engagement.

The School of Law offers LLB and combined LLB degrees as well as providing law teaching for business degrees at undergraduate and postgraduate levels. LLB programs are taught at Parramatta and Campbelltown while Law teaching in business degrees is taught at Campbelltown, Parramatta and Blacktown. The School invites applications from academics of outstanding promise to teach into the School's undergraduate LLB programs and interdisciplinary law teaching in business degrees. Applicants should have the capacity, experience or willingness to teach in one or more areas of need. Areas of need include, but are not limited to, equity, property, general commercial law including corporate law, financial services, introduction to business law and **taxation law**.

In particular three academic roles have an additional administrative function of Community Legal Centre liaison (teaching in the Practical Legal Training Program); First Year LLB Coordinator; and Coordinator of the Interdisciplinary Law Units taught across the business degree. These positions would be expected to teach in the appropriate law program.

It is essential that applicants have an excellent LLB degree (or equivalent degree leading to admission). Applicants should also have the capacity to undertake research and publication of a high quality in refereed journals, excellent communication skills, and evidence of ability to motivate students to excel to high levels of scholarship. At the lecturer B level, applicants will have a postgraduate degree or have made significant progress towards completion of PhD degree as well as demonstrated excellence in teaching and curriculum development.

The University reserves the right to appoint at the level of Senior Lecturer, Lecturer or Associate Lecturer depending on qualifications, skills and experience. Successful applicants may be required to teach on more than one campus.

Position Enquiries: Professor Michael Adams, (02) 9685 9123, email:  
michael.adams@uws.edu.au  
Closing Date: 22 October 2008

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

### Local

**Atax research seminar**, 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 24 October 2008, Professor **Steve Sheffrin** (UC Davis): 'Understanding public attitudes towards taxation'. Venue: Board Room (please note that the seminar will be held in the Board Room).

**Stamp Duty Forum: Future directions in stamp duty practice**, 22-24 October 2008, Grace Hotel, Sydney

- ❖ Investigating the carbon trading impacts of stamp duty
- ❖ Participate in the interactive session on anti-avoidance provisions
- ❖ Establish effective stamp duty on public and wholesale unit trusts
- ❖ Understand effective structuring for CGT and GST
- ❖ Gain insight into the workings of the state land rich provisions
- ❖ Information pertaining to both NSW and Federal legislation

Expert speakers include:

Richard Giannone, Partner, Freehills  
Barbara Phair, Partner, Blake Dawson  
Mark Robertson, Barrister,  
Wentworth Chambers Sydney  
Angela Melick, Partner, PricewaterhouseCoopers  
Adrian Chek, Partner, Allens Arthur Robinson  
Fiona Giuseppi, Partner Indirect Tax, KPMG  
Gary Chiert and Dixon Hearder, Partners, Corrs Chambers Westgarth  
Register Today! Ph: 1800 772 772 or visit [www.lexisnexis.com.au/pd](http://www.lexisnexis.com.au/pd)

**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 B (Companies & Consolidation): Semester 2, Thursdays 6—8pm

Goods & Services Tax Principles: Semester 2, Mondays 6—8pm

Tax Treaties: 15—21 October

Taxation Litigation: Semester 2, Tuesdays 6—8pm

Taxation of Business & Investment Income B: Semester 2, Wednesdays 6—8pm

Taxation of Financial Instruments: 5—11 November

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 2, 2008. Units available include:

Comparative Income Taxation – Intensive Mode – October 23, 24 & 27-29 (9.00 am – 3.30 pm)

To obtain a full copy of the booklet relating to Single Unit Enrolment in Semester 2, 2008, please download the following document from the Law School's website:

[http://www.law.usyd.edu.au/LPD/docs\\_pdfs/2008/SUEsem2\\_2008.pdf](http://www.law.usyd.edu.au/LPD/docs_pdfs/2008/SUEsem2_2008.pdf)

Taxation Law Unit Descriptions are listed on pages 25-29 of that document.

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 Legal Professional Development Program, Sydney Law School (Telephone No. 9351 0238 or email: [V.Carey@usyd.edu.au](mailto:V.Carey@usyd.edu.au)) If you would like to undertake a Postgraduate Course and require additional information please contact the Law School to obtain an information pack. Contact [law.info@usyd.edu.au](mailto:law.info@usyd.edu.au); phone: 9351 0351; or visit the website: [www.law.usyd.edu.au](http://www.law.usyd.edu.au) and click on "future students".

The **Ross Parsons Centre of Commercial, Corporate and Taxation Law** presents the following seminar Annual International Tax Seminar: **Global Tax Reforms**  
Thursday 30 October 2008, 8.30am-1pm, Sydney Law School. 173-175 Phillip Street, Sydney  
Speakers

Brian Arnold Goodmans LLP - Toronto, Canada

Lee Burns Sydney Law School

Carmel Peters Policy Manager - Inland Revenue Department, New Zealand

Ariane Pickering Principal Advisor Treaties – Treasury, Australia

This year's annual international tax seminar is devoted to an analysis of global reforms in the area of international tax, including tax treaty reforms. With such dramatic changes to the global economy over the last twenty years, a number of countries (including Australia) have recently undertaken a review of, or are currently reviewing their international tax rules to ensure that the right balance is being achieved between effectively countering international

tax avoidance arrangements but, at the same time, not unnecessarily inhibiting residents from competing in the global economy.

This seminar will examine recent tax reform proposals in 4 countries – Australia, Canada, New Zealand and the United Kingdom. The seminar will also examine the content and impact of the 2008 update to the OECD Model.

Full details of the seminar can be downloaded by accessing the following link:  
[http://www.law.usyd.edu.au/events/2008/Oct/Taxation\\_Seminar\\_30\\_October\\_2008.pdf](http://www.law.usyd.edu.au/events/2008/Oct/Taxation_Seminar_30_October_2008.pdf)

**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>

Monash University Business and Economics **50th Anniversary Public Lecture Series**, Professor Philip Adams on ‘Insurance against catastrophic climate change: How much will an emissions trading scheme cost Australia?’ Thursday 27 November 2008 6:00pm, BMW Edge Federation Square, Melbourne, Contact Details: [50years@adm.monash.edu.au](mailto:50years@adm.monash.edu.au) (03) 9903 4802

**Twenty First Annual Australasian Tax Teachers Association Conference 2009**, 19 - 21 January 2009, University of Canterbury, Christchurch, New Zealand. Organising committee: Adrian Sawyer; Shelley Griffiths; Alistair Hodson and Andrew Maples. Contacts: [atta09@uco.canterbury.ac.nz](mailto:atta09@uco.canterbury.ac.nz); Phone: +64 3 364 2162; <http://www.conference.canterbury.ac.nz/atta09>

**Housing and Taxation: A Research Symposium on Law and Economic Policy**, Australian Tax Research Foundation/The University of Melbourne Law School  
Wednesday 11 February 2009, Law School, 185 Pelham Street Carlton VIC 3010  
Registration information and program details will be available in the near future at <http://www.tax.law.unimelb.edu.au>. The Symposium program will include international and Australian speakers from law, economics, policy and private sector backgrounds on the timely issues of the impact of tax on house market volatility; the effect of tax reform on prices; the interaction of federal and state tax systems and regulatory regimes on housing affordability and sustainable housing models and other issues. Please contact Associate Professor Miranda Stewart at [m.stewart@unimelb.edu.au](mailto:m.stewart@unimelb.edu.au) or our Tax Group Coordinator at [law-tax@unimelb.edu.au](mailto:law-tax@unimelb.edu.au) or (03) 8344 3633 to register your interest in participating in the Symposium. Please note the change of date.

**Colloquium: Business Tax Reform in Retrospect and Prospect**, Sydney 23-25 February 2009. The Australian School of Taxation (Atax), Monash Taxation Law and Policy Research Institute and The Institute of Chartered Accountants in Australia have organised a business tax reform colloquium, to be held in Sydney from Monday 23 February to Wednesday 25 February 2009. As you will be aware, the Australian Government is currently undertaking a “root and branch” review of the Australian tax system. The colloquium will draw together some of the leading academics and practitioners from Australia and overseas to consider critical aspects of business tax reform in order to provide significant input to that review. The

program will involve leading national and international tax academics presenting papers on over 20 designated business taxation topics, with each paper followed by a commentary presented (in most cases) by a senior Australian tax partner.

A number of eminent overseas academics have already agreed to participate, including Professors Eric Zolt (UCLA), Neil Brooks (Osgoode Hall Law School), Judith Freedman (Oxford), Claes Norberg (Lund), David Duff (UBC) and Dr Eric Toder from the Urban Institute in Washington, and we are awaiting confirmation from others. Tax professors and senior academics from UNSW, Sydney University, Melbourne University, Monash University and University of Queensland have also agreed to participate. And a number of senior Australian tax partners and practitioners (from KPMG, PWC, EY and Deloitte, plus the legal majors) have agreed to act as commentators to ensure the academics stay “grounded”.

Full program and registration details (a significant discount will be available to ATTA members) will be circulated shortly, but in the meantime you may wish to make a note in your 2009 diary.

Chris Evans and Rick Krever (in association with the Institute of Chartered Accountants in Australia)

**Judicial Reasoning: Art or Science?** 7-8 February, 2009, Canberra ACT. The conference is being jointly presented by the National Judicial College of Australia, the ANU College of Law and the Australian Academy of Forensic Sciences. Call for papers.

The Conference will be held on Saturday 7 February and Sunday 8 February 2009 at the Australian National University in Canberra. Papers are sought which address the following topics:

Judicial reasoning - how judicial officers make decisions

- o The influence of social changes
- o Judicial values
- o Impartiality and unconscious bias
- o Judicial reasoning in fundamental rights cases
- o Political influences on judges
- o Judicial perceptions of the expert witness

The biology and psychology of judicial reasoning

- o Neuroscience
- o Psychology
- o Genetics
- o Decision science

Technology influencing judicial reasoning

- o Computer assisted judging (sentencing databases)
- o Interactive visual evidence
- o Science translation

If you would like to be a contributor please send an expression of interest by 15 August 2008

- by email to [ea@njca.anu.edu.au](mailto:ea@njca.anu.edu.au)

- by mail to The Organising Committee, PO Box 8102 ANU A.C.T. 2601

- by fax to 02 6125 6651

Please indicate a proposed topic or topics. All proposals will be treated confidentially.

## Overseas

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

Asia-Pacific Centre for Environmental Law, Law Faculty, National University of Singapore.  
**The Ninth Global Conference on Environmental Taxation**, Thursday 6 November to Friday 7 November 2008. “Environmental Taxation and Challenges of the Urban Environment: Role of Taxation and other Market-based Instruments – Exchange of Experiences between Developed and Developing Countries”  
**Call for Papers:** The 9th Global Conference on Environmental Taxation will be hosted by the Asia-Pacific Centre for Environmental Law (APCEL), Faculty of Law, National University of Singapore (NUS). Other partners include the Centre on Asia and Globalisation at the Lee Kuan Yew School of Public Policy, NUS; the Association of Chartered and Certified Accountants in Singapore (ACCA), the IUCN Academy of Environmental Law, the International Tax and Investment Centre (ITIC) in Washington DC, and the Environmental Tax Policy Institute, Vermont Law School, USA.  
<http://law.nus.edu.sg/apcel/conference/gcet/index.html>  
Successful applicants must provide a draft copy of their papers by 15 October 2008. Presenters will have the opportunity to submit their final papers for consideration towards publication.

**Canadian Tax Foundation** Event schedule 2008 <http://www.ctf.ca/profDev/schedule1.asp>

**Institute for Austrian and International Tax Law of the Vienna University of Economics and Business Administration** ([www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw)) intensive seminar 19-24 January, 2009, dealing with “current and practical problems in tax treaty application”. The seminar will be given in English. For further information about lecturers, topics and participation fees please see our homepage [www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw). As the access will be limited, we would suggest you to apply, soon.

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone  
Institut für Österreichisches und Internationales Steuerrecht Institute for Austrian and International Tax Law; Wirtschaftsuniversität Wien Vienna University of Economics and Business (WU)  
1090 Wien, Althanstraße 39-45  
Tel: 0043/1/313 36 5920; Fax 730  
e-mail: [renee.pestuka@wu-wien.ac.at](mailto:renee.pestuka@wu-wien.ac.at)  
<http://www.wu-wien.ac.at/taxlaw> (Institut)  
<http://www.international-tax-law.at> (Postgraduate Studium)

The **Institute for Austrian and International Tax Law** and **UniCredit CEE Student Cercle WU** would like to invite you to a Panel Discussion “Tax Competition in Central and Eastern Europe – A Race to the Bottom?” 10 November 2008.  
The event is co-organized by the Institute for Austrian and International Tax Law and the Competence Center for Central and Eastern Europe. Further details are for download on our website [www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw)

**Value Added Tax and Direct Taxation – Similarities and Differences International Network for Tax Research (INTR) Conference** organized by the Institute for Austrian and International Tax Law, WU, Vienna and the Institute for VAT Research at Stockholm University, Thursday, March 26 (7 p.m.) to Saturday, March 28 (5.30 p.m.), 2009, in Vienna at the premises of WU. Papers would have to be delivered not later than January 15, 2009. They will thereafter be distributed by the conference committee to all participants as soon as possible. Participants are asked to study all the papers before the conference. Authors will not present their papers at the conference. Instead, a discussant will highlight and critically comment selected main ideas of the papers, in order to stimulate a lively discussion. Of course, authors are invited to contribute to the discussions and to “defend” their ideas. The



conference committee (Eleonor Alhager, Uppsala University; Michael Lang; WU Wien; Peter Melz, Stockholm University) will approach all colleagues who offered to prepare a paper in early October 2008.

**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

**ITA Courses in Amsterdam**

Introduction to European Value Added Tax 3 - 6 November 2008

Transfer Pricing – Selected Issues 10 - 11 November 2008

Derivative Instruments 17 & 18 November 2008

Principles of International Taxation 24 - 28 November 2008

Principles of Transfer Pricing 1 - 3 December 2008

EC Direct Corporate Taxation 8 - 11 December 2008

International Tax Aspects of Permanent Establishments 5 - 7 January 2009

Principles of Transfer Pricing 12 - 15 January 2009

Taxation of Holding Companies in Europe 19 & 20 January 2009

Mergers and Acquisitions 21 - 23 January 2009

Transfer Pricing and Business Restructuring 26 - 28 January 2009

Interpretation and Application of Tax Treaties I 2 - 4 February 2009 |

Tax Treaty Negotiations 9 - 12 February 2009

Introduction to European Value Added Tax 16 - 19 February 2009

Corporate Financing 23 - 24 February 2009

Principles of International Taxation 2 - 6 March 2009

**ITA Courses in Hong Kong**

International Tax Planning for Multinational Enterprises 16 & 17 October 2008

**ITA Courses in Kuala Lumpur**

Principles of International Taxation 3 - 7 November 2008

International Tax Aspects of Permanent Establishments 16 - 18 February 2009

NEW! India: Understanding the Tax System and Tax Planning (including details of the 2009 Budget) 10 March 2009

Introduction to Transfer Pricing 26 - 27 March 2009

Transfer Pricing and Business Restructuring 30 March - 1 April 2009

**ITA Courses in Singapore**

Permanent Establishment Workshop 27 - 28 November 2008

**International Fiscal Association Congresses** <http://www.ifa-belgium.eu>

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>

The **Taxation Law and Policy Research Institute at Monash, in conjunction with the Cegla Center at the University of Tel Aviv**, is hosting a colloquium on Tax Law and Culture in Prato, Italy, Tuesday, 9 June to Thursday, 12 June 2009 Monash Centre, Prato, Italy. A very limited number of places will be available for non-presenters. If you're interested in attending, please let Rick Krever <[Rick.Krever@buseco.monash.edu.au](mailto:Rick.Krever@buseco.monash.edu.au)> know as soon as possible.

Presenters at the conference will include:  
Prof Neil Brooks, Osgoode Hall Law School  
Prof Steve Banks, UCLA  
Prof Assaf Likhovski, University of Tel Aviv  
Prof Yoram Margalioth, University of Tel Aviv  
Prof Marjorie Kornhauser, Arizona State University  
Prof Jinyan Li, Osgoode Hall Law School  
Prof Tsilly Dagan, Bar Ilan University  
Prof Carlo Garbarino, University Bocconi  
Prof Michael Livingston, Rutgers University  
Ms Kathryn James, Monash University  
Prof David Duff, University of British Columbia

A brief description of the conference subject matter follows:

Modern states cannot exist without complex tax systems. Taxes are a major way of financing the public sector, promoting distributional justice, and creating economic and other incentives. But taxes also reflect cultural preferences of groups and nations. In what ways do different tax systems reflect different cultural preferences? What role does the culture of a specific country have in shaping tax policy and tax law? What happens when a tax norm is transferred from one culture to another?

The conference will serve as a forum for interdisciplinary exchange of knowledge on the subject. It will jump-start the study of a novel area of tax law that is much needed today, and provide a forum for a group of leading scholars with interest in the subject to inspire the development of the theoretical interdisciplinary theoretical grounding.

Some of the questions we plan to discuss include: The influence of culture on tax legislation and case-law (for example the different application of the personal-business dichotomy in different countries or the effect of culture on different conceptions of residency or income); Transferring tax norms between cultures and societies; The relevance of traditional comparative law categories (such as the common-law/continental divide) to tax law; the relationship between transplanted tax law and economic and political development; path dependency and separate development in tax law; The effect of globalization on tax norms in different societies.

**Tax Research Network conference**, 10-11 September 2009, University of Wales Institute Cardiff with Rebecca Boden and Malcolm James being the organisers.  
<http://www2.warwick.ac.uk/fac/soc/wbs/research/trn/events>

**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.

Other useful tax and law related conference websites include the  
IBFD Course calendar  
<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>  
New South Wales Bar Association  
[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)  
Law Council of Australia <http://www.lawcouncil.asn.au/events.html>  
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.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. Parliament Joint Committee of Public Accounts and Audit *Tax administration*, Report 410, June 2008  
<http://www.aph.gov.au/House/committee/jpaa/taxation06/report/fullreport.pdf>

(2008) 23 (3) *Australian Tax Forum*

- Effective Tax Rates of Corporate Australia and the Book Tax Income Gap - **Alfred V Tran** and Yi Heng Yu
- Public policy, principles and politics: The La Rosa amendment - Jillian Hall 269

- The effects of the self-assessment system on the tax compliance costs of small and medium enterprises in Malaysia - **Hijattulah Abdul-Jabbar** and **Jeff Pope**
- Is there a perception of revenue bias on the part of the ATO in private binding rulings on large, complex issues? **Margaret McKerchar**, **Helen Hodgson** and **Kalmen Datt**

Buddelmeyer, Hielke; Herault, Nicolas and Kalb, Guyonne "Churn" within the Australian tax and transfer systems of 2003/04 to 2008/09 - An analysis using the Melbourne Institute Tax and Transfer Simulator (MITTS), Melbourne Institute of Applied Economic and Social Research, University of Melbourne, September 2008  
[http://www.melbourneinstitute.com/publications/reports/MITTS/Churn-20\\_09\\_08.pdf](http://www.melbourneinstitute.com/publications/reports/MITTS/Churn-20_09_08.pdf)

Business Council of Australia *A better tax return: reconsidering the role of Australia's tax system*, 2008 <http://www.bca.com.au/default.aspx>

**D'Ascenzo, Michael** 'A 'joined-up' future,' KPMG Boardroom Leadership Series: Perspectives of Regulators, 30 September 2008, Sydney  
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00166344.htm>

*Four Corners*, ABC Television Video on Demand: "Tax Me If You Can," watch Liz Jackson's report, first broadcast 6 October, 2008. Length: 45'15"  
[http://www.abc.net.au/4corners/content/2008/20081006\\_tax/interviews.htm](http://www.abc.net.au/4corners/content/2008/20081006_tax/interviews.htm) and  
<http://www.abc.net.au/4corners/content/2008/s2381529.htm> includes additional resources, Program transcript, Lowy response

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Ng, Jason 'And the winner is ... the Tax Commissioner!' in: Hickie, Thomas V; Hughes, Anthony T; Healey, Deborah and Scutt, Jocelyne A *Essays in sport and the law*, Melbourne, Australian Society for Sports History, 2008 (ASSH Studies 24) Ch 6, pp 67-86

(2008) 12 (1) *Tax Specialist*

- CPRs for the environment or the tax system? Exploring the tax aspects of the Green Paper - **Michael Dirkis**
- Taxation of shipping profits – a sea of complexity - Fiona Murphy and Julian Cheng
- The concept of ENCO - Kai Zhang
- TOFA for real property - Joshua Cardwell

(2008) 12 (2) *Tax Specialist*

- Statutory demands for disputed tax - Lister Harrison
- Part IVA – where are we at? - Allan Blaikie
- The evolution of supply chain management - Paul Balkus, Matthew Andrew and Leonid Shaflander
- Contemporary tax issues for managed funds - Paul L Dowd
- Tax Intensive Workshop – Byron Bay - Ken Schurgott

(2008) 43 (4) *Taxation in Australia*

- Draft legislation to amend public trading trust rules - Paul Argent and Simon Mifsud
- A passion for taxation education and representation - Neil Earle
- Private binding rulings – are they worthwhile? Helen Warner

- Player management fees: FCT v Riddell and Spriggs. The scores at half time - Noel Beharis
- Self-managed superannuation funds – control and protection - Joan Roberts

## **Overseas**

### *Bulletin for International Taxation* Issue 10, 2008

- Tax Treaty News - Brian J Arnold
- The New United Kingdom-France Tax Treaty - John Avery Jones
- South Africa-Germany Treaty and the Secondary Tax on Companies - Ernest Mazansky
- Treaty Shopping in Canada: The Door is (Still) Open - Michael N Kandev
- Back to the Future? The Potential Revival of Territoriality - Reuven S Avi-Yonah
- Sourcing Profits for Hong Kong Tax Purposes: The Jurisprudence of the Court of Final Appeal - Jefferson VanderWolk

### *Bulletin for International Taxation* Issue 11, 2008

- A Multilateral Solution for the Income Tax Treatment of Interest Expenses - Michael J Graetz
- VAT Treatment of Financial Services: Assessment and Policy Proposal for Developing Countries - Pierre-Pascal Gendron
- Germany's New Transfer Pricing Rules on Transfers of Business Functions Abroad - Peter H. Dehnen and Rosemarie Rhines
- New Anti-Avoidance Rules in Denmark Target Reverse Hybrids and Convertible Bonds Arne Møllin Ottosen and Michael Nørremark
- Taxation of Non-Residents in Nigeria - Osita Aguolu

### *Derivatives & Financial Instruments* Number 5 - 2008

- Netherlands - Hybrid Financial Instruments - Emily Jansen and Edwin van Kasteren
- The Functioning of the EU Savings Directive: Strategies for Improvement - René Offermanns
- Sweden as a Jurisdiction for Intermediate Holding Companies and Debt-Financed Acquisitions and Reorganizations - Niklas Bång and Håkan Nylén
- Australia - Managed Investments in Real Property: Tax Rules Undergo Changes - Anton Joseph
- Italy - Limitations on Deductibility of Interest Payable: Recent Tax Law Developments - Paola Flora
- Switzerland - Taxation of Private Investment Income under the Second Business Tax Reform - Peter Reinartz and Christoph Oliver Schmid
- United States - Oil Speculation Tax Discussion Draft Roils the Markets - Viva Hammer
- United States - Controlled Foreign Corporations: Tax Treatment of Contract Manufacturing and Emissions Allowances - Anton Joseph

### *European Taxation* Issue No 9, 2008

- The 2008 OECD Model Tax Convention – An Analysis of the Changes
- The 2008 OECD Model Tax Convention – Guest Editor's Note - Raffaele Russo
- The 2008 OECD Model: An Overview - Raffaele Russo
- The Attribution of Profits to Permanent Establishments: The 2008 Commentary on Art. 7 of the OECD Model Convention - Mary Bennett
- The OECD Services Permanent Establishment Alternative - Hans Pijl
- The Tax Treaty Treatment of REITs – The Alternative Provisions Included in the Commentaries on the 2008 OECD Model - Luis Nouel
- Taxation and Non-Discrimination: Clarification and Reconsideration by the OECD - Silke Bruns
- Supplementary Dispute Resolution - Marlies de Ruyter

*European Taxation* Issue No 10, 2008

- A European Model for Member States' Legislation on the Taxation of Controlled Foreign Subsidiaries (CFC) – Part 1- Guglielmo Maisto and Pasquale Pistone
- The New German Transfer Pricing Rules on Cross-Border Relocation of Functions: A Preliminary Analysis - Patrick Cauwenbergh and Mayra O Lucas Mas
- The Evolution of the Concept of the Place of Management in Italian Case Law and Legislation: Interaction with Tax Treaties and EC Law - Gianluigi Bizioli
- Implementation of the Savings Directive in Bulgaria – Selected Issues - Konstantin Lozev
- The Effective Personal Income Tax Rate in the Czech Republic - Jan Široký and Anna Kovářová
- Deductions for Danish Pension Contributions - Helle Vestergaard Rasmussen and Nikolaj Bjørnholm

Institute of Austrian and International Tax Law report of the academic activities for the academic year 2007/08 has just been presented. We want to thank all our friends, colleagues and collaborators, and especially the taxpayers for their support. We have tried to use the funds efficiently. Please find the report at our website [www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw).

*International Transfer Pricing Journal* Issue No 5, 2008

- Canada - Digesting the Glaxo Decision: A Difficult Pill to Swallow for Transfer Pricing Practitioners - Muris Dujsic, Sandra Goldberg, Bernard Barsalo and Rene Fleming
- International - The Labour Apportionment Factor for a Common Consolidated Corporate Tax Base: A Double-Edged Sword - Patrick J Weninger
- Ecuador - New Transfer Pricing Provisions: Key Aspects and Future Prospects - Enrique Díaz Tong and Sophia Castro Jurado
- Finland - Revision of Controlled Foreign Corporation Rules and New Transfer Pricing Documentation Requirements - Petri Manninen
- South Africa - Recent Transfer Pricing Developments - Jacques van Rhyn and David Lermer
- Spain - Court Case on Documentation Requirements - Joan Hortalà, Regina Soler and Neus Mollera
- Turkey - An Assessment of Free Trade Zones from a Transfer Pricing Perspective - Ramazan Biçer
- Turkey - New Transfer Pricing Rules: Requirement of Loss of Tax Revenue to National Treasury - Ramazan Biçer

*International VAT Monitor* Issue No 5, 2008

- Prohibited State Aid – Still a Threat for VAT Practitioners? - Michael van de Leur
- Pragmatic Policies to Tackle VAT Fraud in the European Union - Fabrizio Borselli
- Some Aspects of Input Tax Deduction under the Pro Rata of the EU VAT System - Joep Swinkels
- Drafting and Reviewing GST Clauses under Australian GST - Gina Lazanias, Fletch Heinemann and Brian Lau
- Distributive Effects of the Introduction of GST in Malaysia - Jeyapalan Kasipillai and Jothee Sinnakkannu
- European Court of Justice – Judgments and Cases Pending - Fabiola Annacondia

Lang, Michael; Pistone, Pasquale; Schuch, Josef and Staringer, Claus *Source versus residence: problems arising from the allocation of taxing rights in tax treaty law and possible alternatives*, The Hague, Kluwer, 2008 ISBN 9789041127631

US Senate Committee on Homeland Security and Governmental Affairs *Tax haven banks and US tax compliance*, 17 July 2008 The US Senate hearing on Tax Haven Banks and U.S. Tax Compliance.[Video and documents]

<http://hsgac.senate.gov/public/index.cfm?Fuseaction=Hearings.Detail&HearingID=3b2c1960-1147-4025-91a0-ed2cb728c962>

## 12 Quotable quotes

“BBC INTERVIEWER: Some officials believe that your country is helping greedy German businessmen to stash their money here, to keep it hidden from the tax man back in Germany and break the law?

PRINCE ALOIS OF LIECHTENSTEIN: Well we're not helping them. We just don't ask, continuously questions like a nanny, well you have now certain funds with us since two or three years did you pay your taxes every year?

I think that can't be our role.”

....

CARL LEVIN, US SENATOR: Mr Lowy have you ever spoken to anyone at LGT Bank in Liechtenstein?

PETER LOWY: Senator I'm sorry and mean no disrespect but on the advice of my counsel I assert my rights under the 5th amendment of the United States Constitution and decline to answer your question.

CARL LEVIN, US SENATOR: Mr Lowy do you have any corrections to the statement of facts in my opening statement or to the case history in the report released by the subcommittee last week?

PETER LOWY: Senator on the advice of my counsel I assert my 5th amendment rights and decline to answer the question.

CARL LEVIN, US SENATOR: Mr Lowy you've been asked specific questions about matters of interest to this Sub Committee and in response to each question you've asserted your 5th amendment privilege.

Is it your intention to assert your 5th amendment privilege to any question that might be directed to you by the subcommittee today?

PETER LOWY: Yes sir.

Source: Four Corners, ABC Television Video on Demand: "Tax Me If You Can," watch Liz Jackson's report, first broadcast 6 October, 2008. Length: 45'15"

[http://www.abc.net.au/4corners/content/2008/20081006\\_tax/interviews.htm](http://www.abc.net.au/4corners/content/2008/20081006_tax/interviews.htm) and

<http://www.abc.net.au/4corners/content/2008/s2381529.htm> includes additional resources, Program transcript, Lowy response

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Mr NEUMANN—In terms of sport, I notice that you are undertaking audits in relation to football players, clubs and management. Is that intended to continue? I ask that in this context: we are seeing, for example, in the NRL, a number of players going overseas to play but still wanting to come back to Australia to play as well. This is in Rugby Union as well as

league. We are seeing cricketers as well. Recently we saw players making huge sums of money in India and the subcontinent playing Twenty20 cricket. Are you looking to continue the auditing process in that regard? I know we are in Victoria, and the AFL does not really penetrate beyond the territorial jurisdiction of the Commonwealth of Australia—  
CHAIR—Go the Swans!

Source: Australia Proof Committee Hansard Joint Committee of Public Accounts and Audit  
Reference: *Biannual hearing with Commissioner of Taxation*, Friday, 3 October 2008 p 28  
<http://www.aph.gov.au/hansard/joint/commtee/J11224.pdf>

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“Wheatley said he was ashamed of his crime, but claims he was never told that by signing up to offshore tax schemes he was committing an offence punishable by jail.”

Source: Stewart, Cameron ‘I’m a star whipping boy: Wheatley’ *Weekend Australian*, 18 October 2008, p 1 at 4



## **ATTA News November 2008**

<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>

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### **1 Presidential column**

Dear ATTA Members

The ERA process continues:

The Australian Research Council (ARC) which is managing the ERA process has agreed with the Council of Australian Law Deans (CALD) that CALD should undertake a journal ranking exercise. A steering committee (comprising a number of Associate Deans (Research)) was established to manage the ranking process. This steering committee has given ATTA the opportunity to comment on their preliminary ranking list. Earlier this week I sent an email with several attachments to some of our long-standing members asking for comments. If you did not receive this, but wish to view the CALD list and comment, please send me an email ([k.sadiq@law.uq.edu.au](mailto:k.sadiq@law.uq.edu.au)). I will forward all relevant material to you. Comments need to be received by 27th November.

There are only a couple of weeks left to receive the early bird discount for the ATTA 2009 Conference in Christchurch. Registration is available through the conference website at <http://www.uco.canterbury.ac.nz/conference/atta09/> I look forward to seeing you there.

In addition to our own conference in January, there are several events being held around the country in February. In particular, our members may be interested in the following:

- Housing and Taxation: A Research Symposium on Law and Economic Policy, Australian Tax Research Foundation/ University of Melbourne Law School, Wednesday 11 February 2009; and
- Colloquium: Business Tax Reform in Retrospect and Prospect, Sydney 23-25 February 2009. The Australian School of Taxation (Atax), Monash Taxation Law and Policy Research Institute and The Institute of Chartered Accountants in Australia have organised a business tax reform colloquium, to be held in Sydney from Monday 23 February to Wednesday 25 February 2009.

This month's newsletter also contains several other forthcoming domestic and international events.

Our final newsletter for the year will be published just before Christmas. As it will go out a little earlier than usual, please forward all material for inclusion to Colin Fong by the middle of the month.

Until then, all the best,  
Kerrie

## 2 ATTA 2009

Dear All

Only two months to go until we meet in Christchurch!

The committee have been hard at work and everything is coming together well.

We are thrilled with the broad range of paper topics – it promises to be an interesting and stimulating few days. The keynote speakers will certainly set a great tone. There are the two Commissioners from the two sides of the Tasman. As always it will be great to hear what Michael D'Ascenzo has to say. We will also welcome for the first time to an ATTA conference the New Zealand Commissioner, Bob Russell and look forward to his address.

The other key note speakers bring together a judge, Justice William Young, President of the New Zealand Court of Appeal, a practitioner, Julia Hoare, tax partner with PricewaterhouseCoopers who has special expertise in climate change issues, and an academic Professor Neil Brooks, from Osgood Hall Law School, who will be known to many of you. We look forward to the perspectives and insights from all five of our keynote speakers. For more details on our distinguished guests go to [www.uco.canterbury.ac.nz/conference/atta09/keynote.html](http://www.uco.canterbury.ac.nz/conference/atta09/keynote.html).

Some key dates:

For those who are presenting papers:

Last date for receipt of conference papers for inclusion on the conference CD  
8 December

All papers must be submitted no later than 7 January 2009 (papers received after 8 December 2008 will not be on the conference CD).

For everyone:

Last date early bird registration 12 December 2008

Registration begins 19 January 2009

We are also pleased to advise that Adrian was recently discharged from hospital and is now recuperating at home.

We look forward to seeing you soon

Adrian Sawyer, Alistair Hodson, Andrew Maples and Shelley Griffiths  
The ATTA Organising Committee

### **3 ATO Releases pilot 1% individual sample file**

In early 2009, the Commissioner has approved a pilot release of a 1% individual sample file for 2005-06. The file for 2006-07 will be made available in March 2009 when the Taxation Statistics publication is released providing the pilot is a success.

More information will be provided on how to obtain access to this sample file in future ATTA Newsletters.

Matthew Maloney  
Director, Tax Information Management Unit (TIMU) Revenue Analysis Branch Governance  
& Government Relations  
& 02 621 62259 \* 02 621 62936  
\*0447 469 585 \* [matthew.maloney@ato.gov.au](mailto:matthew.maloney@ato.gov.au)

### **4 Arrivals, departures and honours**

**Colin Anderson**, formerly a senior lecturer, Griffith University, from July 2008 commenced duties as Associate Professor, in the Queensland University of Technology Law School.

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**Tony Anamourlis** was previously employed as a Tax Consultant in CPA and Chartered Accounting firm and then practised as a tax lawyer for several years as a principal with his own practice right after completing his articles in 2001 and has been practising law since then.

At present he is a Tax Lecturer in charge of the postgraduate Tax subject in the Masters Program in the School of Business at Latrobe University and also doing his SJD thesis on *Globalizing tax information exchange agreements: How effective are they in a global context*. He is also researching paper on the Liechtenstein saga and in particular whether states can use stolen information as evidence in tax proceedings and prosecutions against their citizens, which also raises the issues in relation to the conduct of those various countries including Australia, US, UK and Canada in obtaining such evidence, and which also addresses the privacy issues involved with offshore financial centres.

Tony is presenting for the first time a joint paper at the 2009 Australian Tax Teachers conference in Christchurch on the role of Accounting Standards and Commercial Principles in recognizing Intangible Assets in the Tax Consolidation Process. He has research interests in International Tax, International Tax Treaties, Exchange of Information Agreements,

International Tax Avoidance and Fiscal Evasion. He has an interest for further studies at some stage after completion of his doctorate and that is to do an LLM via research alone on the impact of fiscal evasion between developed countries and developing countries - choice of overseas institution Oxford University, London.

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**Michael Walpole** recently concluded a term as Academic Visitor to the Oxford University Faculty of Law and the Oxford Centre for Business Taxation at the Oxford University Business School.

## **5 New Zealand developments**

### **Deficits and the election of a new government in New Zealand**

On 8 November 2008 a minority National (centre right) government was elected in New Zealand. The National government is supported by Confidence and Supply Arrangements with three other parties (the centrist United Party, the right-wing Association of Consumers and Taxpayer (ACT) and the left-wing Maori Party). During the election campaign the National party proposed personal income tax reductions larger than those of the then ruling Labour-led administration. (For a discussion of these earlier tax reductions and how they compare with Australian personal tax reductions see [http://www.nzier.org.nz/Site/Publications/NZIER\\_calculators.aspx](http://www.nzier.org.nz/Site/Publications/NZIER_calculators.aspx)). While the National and Labour policies were broadly similar, the National party proposals place greater emphasis upon improving the overall efficiency of the personal income tax scale.

Any further initiatives regarding personal income tax reductions will be limited by the poor conditions of the government accounts in New Zealand. Fiscal policy during the final term of the fifth Labour government was characterised by historically high levels of government spending funded by increasing tax revenues due to fiscal drag. The New Zealand economy has, furthermore, been in a recession since the start of 2008, which, in recent months, has been accompanied by uncertainty in global financial markets. Consequently, real GDP growth is forecast to be weak, which is in turn leading to increasing government expenditure (on areas such as benefits and debt servicing) and declining tax revenues.

Any initiatives for personal income tax reform are thus required to be made within existing operating allowances for new spending. To provide fiscal headroom for the personal tax reductions announced by National during the 2008 election campaign, expenditure savings were identified that included changes to the KiwiSaver scheme and discontinuing the R&D tax credit. It has been estimated that these expenditure savings (along with savings from repealing the Labour-led government's personal tax programme) exceed the cost of the personal income tax reductions and allow a small reduction in the operating deficit.

Further expenditure savings will, however, be required if the government is to achieve the medium-term goal of aligning the top personal income tax rate with a company and trustee rate of 30% (stated goal of the United Party, which is supported by both National and ACT).

### **Reform to New Zealand's Controlled Foreign Company Tax Regime**

Prior to the general election an Income Tax Bill was submitted for review to the Finance and Expenditure Select Committee. This Bill will be given consideration when the new

Parliament is sworn in later this year. A key proposal in this Bill was to introduce an Active Income Exemption in place of the Controlled Foreign Company (CFC) tax regime. The CFC regime taxes New Zealand shareholders on income earned from foreign companies they control. As a consequence of this regime New Zealand residents' outward investments may face taxation in both New Zealand and in overseas jurisdictions (although New Zealand taxation may be reduced for taxation paid overseas). In the 2007 Budget the Government thus announced that it would replace the CFC regime with a regime that exempts active income and dividends received from CFCs. Key features of the proposed regime are:

- an exemption from attributing active CFC income (effectively only taxing certain passive income)
- the introduction of interest allocation or outbound thin capitalisation rules
- the removal of the grey list exemption for countries other than Australia
- an exemption for dividends received from CFCs (other than those dividends that are deductible for the CFC or paid in relation to fixed rate shares)
- the repeal of the conduit regime.

There are three key issues raised by the Bill:

- the active business test: Australian businesses are automatically included in the active business test and investments into Australia are already governed by the grey list, so would face no material change in tax rates from the introduction of the policy. For non-Australian businesses the key question regarding the active business test relates to the threshold for determining active income
- interest allocation provisions: an active/passive income distinction is a reasonably complex distinction to enact. A key source of this complexity is the proposal to extend the thin capitalisation rules and rules around interest allocation as anti-avoidance provisions
- removal of the Greylist regime: the repeal of the grey list would potentially affect a large number of taxpayers and lead to an increase in compliance costs.

Patrick Nolan

## **6 Visiting Fellowships 2009**

### **TC Beirne School of Law Distinguished Visiting Fellowship 2009**

The TC Beirne School of Law Distinguished Visiting Fellowship is designed to provide leading legal scholars of international standing with the opportunity to visit the University of Queensland to conduct research in their field of choice. Successful applicants will have an established research record of an international standard within their field. During their stay, they will participate in the intellectual life of the school and will contribute a paper to the School's Research Seminar series. There are otherwise few formal responsibilities and participation in any of the School's teaching programmes is optional.

Successful applicants will be allocated an office, computing facilities and full access to the School's library and research resources. Assistance with the costs of travel to and from the University of Queensland and accommodation is also available.

For further details, please contact Kit Barker, Director of Research, TC Beirne School of Law at: [k.barker@law.uq.edu.au](mailto:k.barker@law.uq.edu.au).

Applications for visits commencing in the year 2009 should be received by 15th December 2008.

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## **New Round of Newton Fellowships**

A new round of Newton Fellowships - an initiative to fund research collaborations and improve links between UK and overseas researchers - has opened.

The Newton International Fellowships are funded by the British Academy, the Royal Academy of Engineering and the Royal Society and aim to attract the most promising post-doctoral researchers working overseas in the fields of humanities, engineering, natural and social sciences. The Fellowships enable researchers to work for two years with a UK research institution, thus establishing long-term international collaborations.

The funding will be distributed in the form of 50 research fellowships, awarded annually, each providing support of up to £100,000 for a two year placement. The scheme is open to post-doctoral (and equivalent) early-career researchers working outside the UK who do not hold UK citizenship.

The closing date for applications is Monday, 12 January 2009.

Further details are available from the Newton International Fellowships website:

[www.newtonfellowships.org](http://www.newtonfellowships.org) or call 00 44 (0)20 7451 2559

Newton International Fellowships

6-9 Carlton House Terrace

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The British Academy, 10 Carlton House Terrace, London SW1Y 5AH Tel: 020 7969 5200,  
Fax: 020 7969 5300, Web: [www.britac.ac.uk](http://www.britac.ac.uk)

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## **Atax Research Fellowship Applicants 2009**

In 2009 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 2009, 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 2009 must be received by 30 November 2008. Successful applicants will be notified by 31 December 2008 and undertake the Fellowship in 2009.

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

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**Queen Mary Graduate School in the Humanities and Social Sciences**

Applications are invited for up to eight Distinguished Visiting Fellowships. The Fellowships are intended to appeal to senior scholars from the UK or overseas who wish to spend a period, for the purposes of research, in one of the most stimulating intellectual environments in London.

[http://www.jobs.ac.uk/jobs/CI829/Distinguished\\_Visiting\\_Fellowships\\_2009\\_10/](http://www.jobs.ac.uk/jobs/CI829/Distinguished_Visiting_Fellowships_2009_10/)

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**Schumpeter Fellowships**

The Schumpeter Fellowships – named after Joseph Alois Schumpeter, one of the most successful economists and social scientists of the 20th century – aim at supporting outstanding young scholars in economics, social science, and law who wish to open up new areas of research in interdisciplinary projects. The projects should fathom and transcend the boundaries of disciplines regarding subjects and methods or contribute to academic reorientation by cooperating beyond the common combination of disciplines.

<http://www.volkswagenstiftung.de/foerderung/strukturen-und-personen/schumpeter-fellowships.html?L=1>

**7 Conference on the fight against international tax evasion and avoidance. Improving transparency and stepping up exchange of information in tax matters, Paris – 21 October 2008**

Summary of Conclusions

On the initiative of Mr Eric Woerth, Minister for the Budget, Public Accounts and the Civil Service of France, and Mr Peer Steinbrück, Minister of Finance of Germany, 17 countries have come together in Paris on the 21st October to discuss how to respond to offshore non-compliance with their tax laws.

They note that recent scandals in Europe and elsewhere have now implicated more than 40 countries around the world and highlighted the impact that tax havens and secretive jurisdictions are having on their economies. They also underline that investors located in jurisdictions providing an opaque environment have added to the current financial crisis and that the need for public funds resulting from this crisis makes the fight against the loss of tax revenue more important than ever.

A lack of transparency and exchange of information provides an environment that facilitates cross-border tax fraud and evasion. As a result, investment decisions may be prompted by the will to evade taxes instead of the search for economic efficiency. This creates distortions of competition. Furthermore, tax fraud and tax evasion by few reduce the revenue available for funding vital public services or increase the tax burden weighing on honest taxpayers. Moreover, not only is it a concern for developed countries, but it also undermines developing countries' abilities to strengthen their public finances and modernise their economy. The Organisation for Economic Co-operation and Development (OECD) work on transparency and exchange of information is central to efforts in this area. But, while many countries and territories identified as tax havens made commitments to transparency and the exchange of information, implementation of these international standards through the signature of Tax Information Exchange Agreements has been slow.

In order to treat fairly countries and territories identified as tax havens, the OECD extended its transparency and exchange of information requirements by amending Article 26 of its model tax convention. However, a few OECD member countries and some other significant financial centres still do not implement them in their bilateral conventions.

Therefore, the countries convened here today favour action against jurisdictions whose legal and administrative frameworks facilitate tax fraud and evasion.

In view of the above, the participating countries:

Are very concerned that the overall progress in implementing the present international standards on transparency and exchange of information has been slow.

Recognise the efforts made by certain jurisdictions that have set out a new direction for their financial centres and have signed Tax Information Exchange Agreements, which constitute effective instruments for fighting international tax fraud and evasion.

Urge all countries and territories that have not committed to the OECD standards yet, including significant financial centres, to do so.

Insist that all jurisdictions that have not, despite their commitment, implemented the OECD standards to do so.

Support the principle of converging responses to counteract tax fraud and evasion, through the adoption of measures appropriate to each country and a co-ordination of some of their actions. In particular, the participating countries express their willingness to use the latest version of the Article 26 of the OECD Model Tax Convention when initialling new double taxation agreements and to consider in due course terminating some of their existing treaties, in case those could not be amended accordingly.

Strongly encourage the current negotiations aiming at improving the effectiveness of the EU Savings Directive, including the extension of its geographical scope, and underline that the continuation of the transitional withholding tax mechanism applied by a few States should be reconsidered.



Call on aid agencies to give extra weight to the principles of tax transparency and information exchange when designing their aid programs.

Ask the OECD to establish a methodology to provide a clear distinction between the countries and territories which have substantially implemented the OECD standard on exchange of information and those which have not, and to publish its conclusions in 2009. The participating countries also ask the OECD to require from States which want to join the Organisation to implement prior to membership the OECD principles on transparency and exchange of information.

The participating countries see this meeting as providing the political support needed for a successful conclusion of both the OECD and EU initiatives. They will meet again before the summer 2009 in Berlin in order to review the progress made and to PROVIDE further assistance to countries to protect their tax base from jurisdictions that fail to meet the OECD standards on transparency and exchange of information.

Source: Australia Joins In Global Effort to Crack Down on Tax Havens, Hon Chris Bowen, Assistant Treasurer, Media release Attachment, 22 October 2008

<http://assistant.treasurer.gov.au/DisplayDocs.aspx?doc=pressreleases/2008/085.htm&pageID=003&min=ceb&Year=&DocType>

## **8 Doctoral news**

### **Student profile**

#### **Wollela Abehodie Yesegat, PhD student, Atax**

I did my BA degree in Accounting at the Faculty of Business and Economics, Addis Ababa University, Ethiopia. I started my working life as a graduate assistant at the Addis Ababa University in 1994. I have since worked at the Addis Ababa University assuming different positions. From 1998 to 2000 I undertook my Masters study in Business and Commerce specialising in Taxation Policy and Management at Keio University, Japan taking a study leave from my lectureship at the Addis Ababa University. While pursuing my study at Keio University I was a recipient of a competitively awarded Joint Japan and World Bank Scholarship program.

Having completed my Masters study and worked at the Addis Ababa University as a lecturer for about four years I started looking for opportunities for my doctoral study and I came to know about Atax as a specialised school in the area of taxation with excellence in research and teaching. I contacted Professor Chris Evans (the then director of Atax) to find out more about the opportunities for my doctoral study and supervision. Chris considering my area of research interest introduced me to Associate professor Binh Tran-Nam who later became one of my supervisors.

I applied for my doctoral study planning to carry out my research in the area of tax operating costs. I won a competitively awarded the Australian Government Endeavour International Postgraduate Research Scholarship. I came to Australia with my family (my husband and our two daughters who attended a local primary school) and started my study in March 2005 under the supervision of Associate Professors Binh Tran-Nam and Margaret McKerchar. The title of my thesis is 'Value added tax in Ethiopia: A study of operating costs and compliance'. The thesis focuses on assessing the magnitude and nature of VAT operating costs; identifying problems in the design and administration of VAT in Ethiopia that contribute to operating costs, and the overall operations of the VAT at large; and examining the correlation between VAT compliance costs and taxpayer compliance behaviour, particularly intentional output VAT reporting compliance decisions. The thesis uses a mixed methods approach namely

surveys of taxpayers and tax practitioners, experimental design (conducted using postgraduate students of the Faculty of Business and Economics, Addis Ababa University) and documentary analysis to address the research questions developed based on the above research theme.

During the data collection, especially in conducting the taxpayer survey, I encountered several problems including the difficulty of locating potential taxpayer survey respondents and lack of cooperation from them. These problems were perhaps because of the sensitivity of the subject. Further, these problems were likely to be because of the fact that the study focuses on the value added tax in one of the poorest nations, Ethiopia where the awareness of taxpayers appears to be at a low level. Although problems were apparent during data collection, I was able to elicit data which would be sufficient enough to undertake analysis and address the research questions of the thesis.

While undertaking my doctoral study, I have learnt from the rich experiences of my supervisors, Binh and Margaret who have been sources of constant support and encouragement. Their comments, suggestions and useful advice have been invaluable inputs that have improved the quality of my work and also helped my career development at large. As a whole, the co-operation of staff members and the facilities including the library and internet resources of Atax have been important to my progress as per my plan and submission of the thesis for examination in October 2008.

Wollela Abehodie Yesegat

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In the *ATTA News* October 2008, the item on the European Academic Tax Thesis Award was based on out of date information. The following is up to date.

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, if necessary, hotel accommodation are borne by the Commission.

Any author fulfilling all of the following may apply:

- submission of a doctoral or post doctoral thesis on issues of comparative, European and/or International Tax Law (any language is eligible)
- submission of a summary of at least 20 pages (in English) which would allow assessment of the main ideas of the thesis
- submission of a table of contents (in English)
- acceptance of the thesis by a European university
- submission of the report of the thesis' evaluator (in English)
- maximum age: 35 years (reference date: 31 December)

The full text of the thesis as well as the summary, the table of contents and the evaluator's report should be attached to the application. In total, each application will consist of no more than five pdf-documents: the thesis, the summary, the table of contents, the report of the evaluator, and a cover letter.

A jury will select up to three 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

December of the year in which the thesis has been defended. Application for the Award should be made by e-mail to Joke Straver: [J.Straver@ibfd.org](mailto:J.Straver@ibfd.org)

Prof. Dr. Kees van Raad  
President of EATLP

Univ.-Prof. Dr. Michael Lang  
Chairman of the Academic Committee of EATLP

## **9 Law & Society Association's 2009 annual meeting**

Greetings, Tax Professors:

This is a call to participate in tax-oriented panels at the Law & Society Association's 2009 annual meeting, which will be held from May 28-31, 2009 in Denver, Colorado. The L&S website is <http://www.lawandsociety.org>, and the website for the annual meeting is [http://www.lawandsociety.org/ann\\_mtg/am09/call.htm](http://www.lawandsociety.org/ann_mtg/am09/call.htm). Once again this year, tax-related sessions at L&S will be organized under the official auspices of the "Law, Society, and Taxation" group. In addition, I am serving on this year's conference program committee.

In 2005, we held 3 tax-related panels in Las Vegas. In 2006, we held 6 tax-related panels in Baltimore. In 2007, we held 7 tax-related panels in Berlin. And in 2008, we held 14 tax-related panels in Montreal. How long before every tax professor on earth is involved in our tax sessions?!

The official call for papers is very broad, and it includes an important disclaimer: "As with every Annual Meeting, panels need not be centered on the conference theme. Submissions on any law and society topic are welcome." Therefore, we will continue to welcome as wide a range of subject matters and approaches as possible, and I will do everything possible to organize proposed papers into panels. This year, I would also like to encourage crossover between tax and non-tax scholars; so if you know of someone who might have a paper to present in a field that has subject matter in common with tax (i.e., everything), please encourage them to submit a proposal.

If you have an idea for a paper that you would like to present, please send me the following: a proposed title, a description (of two sentences or less) of the likely content of the paper, and the basic subject area of the paper (e.g., comparative, partnership, gender, budget). Please do not send an abstract at this point. The actual drafts will not be due until one month before the conference, i.e., next April. You will be able to change the title (and even the subject matter, within reason) later, as necessary.

Participants may present papers in one or two sessions. If you have two ideas brewing, feel free to propose both.

If you have an idea for a complete session, please feel free to submit three or four papers together in one proposal. In addition to the information above, please provide a proposed title for the session as well as email addresses for all participants.

It is also possible to propose Roundtable Discussion sessions (which do not involve formal papers) and Book sessions (author-meets-three-or-more-readers).

Finally, you may also volunteer to be a chair/discussant, either for a specific panel or as needed.

The deadline for submitting ideas to me is Monday, Dec. 1, 2008. This will give me a week to organize the panels and submit them in time for the official deadline. **YOU DO NOT NEED TO SUBMIT YOUR PROPOSAL (YET) ON THE LAW & SOCIETY WEBSITE.** In December, I will send out an email with a list of all proposed panels as well as the necessary information to register on the L&S website.

Denver is a vibrant city in a beautiful setting, and the conference is being held in late Spring. It should be a wonderful event. I look forward to seeing friends old and new there.

Best,  
Neil

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Washington, D.C. 20052  
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Fax: (202) 994-9446  
SSRN author home page: <http://ssrn.com/author=47801>

## **10 Vacancies**

### **Macquarie University**

One year or 6 month contract positions available in 2009 for Lecturers (Level B) and associate lecturers (Level A) Department of Business Law, Faculty of Business and Economics, teaching in **Tax Law**, Corporations Law and Business Law. Research Active applicants will be given preference. Please contact Patricia Blazey, Head of Department of Business Law at [patricia.blazey@law.mq.edu.au](mailto:patricia.blazey@law.mq.edu.au) for further information.

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

### **Local**

**Taxation Institute of Australia** <http://www.taxinstitute.com.au> lists many of the TIA conferences, conventions, seminars, breakfast clubs.

For further enquiries, contact Sarah Hadfield by telephone on (02) 8223 0031 or by email by clicking <mailto:sarahhadfield@taxinstitute.com.au> Register online at <http://www.taxinstitute.com.au>

Monash University Business and Economics **50th Anniversary Public Lecture Series**, Professor Philip Adams on 'Insurance against catastrophic climate change: How much will an emissions trading scheme cost Australia?' Thursday 27 November 2008 6:00pm, BMW Edge Federation Square, Melbourne, Contact Details: [50years@adm.monash.edu.au](mailto:50years@adm.monash.edu.au) (03) 9903 4802

**Twenty First Annual Australasian Tax Teachers Association Conference 2009**, 19 - 21 January 2009, University of Canterbury, Christchurch, New Zealand. Organising committee: Adrian Sawyer; Shelley Griffiths; Alistair Hodson and Andrew Maples. Contacts: [atta09@uco.canterbury.ac.nz](mailto:atta09@uco.canterbury.ac.nz); Phone: +64 3 364 2162; <http://www.conference.canterbury.ac.nz/atta09>

**Housing and Taxation: A Research Symposium on Law and Economic Policy**, Australian Tax Research Foundation/ University of Melbourne Law School, Wednesday 11 February 2009, Law School, 185 Pelham Street Carlton VIC 3010

Registration information and program details will be available in the near future at <http://www.tax.law.unimelb.edu.au>. The Symposium program will include international and Australian speakers from law, economics, policy and private sector backgrounds on the timely issues of the impact of tax on house market volatility; the effect of tax reform on prices; the interaction of federal and state tax systems and regulatory regimes on housing affordability and sustainable housing models and other issues. Please contact Associate Professor Miranda Stewart at [m.stewart@unimelb.edu.au](mailto:m.stewart@unimelb.edu.au) or our Tax Group Coordinator at [law-tax@unimelb.edu.au](mailto:law-tax@unimelb.edu.au) or (03) 8344 3633 to register your interest in participating in the Symposium. Please note the change of date.

**Colloquium: Business Tax Reform in Retrospect and Prospect**, Sydney 23-25 February 2009. The Australian School of Taxation (Atax), Monash Taxation Law and Policy Research Institute and The Institute of Chartered Accountants in Australia have organised a business tax reform colloquium, to be held in Sydney from Monday 23 February to Wednesday 25 February 2009. As you will be aware, the Australian Government is currently undertaking a "root and branch" review of the Australian tax system. The colloquium will draw together some of the leading academics and practitioners from Australia and overseas to consider critical aspects of business tax reform in order to provide significant input to that review. The program will involve leading national and international tax academics presenting papers on over 20 designated business taxation topics, with each paper followed by a commentary presented (in most cases) by a senior Australian tax partner.

A number of eminent overseas academics have already agreed to participate, including Professors Eric Zolt (UCLA), Neil Brooks (Osgoode Hall Law School), Judith Freedman (Oxford), Claes Norberg (Lund), David Duff (UBC) and Dr Eric Toder from the Urban Institute in Washington, and we are awaiting confirmation from others. Tax professors and senior academics from UNSW, Sydney University, Melbourne University, Monash University and University of Queensland have also agreed to participate. And a number of senior Australian tax partners and practitioners (from KPMG, PWC, EY and Deloitte, plus the legal majors) have agreed to act as commentators to ensure the academics stay "grounded".

Full program and registration details (a significant discount will be available to ATTA members) will be circulated shortly, but in the meantime you may wish to make a note in your 2009 diary.

Chris Evans and Rick Krever (in association with the Institute of Chartered Accountants in Australia)

**Judicial Reasoning: Art or Science?** 7-8 February, 2009, Australian National University, Canberra ACT. The conference is being jointly presented by the National Judicial College of Australia, the ANU College of Law and the Australian Academy of Forensic Sciences.

Opening Speaker - Chief Justice Robert French High Court of Australia  
 Blinking on the Bench: How judges decide cases - Hon Andrew J. Wistrich, United States District Court, California USA  
 Jurisprudence as Epistemology: Reasoning beyond reason in the law - Professor James Raymond, President, International Institute for Legal Writing & Reasoning, New York USA  
 Values, social context, social changes and judicial method - Judge George Thomson, National Judicial Institute Canada  
 Judicial Neurobiology, Markarian Synthesis and Emotion: How can the human brain make sentencing decisions? Dr Hayley Bennett, Consultant clinical neuropsychologist, Prince of Wales Medical Research Institute & University of New South Wales  
 Judicial Neurobiology - a judge's perspective - Justice John Dowsett, Federal Court of Australia, Brisbane  
 The Art and Performance of Judging - Associate Professor Greta Bird & Ms Nicole Rogers School of Law and Justice, Southern Cross University NSW  
 Unstated Values and Assumptions in Judicial Decisions - The Hon Richard Chisholm, formerly a Judge of the Family Court of Australia & Visiting Fellow, ANU College of Law  
 The Values of Internal Legal Culture and Judicial Values: The values for choosing judges and 'values' on the bench - Ms Katherine Lindsay, School of Law, University of Newcastle NSW  
 Disparities in Sentencing Decisions: Evidence of unconscious influences - Associate Professor Jane Goodman-Delahunty, School of Psychology, University NSW; Professor Siegfried Sporer, University of Giessen, Germany  
 Judicial Reasoning and the 'Just World Delusion': Using the psychology of justice to evaluate legal judgments - Dr Julia Davis, Associate Professor in Law, University of South Australia  
 Reasoning by Analogy in the Law - Professor John Farrar, Emeritus Professor, Bond University Queensland  
 Scientific Evidence: A need for caution in decision making - Mr Jonathan Beach QC Victorian Bar  
 Without Sacrificing Discretion: How to have your cake and eat it too - Mr Andrew Stranieri Centre for Informatics and Applied Optimisation, University of Ballarat Victoria  
 A Judge's Perspective on Computer Assisted Judging - Justice Brian Preston, Chief Judge, Land and Environment Court NSW  
 Conceptual Acquisition and Judicial Thinking - Dr Tony Connolly, ANU College of Law, The Australian National University  
 Enquiries: E: [judicialreasoning@njca.anu.edu.au](mailto:judicialreasoning@njca.anu.edu.au) T: (02) 6125 6655 F: (02) 6125 6651

Treasury **Tax policy conference**, June 2009, as announced by Henry, Ken 'Towards a tax and transfer system of human scale', National Press Club, Canberra, 12 November 2008  
<http://taxreview.treasury.gov.au/content/Content.aspx?doc=html/speeches/01.htm>

## Overseas

**American Accounting Association** Calls for paper website <http://aaahq.org/calls/default.cfm>  
**Canadian Tax Foundation** Event schedule 2008 <http://www.ctf.ca/profDev/schedule1.asp>

**Institute for Austrian and International Tax Law of the Vienna University of Economics and Business Administration** ([www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw)) intensive seminar 19-24 January, 2009, dealing with "current and practical problems in tax treaty application". The seminar will be given in English. For further information about lecturers, topics and participation fees please see our homepage [www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw). As the access will be limited, we would suggest you to apply, soon.

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone

Institut für Österreichisches und Internationales Steuerrecht Institute for Austrian and International Tax Law; Wirtschaftsuniversität Wien Vienna University of Economics and Business (WU)  
1090 Wien, Althanstraße 39-45  
Tel: 0043/1/313 36 5920; Fax 730  
e-mail: renee.pestuka@wu-wien.ac.at  
<http://www.wu-wien.ac.at/taxlaw> (Institut)  
<http://www.international-tax-law.at> (Postgraduate Studium)

**Value Added Tax and Direct Taxation – Similarities and Differences Conference**, organized by the Institute for Austrian and International Tax Law (WU Vienna University of Economics and Business) together with Institute VAT Research, Stockholm University, and INTR International Network for Tax Research, Thursday, March 26 (7 p.m.) to Saturday, March 28 (5.30 p.m.), 2009, in Vienna at the premises of WU. The papers will be distributed to all participants who are asked to read the papers before the conference. At the conference, the papers will not be presented by the authors, but analysed by discussants and discussed by all the participants. In order to have lively and high level discussions, the number of participants is limited. Therefore we want to encourage you to register as soon as possible. The invitation and the application form via [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 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

**ITA Courses in Amsterdam**

Principles of International Taxation 24 - 28 November 2008  
Principles of Transfer Pricing 1 - 3 December 2008  
EC Direct Corporate Taxation 8 - 11 December 2008  
International Tax Aspects of Permanent Establishments 5 - 7 January 2009  
Principles of Transfer Pricing 12 - 15 January 2009  
Taxation of Holding Companies in Europe 19 & 20 January 2009  
Mergers and Acquisitions 21 - 23 January 2009  
Transfer Pricing and Business Restructuring 26 - 28 January 2009  
Interpretation and Application of Tax Treaties I 2 - 4 February 2009 |  
Tax Treaty Negotiations 9 - 12 February 2009  
Introduction to European Value Added Tax 16 - 19 February 2009  
Corporate Financing 23 - 24 February 2009  
Principles of International Taxation 2 - 6 March 2009

**ITA Courses in Hong Kong**

International Tax Planning for Multinational Enterprises 16 & 17 October 2008

**ITA Courses in Kuala Lumpur**

International Tax Aspects of Permanent Establishments 16 - 18 February 2009

NEW! India: Understanding the Tax System and Tax Planning (including details of the 2009 Budget) 10 March 2009

Introduction to Transfer Pricing 26 - 27 March 2009

Transfer Pricing and Business Restructuring 30 March - 1 April 2009

### **ITA Courses in Singapore**

Permanent Establishment Workshop 27 - 28 November 2008

**International Fiscal Association Congresses** 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>

**Tax Research Network conference**, 10-11 September 2009, University of Wales Institute Cardiff with Rebecca Boden and Malcolm James being the organisers.

<http://www2.warwick.ac.uk/fac/soc/wbs/research/trn/events>

The **Taxation Law and Policy Research Institute at Monash, in conjunction with the Cegla Center at the University of Tel Aviv**, is hosting a colloquium on Tax Law and Culture in Prato, Italy, Tuesday, 9 June to Thursday, 12 June 2009 Monash Centre, Prato, Italy. A very limited number of places will be available for non-presenters. If you're interested in attending, please let Rick Krever <[Rick.Krever@buseco.monash.edu.au](mailto:Rick.Krever@buseco.monash.edu.au)> know as soon as possible.

Presenters at the conference will include: Prof Neil Brooks, Osgoode Hall Law School;

Prof Steve Banks, UCLA; Prof Assaf Likhovski, University of Tel Aviv;

Prof Yoram Margalioth, University of Tel Aviv; Prof Marjorie Kornhauser, Arizona State

University; Prof Jinyan Li, Osgoode Hall Law School; Prof Tsilly Dagan, Bar Ilan University;

Prof Carlo Garbarino, University Bocconi; Prof Michael Livingston, Rutgers University

Ms Kathryn James, Monash University; Prof David Duff, University of British Columbia

A brief description of the conference subject matter follows:

Modern states cannot exist without complex tax systems. Taxes are a major way of financing the public sector, promoting distributional justice, and creating economic and other incentives. But taxes also reflect cultural preferences of groups and nations. In what ways do different tax systems reflect different cultural preferences? What role does the culture of a specific country have in shaping tax policy and tax law? What happens when a tax norm is transferred from one culture to another?

### **Taxation Law Research Programme, Asian Institute of International Financial Law**

[www.AIIFL.com](http://www.AIIFL.com), Faculty of Law University of Hong Kong

Peter Willoughby Memorial Lecture, Professor **Jinyan Li**, Osgoode Hall Law School



Wednesday, 10 December 2008. The Peter Willoughby Memorial Fund was established in 2000 to sponsor a memorial lecture in memory of the late Professor Peter Willoughby and his invaluable contribution to the Faculty of Law and legal education in Hong Kong. Professor Li Jinyan has been teaching in Canada since 1991. The 2008 Peter Willoughby Memorial Lecture is entitled: The Phenomenon and Implications of Cross-Cultural Convergence of Corporate Income Tax: A Case Study of China and Canada. Abstract: After three decades of reforms, the Chinese Enterprise Income Tax has a lot in common with its counterpart in Canada and other Western countries. Convergence is evident in terms of their functions, policy objectives, structural elements, and even anti-avoidance rules. And yet, the underlying local legal culture remains as divergent as ever. What forces pushed for convergence? To what extent is the convergence more apparent than real? How much is the divergence determined by local legal culture? What does this phenomenon mean for China's future tax reforms?

TLRP Seminar: "Taxing Activities Associated within Virtual Worlds", Dr **Michael Walpole**, ATAX, University of New South Wales, Thursday, 18 December 2008. The growth of virtual worlds such as Second Life and World of Warcraft on the internet has resulted in the establishment of entire virtual communities in which members run businesses and carry on trade, sometimes for their own purposes and sometimes as part of the games. Data suggest that there is substantial investment in such virtual world business activities and in some games there are facilities to exchange world currencies for virtual world currencies (such as Linden Dollars in Second Life). The Australian Taxation Office (like several overseas agencies) has firmly indicated its stance that income from such activities will be taxed in the hands of Australian residents. This heroic approach is faced with considerable practical and legal difficulties. This paper explores the many challenges involved in taxing activities undertaken in the virtual world.

### **Taxation Law Research Programme – 2nd International Conference – January 2010**

#### Introduction

We would like to provide readers with advance notice on the second International Conference to be organized by the TLRP. This conference, which is now in the advanced planning stage, has the working title: Green taxation in East Asia: Problems and prospects. We have used the term Green Taxation as a shorthand expression to include:

Taxes, fees and charges – similar to traditional taxes, fees and charges – which are directed (at least in part) at generating improved environmental outcomes.

The conference is scheduled to be held on: Friday, 29 January 2010

#### Conference Overview

East Asia - and particularly Greater China - confront severe environmental degradation problems as a direct product of several decades of remarkable economic growth. It is for this reason that the conference will make East Asia its primary focus. The conference will remain fundamentally comparative, however. The ultimate aim is to inform the debate (as it relates to the use of tax and related measures) on meeting environmental challenges in East Asia by drawing on relevant world-wide experience.

A primary aim of the conference is to generate an academically well grounded comparative study of the use and misuse of fiscal measures – especially Green Taxation:

- To encourage environmental protection and improvement in particular jurisdictions (and across jurisdictional borders);
- To discourage practises leading to environmental damage and degradation in particular jurisdictions (and across jurisdictional borders).

We are also interested in the revenue outcomes of such measures – and the way such outcomes can, in turn, shape later tax and related policy – and social behaviour. Our aim is that the conference will explore the scope – and limits – of Green Taxation in depth.

## Regional Relevance

The Hong Kong Special Administrative Region (HKSAR) of the People's Republic of China (PRC) has seen a marked degradation of its living environment, including air quality, over the last two decades, especially. Environmental degradation is even worse in the Mainland PRC. In 2006 it was reported that 16 of the 20 most polluted cities in the world, where "you could chew the air", were in Mainland China.

Although debate about the full extent of the problems, their causes and appropriate remedies is both widespread and animated, governments in the PRC and the HKSAR - and Asia's "Las Vegas", the Macau Special Administrative Region (MacauSAR) - all openly recognize that there are serious problems.

This debate has taken place within the context of the intense worldwide conversation about global warming, climate change and environmental degradation generally. East Asia has been part of this dialogue and within this region there has been significant discussion about public policy initiatives like carbon-trading systems and a wide range of other regulatory controls.

Also, since 2000, an annual Global Conference on Environmental Taxation (GCET) has been held, see further: <http://www.worldcotax.org/>. To date, the GCET has mainly focussed on environmental taxation issues arising in the Americas, the EU and Australia. Thus far, there has been no serious, detailed, comparative study primarily focussed of the good – and bad – ways in which Green Taxation can be utilized in East Asia as one important means to try and shape collective environment-affecting behaviour. The aim of this conference is to address this space in the public policy debate.

**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.

Other useful tax and law related conference websites include the

IBFD Course calendar

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

New South Wales Bar Association

[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)

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

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.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.

## 12 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 Board of Taxation *Small business tax compliance costs study*, 2008  
[http://www.taxboard.gov.au/content/tax\\_compliance\\_costs.asp](http://www.taxboard.gov.au/content/tax_compliance_costs.asp)

(2008) 37 (4) *Australian Tax Review*

- Editorial - A sense of perspective

- Carried interest: The taxation of private equity fund managers' remuneration – Yee Ben Chaung

- A detailed assessment of the potential for a successful negligence claim against the Commissioner of Taxation – **John Bevacqua**

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Exiting from a consolidated group - Hayden Bentley

Small business CGT concessions – tips and traps - Stephen Holmes

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Recent developments in international tax for Australian businesses expanding overseas - Michael Chang

The end game – extracting value - Peter McKnoulty

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## **Overseas**

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- Transfer Pricing Measures and Emerging Developing Economies - **Michael Kobetsky**

- India - Indirect Taxation on Manufacturing Concerns - Aditya Bhattacharya and Tanushree Pande

- Mongolia - Taxation of Financial Leasing - Dari Khongorzul

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- Vietnam - Structuring an Appropriate Transfer Pricing Policy - Le Net, Michael Lorenz and Till Morstadt
- Reports on the following: Australia, Australia/New Zealand, Bangladesh, Brunei, China, Egypt, Fiji, Hong Kong, India, India/Kuwait, Indonesia, Japan, Kazakhstan, Kyrgyzstan, New Zealand, Oman, Pakistan, Philippines, Qatar, Singapore, Singapore/Uzbekistan, Syria, Taiwan, Tajikistan, Tajikistan/ Turkmenistan, Vietnam

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- The making of tax policy and the 2008 budget—more haste, less speed? Ross Fraser
- *Secureta Göttinger Immobilienlagen und Vermögensmanagement AG v Finanzamt Göttingen*: business (or non-business) as usual? Tim Crosley
- *Monro v HMRC*: defining the scope of section 33 TMA 1970 – Michael Jones
- *Marks and Spencer plc v Her Majesty's Commissioners of Customs and Excise*: the end in sight for the teacakes saga? Deborah Butler
- *Burden v Burden*: the Grand Chamber of the ECtHR adopts a restrictive approach on the question of discrimination – Philip Baker
- Recovering Mistakenly Paid Tax: Taxes Management Act 1970, section 33 and the Prevailing Practice Defence – Monica Bhandari
- The Use and Interpretation of Tax Treaties in the Emerging World: Theory and Implications – Eduardo Baistrocchi
- Tax Simplification: the Impossible Dream? Malcolm James

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- Introduction to the special issue on the legacy of UK taxation – JF Avery Jones
- Whitehall to Wagga Wagga: The Legacy of UK Tax Law in Australia – **Michael Walpole & Chris Evans**
- The Legacy of UK Tax Concepts in Canadian Income Tax Law – Benjamin Alarie & David G Duff
- The Legacy of UK Tax Law in Hong Kong – **Michael Littlewood**
- The Legacy of UK Tax Law in Israel – Tsilly Dagan, Assaf Likhovski & Yoram Margalioth
- The Legacy of UK Tax Law Concepts on the Tax Laws of New Zealand – Ivor Richardson
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- Treaties and Treaty Negotiators, Ancient and Modern - Mike Waters
- Statutory General Anti-Avoidance Rules: Lessons for the United Kingdom from the British Commonwealth - **David Dunbar**
- New Rules for Resident/Non-Domiciled Taxpayers in the United Kingdom: Reflections in Light of Tax Treaties and EC Tax Law - Luca Cerioni

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Self-regulation and compliance - Rob van Gestel  
Is reintegrative shaming relevant to tax evasion and avoidance? Valerie Braithwaite  
Between persuasion and deterrence - Richard Happé  
Culture change in regulatory institutions: from command-and-control to responsive regulation in taxation administration - Jenny Job, Andrew Stout and Rachael Smith

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- European Union - The Fundamental Freedoms and Third Countries: Recent Perspectives - Christiana HJI Panayi  
- Taxation of Cross-Border Portfolio Dividends in Austria: The Austrian Supreme Administrative Court Interprets EC Law - Thomas Bieber, Werner Haslehner, Georg Kofler and Clemens Philipp Schindler  
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- Do Redistributive State Taxes Reduce Inequality? Andrew Leigh
- Ex—Dividend Day Price and Volume: The Case of 2003 Dividend Tax Cut - Yi Zhang, Kathleen A Farrell, and Todd A Brown
- Effects of Taxes on Economic Behavior - Martin Feldstein
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- The Peter Willoughby Memorial Lecture - Professor Jinyan Li, Osgoode Hall Law School Wednesday - 10 December 2008

- TLRP Seminar: “Taxing Activities Associated within Virtual Worlds” Dr Michael Walpole, ATAX, University of New South Wales - Thursday, 18 December 2008
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 Martijn Wilder and Louisa Fitz-Gerald: Baker & McKenzie; Carbon Markets and Policy in Australia: Recent Developments  
 Peter Christoff: University of Melbourne; Aiming High: On Australian Emissions Reduction Targets  
 Rosemary Lyster: Sydney University; The Australian Carbon Pollution Reduction Scheme: What Role for Complementary Emissions Reduction Regulatory Measures?  
 Robert Ghanem, Kirsty Ruddock and Josie Walker: Environmental Defenders Office; Are our Laws Responding to the Challenges Posed to our Coasts by Climate Change?  
 Nicola Durrant: Queensland University of Technology; Legal Issues in Biosequestration: Carbon Sinks, Carbon Rights and Carbon Trading  
 Rosemary Rayfuse: University of New South Wales; Drowning our Sorrows to Secure a Carbon Free Future? Some International Legal Considerations Relating to Sequestering Carbon by Fertilising the Oceans  
 Grant Anderson: Allens Arthur Robinson; Carbon Pollution Reduction Scheme: Impact on the Mining and Energy Industries  
 Emily Gerrard: formerly Native Title Services Victoria; Climate Change and Human Rights: Issues and Opportunities for Indigenous Peoples  
 The Hon John von Doussa QC: Human Rights Commission; Human Rights and Climate Change: A Tragedy in the Making

### 13 Quotable quotes

“I last saw Her Honour when we together travelled Route 66 to Chicago to the Australian Bar Association Conference and I do think that there is a strong prospect that Her Honour will succeed the Honourable Ian Callinan as the roving international-conference-attending High Court Judge. If she does that it would be good because not only is it always pleasing to see Susan, one always knows that when a High Court Judge attends a conference the taxation deduction is in the bag.”

Source: ‘Speech by Ross Gillies QC’ (Winter 2008) No 144 *Victorian Bar News* 26-32, at 27-28  
<http://www.vicbar.com.au/webdata/VicBarNewsFiles/BAR%20DINNER%20JUNE%202008.pdf>

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“After all, there are lawyers, who know from the start, that they will spend their lives in the unpleasant detail of State planning legislation or, equally irksome, the complex provisions of the Income Tax Assessment Act.”

... Even a statute such as the Income Tax Assessment Act cannot be understood without some knowledge of legal history; an appreciation of the property concepts that are expressed or implied; and an understanding of where the very notion of legal rights and property interests derives from.”

Source: Kirby, Michael ‘Is legal history now ancient history?’ Geoffrey Bolton Lecture 2008, Government House, Perth, 20 October 2008  
[http://www.sro.wa.gov.au/whatsnew/documents/GBL\\_Kirby2008.pdf](http://www.sro.wa.gov.au/whatsnew/documents/GBL_Kirby2008.pdf) ; also available as a podcast from <http://www.sro.wa.gov.au/whatsnew/GeoffreyBoltonLecture.asp>  
To be published in *Australian Law Journal* February 2009

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"From time to time during the last five years I felt as if I were confined to an oubliette. There were occasions on which I thought the task of completing this case might be sempiternal. Fortunately, I have not yet been called upon to confront the infinite and, better still, a nepenthe beckons. Part of the nepenthe (which may even bear that name) is likely to involve a yeast-based substance. It will most certainly involve a complete avoidance of making decisions and writing judgments."

Source: Justice Owen, in *Bell Resources Ltd (in liq) v Westpac Banking Corporation (No 9)* [2008] WASC 239 at [9761] <http://www.austlii.edu.au/au/cases/wa/WASC/2008/239.html>

“Having read Justice Owen’s ultimate paragraph in the Bell case ... I can but say it represents the ineffable arcanum of intergenerational nympholepsy, benignly encapsulated within an inchoate autarchy. Can’t put it simpler than that.”

Source: Nicholson, Ian ‘... but spending words’ Letter to the editor, *Sydney Morning Herald* 1-2 November 2008 p 34

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“Former treasurer Peter Costello says “my world started crashing around me” when then independent senator Brian Harradine decided not to support the introduction of a goods and services tax.

Mr Costello says he “wined, dined and duchessed “ Senator Harradine, hoping for his support for the GST.

... But then Senator Harradine opposed the GST, risking the entire tax package.

“My world started crashing around me,” Mr Costello says. “So all of this wining and dining, and duchessing, was done for nought.”

After that, Mr Costello and then prime minister John Howard began work on their back-up plan – winning over support for the GST from the Australian Democrats.”

Source: Lyons, John ‘Harradine harried’ *The Australian* 3 November 2008 p 4

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As people all around the world quickly learned – such is the reach of the electronic media these days – I spent July with my wife, Naomi, in the Epping Forest Scientific National Park in central Queensland, helping look after what may be the last 115 northern hairy nosed wombats left on the planet.

The care of our native wildlife is one of my passions. Another is tax policy.

... The first is the role played by complexity. The array of financial instruments deployed within the global financial system has become so complex that it defies understanding. It is not just that nobody understands the whole system; that's hardly surprising. What is worrying, though, is the very large number of senior finance sector executives who don't appear to understand the consequences of even their own decisions.

..., it was a revelation to me that Australia's system now has no fewer than 125 taxes. It turns out that there are more taxes in Australia than there are northern hairy nosed wombats. Clearly taxes are not an endangered species. The Treasury paper also detailed how there are approximately 5,700 pages of income tax legislation, and that almost three-quarters of individual Australian taxpayers apparently need a registered tax agent to prepare their tax return.

... "So, what do you do for a living?" he asked. I was going to say "I'm a wildlife protection officer", which was sort-of true. But I said: "I work for government, in Canberra." Perhaps I sounded a bit defensive – I didn't mean to – because he responded: "That's alright mate, somebody has to." And then he added "Just so long as you don't have anything to do with tax."

... Yet it's been my experience that the bar room conversations of practical people can sometimes contain more wisdom than high-brow policy seminars.

... In the 2005–06 income year, around 11½ million Australians lodged tax returns. Of these, 73 per cent - some 8½ million returns - were submitted by tax agents. This reliance on professional help is much greater than in other countries: in New Zealand, only 30 per cent of returns are submitted by tax agents.

... Complexity has macro consequences too. These fall into two broad camps. First, an excessive level of complexity wastes resources. It makes it difficult for taxpayers and transfer payment recipients to make optimal decisions. It diverts resources from more valuable uses; many high-achieving tax agents could be school teachers, for example. It wastes time that people could spend with their family, volunteering in their community, relaxing with friends and – of course – caring for northern hairy nosed wombats.

... The steps in the review process are these. In August, as I have noted, the Treasury released its architecture paper, to seed debate. Next month, the Review Panel will release a consultation paper. That paper will summarise what we've heard so far from the community, identify some key issues, draw out the choices that emerge from our analysis of the issues, and seek views on a range of more specific questions. Following the release of the consultation paper there will be a second, longer consultation period of perhaps six months. During that time, there will be many opportunities for engagement – public meetings, round table discussions, and a tax policy conference in June.

Source: Henry, Ken 'Towards a tax and transfer system of human scale', National Press Club, Canberra, 12 November 2008

<http://taxreview.treasury.gov.au/content/Content.aspx?doc=html/speeches/01.htm>

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"There have already been calls by Australian experts to reduce the amount of water wasted through toilet flushing with a proposed new toilet tax.

Adelaide University's Water Management Professor Mike Young said the tax would encourage people to take shorter showers, recycle washing machine water or connect rainwater tanks to internal plumbing.

"Some people may go as far as not flushing their toilet as often, as the less sewage you produce the less the rate you pay," Professor Young said."

Source: Rakowski, Ian ' Experts call for end of flushing toilets on World Toilet Day', NEWS.com.au, November 19, 2008 12:01am

# Australian Tax Research Foundation

## Housing and Taxation Symposium

**Dates:** Wednesday 11 February 2009

**Time:** 9.00am – 5.00pm (Registration from 8.30am)

**Venue:** Melbourne Law School, The University of Melbourne  
185 Pelham Street, Parkville

Dinner will be held following the Symposium. Further details will be provided closer to the date.

### Economics and Law of Housing and Taxation Research Symposium

Melbourne Law School is hosting this Australian Tax Research Foundation Symposium on Housing and Taxation. The Symposium will include leading international and Australian speakers, including taxation and housing industry practitioners and policy makers from law, economics, policy, and the private sector. Speakers will discuss the timely issues of the impact of housing market volatility, the need for tax reform in the current fiscal climate and the effect of reform on house prices, the interaction of federal and state tax systems, and regulatory regimes on housing affordability and sustainable housing models.

Full program details will be available in the near future at [www.atrf.com.au](http://www.atrf.com.au), and will be provided to registrants closer to the date.

The Symposium is being held in conjunction with a half-day forum on *Housing, Mortgages and Financial Turmoil* hosted by RMIT and the Australian Housing and Urban Research Institute to be held on Thursday 12 February 2009 at 9.00 – 11.30am. Details are available from [serena.lim@rmit.edu.au](mailto:serena.lim@rmit.edu.au).

#### Who should attend

Tax academics, practitioners, housing industry representatives, government officers from Treasury, and other Federal and State government departments concerned with housing policy and fiscal issues, as well as non-government and financial sector representatives concerned about housing policy.

#### For further information

Associate Professor Miranda Stewart at [m.stewart@unimelb.edu.au](mailto:m.stewart@unimelb.edu.au) at Melbourne Law School on 03 8344 6544.

Melbourne Law School Tax Group Coordinator at [law-tax@unimelb.edu.au](mailto:law-tax@unimelb.edu.au) on 03 8344 3633.

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# Australian Tax Research Foundation

## Registration Form/Tax Invoice

Please note a Tax Invoice will be forwarded to you on receipt of your registration with your letter of confirmation.  
Please photocopy for additional delegates. All prices quoted include GST.

Registration (Fee includes technical materials, lunch and refreshments)

ABN 21 008 508 094

Full Fee \$275                       ATRF or TIA Member Concession \$235

Registration includes technical materials, lunch and refreshments, but not the Symposium Dinner. A dinner is planned following the Symposium. Further information about the dinner will be provided in due course.

Yes! I'm interested in attending the RMIT (half day) forum *Housing, Mortgages and Financial Turmoil* to be held on the morning of Thursday, 12 February 2009. Please provide me with further information about this event.

### Contact details

Prefix: (Prof/Dr/Mr/Miss/Ms/Mrs/Other)	Company:
Preferred Name:	Tel:
Last Name:	Mobile:
Postal Address:	Email:
Suburb:	Fax:
State:	Dietary Requirements:
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### Registration

Please reserve \_\_\_\_\_ place(s) at the Symposium at \$275 / \$235 \$

Further details about registering for the Symposium Dinner will be provided closer to the date.

**Total** \$

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For event enquiries, please contact the Tax Group Coordinator, Melbourne Law School, The University of Melbourne VIC 3010 or fax to 03 8344 9971 attention of the Tax Group.

For registration enquiries please contact the Tax Group Coordinator at law-tax@unimelb.edu.au or Assoc. Prof. Miranda Stewart on 03 8344 6544 or m.stewart@unimelb.edu.au.

Date of Issue: 13 November 2008

### Cancellation policy

Cancellations must be received in writing by the Melbourne Law School's Tax Coordinator five working days prior to the seminar. Replacements may be nominated.

## **ATTA News December 2008**

<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>

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### **1 Presidential column**

Dear ATTA Members

Once again, it is hard to believe that I am writing my final column for the year. Thank you to all ATTA members for making our organisation such a success in 2008. It is always difficult to encapsulate what we are about. However, I was corresponding with a member recently and received an email that contained the following line: "I sincerely value the collegiality of the Association ... which is one of the finer groups of academics I have come across." That certainly sums up how I feel about my ATTA colleagues.

2008 has proven to be a very productive year for ATTA members. We only need to look back at this year's newsletters to see what our members have achieved. Although, I doubt anyone wants reminding just a week before Christmas how many articles they published, books they wrote, grants they applied for, or subjects they taught. That feeling of exhaustion is enough to remind us. I would, however, like to mention two members who have recently received public recognition for their contribution to academia. The first is Professor Stephen Barkoczy who was recently awarded 2008 Prime Minister's University Teacher of the Year award. The second is Associate Professor Hope Ashiabor who was awarded the 2008 Kreiser Award for Environmental Taxation. Congratulations to both.

As Christmas is traditionally the time to spend with family and friends, I will draw my last column for the year to a close by I wishing you and your families a safe and happy holiday period.

All the best,

Kerrie

## **2 ATTA 2009**

The ATTA 2009 conference is only just over a month away so it is timely to mention a couple of items to ATTA members.

Firstly, the preliminary conference programme will be available on the conference website on Tuesday (16 December). Secondly, if you wish to chair a concurrent session please email the session you would prefer to chair to Andrew Maples at [andrew.maples@canterbury.ac.nz](mailto:andrew.maples@canterbury.ac.nz) by Friday 19 December, 5 pm.

We are looking forward to showcasing to ATTA members and their families a part of our unique New Zealand history. The Tamaki Heritage Village Experience scheduled for Monday night (19th January) will take guests back to the colonial days of New Zealand with stories, history and events that shaped a nation.

The Village Experience is set in the 1800's and follows the re-enacted story of a rebel faction of musket wielding warriors wreaking havoc on their own people, a deeply traditional tribe. ATTA members and guests will experience the turmoil Maori faced as they were forced to choose between the promise of the new ways and the significance of their ancient values in times of early European settlement. Together we will traverse 180 years of New Zealand history and dine on a traditional hangi where the food is cooked slowly beneath the ground in earthen ovens!

The ATTA 2009 Conference Committee wish you and your loved ones all best wishes for Christmas – have a happy and safe holiday and see you all in Christchurch in January!  
On behalf of the ATTA 2009 Conference Committee

Adrian Sawyer, Shelley Griffiths, Alistair Hodson and Andrew Maples

## **3 New Zealand developments**

### **Stock-take of NZ tax system**

Following the recent general election in New Zealand the Hon Peter Dunne was reappointed as the Minister of Revenue. As is usual practice in New Zealand, the Inland Revenue Department prepared a briefing for the incoming Minister that outlined the key issues facing the New Zealand tax system.

The key theme of the briefing was that the New Zealand tax system is generally working well but there are growing pressures on both tax policy and the tax administration. In relation to tax policy, the major challenges identified were:

- o the continued pressure that globalisation exerts on countries around the world to lower their company tax rates. Maintaining a robust company tax base in the face of this pressure is a particular concern for New Zealand, with its relatively heavy reliance on company tax and the relatively high level of trans-Tasman investment
- o the use by individuals of companies and trusts to shelter their income from higher rates of personal tax, which results from the gap between the company tax rate and higher marginal income tax rates.

In relation to tax administration, the major challenge identified related to pressure on Inland Revenue to administer a growing number of non-tax programmes, including Working for Families tax credits, child support, student loans, paid parental leave and KiwiSaver.

The briefing is available at <http://www.taxpolicy.ird.govt.nz/>.

### **New government passes and reintroduces tax bills in New Zealand**

The Taxation (Urgent Measures and Annual Rates) Bill, introduced under urgency on 9 December, has passed its final stages in Parliament. The new legislation gives effect to changes to personal income tax rates, introduction of an independent earner tax credit, repeal of the R&D tax credit and changes to the KiwiSaver scheme.

The Taxation (International Taxation, Life Insurance, and Remedial Matters) Bill, which was introduced in July, has also been reinstated. The bill was one of 78 that lapsed with the dissolution of the previous Parliament prior to the general election. At the time the taxation bill was under consideration by the Finance and Expenditure Committee.

This bill covers, among other things, proposed changes to the Controlled Foreign Company Tax Regime (discussed in last month's ATTA newsletter).

Patrick Nolan

### **4 Arrivals, departures and honours**

At the Ninth Annual Global Environmental Taxation Conference, held in Singapore 6-7 November 2008, Associate Professor **Hope Ashiabor** of Macquarie University's Division of Law was awarded the 2008 Kreiser Award for Environmental Taxation:

The Kreiser Award for Environmental Taxation is an honour granted annually to a person who has made a significant contribution to the advancement of environmental taxation and other economic instruments in research or policy. The award is named after Professor Lawrence Kreiser, a pioneer researcher in the field of environmental taxation and the individual who had the inspiration and energy to begin gathering experts from key disciplines together to create a forum for exchanging the latest research and experience on the use of environmental taxes. This initial idea was the seed that led to this successful series of annual conferences on environmental taxation.

Previous award recipients were Dr Nancy Olewiler, Professor of Economics, Simon Fraser University, Vancouver, Canada, and Dr Ernst Ulrich von Weysacker, Dean, Bren School of Environmental Science and Management, University of California at Santa Barbara.

The third recipient of the award conferred in 2008 was Associate Professor Hope Ashiabor. Hope was recognized for his research and contribution to policy on environmental taxation issues particularly relating to emerging and developing countries in the Asia-Pacific region. In 2005, Hope spent six months in Paris as a consultant to the Environment Directorate of the OECD, (the Organization for Economic Cooperation and Development).

The theme of the Ninth Annual Global Conference on Environmental Taxation was: "Environmental Taxation and Challenges of the Urban Environment – Exchange of Experiences between Developed and Developing Countries". The conference was organized by the Asia-Pacific Centre for Environmental Law, in the Faculty of Law, National University



of Singapore, and the Singapore Academy of Law at the Concorde Hotel (formerly known as Le Meridien Hotel).

Hope is currently in the United States on his Outside Studies Program, where he is Visiting Professor of Taxation at Cleveland State University's James J Nance College of Business Administration, in Ohio. He will also be visiting the School of Law, University of Warwick. Law School.

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"Professor Johnstone spoke on the eve of the announcement last night that the 2008 Prime Minister's University Teacher of the Year award would go to two academics, historian Marnie Hughes-Warrington of Macquarie University and tax lawyer **Stephen Barkoczy** of Monash.

"Participation [in the awards] has been rising and we do get extremely high standard of applications," Professor Johnstone said.

Professor Barkoczy drew on his work as a consultant with law firm Blake Dawson to make his challenging subject lively and practical.

"I often teach using [commercial] documents. I teach sometimes from the transactions back rather from the law forward," he said.

For example, he might have students examine the structure and documents of a share buyback scheme. Asked whether his \$50,000 teaching award would be taxable, he laughed: "There are issues there, certainly."

Source: Lane, Bernard 'Winners strive to be lively in class' *The Australian Higher Education* 26 November 2008 p 22; See also 'How a flicker of light can perk up professor' *The Weekend Australian Weekend Professional* 29-30 November 2008 p 10; <http://www.altc.edu.au/carrick/go>

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Dr **Nthati Rametse** has recently been appointed a lecturer in the Entrepreneurship and Innovation Program at the Royal Melbourne Institute of Technology (RMIT) University – Faculty of Business, School of Management. Nthati has been with Central TAFE (Perth) for the past nine years as a lecturer in Finance and Management . Nthati has also worked with Associate Professor Jeff Pope in the Tax Policy Research Unit at Curtin University, in the School of Economics and Finance. Nthati hopes to bring to RMIT University her research expertise in tax compliance costs, particularly in the small business area.

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Congratulations to **Kerrie Sadiq** on her promotion as Associate Professor.

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Congratulations to **Paul Kenny** on the conferring of his doctorate for his thesis on *The 1999 Ralph Report and small business tax reform*, from Deakin University School of Law, in Doctor of Juridical Science and A/Prof Julie Cassidy was his supervisor.

## **5 Visiting Fellowships 2009**

### **Ernst Mach grant - worldwide**

The Institute for Austrian and International Tax Law wants to inform you about the Ernst Mach grants which are awarded by the Austrian Exchange Service (ÖAD) and the Academic Cooperation and Mobility Unit (ACM) on behalf of and financed by the Federal Ministry of Education, Science and Culture (BMBWK).

The Ernst Mach grant enables graduates from all countries to apply for a research period (one to nine months) in Austria supported by a grant. The grant benefit paid is a monthly rate of Euro 940 (for graduates). More details can be found in the attached information sheet and on our homepage [www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw).

In order to be able to apply for the Ernst Mach grant the consent of an Austrian supervisor is needed. The Institute for Austrian and International Tax Law would be very happy to support the application of promising candidates who are doing research in International Tax Law.

We kindly ask you to tell us if you are interested in applying for an Ernst Mach grant or if you know a researcher who could be interested in applying for the Ernst Mach grant until 15th of January 2009 as the closing date for applications is 1st of March 2009 (for research periods within the academic year 2009/10)

Along with the requested documentary evidence (as per attached PDF file) we would need following information:

- preferred date of beginning and end of your research stay
- second preference for start and end
- topic of your doctoral thesis

We are looking forward to receiving your applications by email to [renee.pestuka@wu-wien.ac.at](mailto:renee.pestuka@wu-wien.ac.at)

Kind regards

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone

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### **New Round of Newton Fellowships**

A new round of Newton Fellowships - an initiative to fund research collaborations and improve links between UK and overseas researchers - has opened.

The Newton International Fellowships are funded by the British Academy, the Royal Academy of Engineering and the Royal Society and aim to attract the most promising post-doctoral researchers working overseas in the fields of humanities, engineering, natural and social sciences. The Fellowships enable researchers to work for two years with a UK research institution, thus establishing long-term international collaborations.

The funding will be distributed in the form of 50 research fellowships, awarded annually, each providing support of up to £100,000 for a two year placement. The scheme is open to

post-doctoral (and equivalent) early-career researchers working outside the UK who do not hold UK citizenship.

The closing date for applications is Monday, 12 January 2009.  
Further details are available from the Newton International Fellowships website:  
[www.newtonfellowships.org](http://www.newtonfellowships.org) or call 00 44 (0)20 7451 2559  
Newton International Fellowships  
6-9 Carlton House Terrace  
London SW1Y 5AG  
tel: +44 (0)20 7451 2559  
fax: +44 (0)20 7451 2543

The British Academy, 10 Carlton House Terrace, London SW1Y 5AH Tel: 020 7969 5200,  
Fax: 020 7969 5300, Web: [www.britac.ac.uk](http://www.britac.ac.uk)

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### **Queen Mary Graduate School in the Humanities and Social Sciences**

Applications are invited for up to eight Distinguished Visiting Fellowships. The Fellowships are intended to appeal to senior scholars from the UK or overseas who wish to spend a period, for the purposes of research, in one of the most stimulating intellectual environments in London. They have been created by the College in response to a substantial donation from the Westfield Trust to build on-campus residential accommodation specifically for this purpose. The accommodation, part of a new student village, opened in September 2004.

The Fellowships are attached to the Graduate School in the Humanities and Social Sciences, to which ten academic Schools and Departments contribute: the School of Languages, Linguistics & Film (Spanish, German, French, Russian, Linguistics, Film), English; Drama; History; Politics; Law; the Centre for Commercial Law Studies; Geography; Economics, and the Centre for Business Management.

At the 2001 RAE, 92 per cent of the 200+ staff submitted were graded 5 or 5\* and the Graduate School currently has some 1,200 students following taught Masters or doctoral research programmes.

Each Fellow will be provided with a studio or one-bedroom flat, with kitchen facilities and private bathroom, free of charge; open-plan office space; and access to library and other facilities of the College and University of London. The one-bedroom flats are suitable for couples but the College regrets that it is unable to offer accommodation for children.

Fellowships cover the period September to December 2009 or January to April 2010. Fellows may by arrangement and at their own cost extend residence over a longer period if they wish, subject to the availability of accommodation.

Each Fellow is expected to give a Fellow's Lecture, to contribute to the seminar programme in a relevant Masters programme and to participate in the intellectual life of the Graduate School, the College more generally and the University of London.

Expressions of interest, accompanied by a brief curriculum vitae (max. 10 pages) and brief description of research to be undertaken should be sent in electronic format by 15 February 2009 to Linda Grant, Administrator, Graduate School in the Humanities and Social Sciences on [l.grant@qmul.ac.uk](mailto:l.grant@qmul.ac.uk).

Further particulars are available at [www.qmul.ac.uk/postgraduate/hss](http://www.qmul.ac.uk/postgraduate/hss)

[http://www.jobs.ac.uk/jobs/CI829/Distinguished\\_Visiting\\_Fellowships\\_2009\\_10](http://www.jobs.ac.uk/jobs/CI829/Distinguished_Visiting_Fellowships_2009_10)

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### **Schumpeter Fellowships**

The Schumpeter Fellowships – named after Joseph Alois Schumpeter, one of the most successful economists and social scientists of the 20th century – aim at supporting outstanding young scholars in economics, social science, and law who wish to open up new areas of research in interdisciplinary projects. The projects should fathom and transcend the boundaries of disciplines regarding subjects and methods or contribute to academic reorientation by cooperating beyond the common combination of disciplines.

Deadline for applications is March 31, 2009. A prerequisite for eligibility is an outstanding PhD ("summa cum laude") obtained within the last five years.

<http://www.volkswagenstiftung.de/foerderung/strukturen-und-personen/schumpeter-fellowships.html?L=1>

### **6 Oxford University Centre for Business Taxation Studentship Competition 2009**

ESRC Linked studentships - 'Business, Taxation, and Welfare'

Oxford University Centre for Business Taxation has been awarded a large grant by the ESRC of 2.3 million for research into 'Business, Taxation, and Welfare', led by Professor Michael Devereux. In conjunction with this award, two ESRC linked studentships are available for study towards a D.Phil. at Oxford University, commencing in 2009. These 3-year ESRC funded studentships are available to students undertaking research that contributes to the overall project aims

(<http://www.sbs.ox.ac.uk/Tax/Research/Business+Taxation+and+Welfare.htm>); however, the research can be based in any relevant discipline including economics, law, management, or political science; interdisciplinary applications are also welcome. The studentships will cover fees only or fees and maintenance, depending upon whether the applicants meet certain ESRC eligibility criteria. Successful candidates will be nominated by the Centre to the ESRC.

CBT studentships

The Centre for Business Taxation is also offering up to two further studentships for study towards a D.Phil. at Oxford University, commencing in 2009. These studentships are available to students undertaking research into any area of business taxation, and research may be based in any relevant discipline including economics, law, management, or political science; interdisciplinary applications are also welcome.

Application procedure for both ESRC and CBT studentships

a) Candidates should complete an application form, available at <http://www.sbs.ox.ac.uk/tax>, and return it to the centre's administrator by the closing date, 13 March 2009

b) All candidates must apply separately for a place on a relevant D.Phil. programme at the University of Oxford. Candidates should check carefully the closing date for their particular programme.

Further information on the ESRC project and an application form can be found on the centre website: <http://www.sbs.ox.ac.uk/tax/>. Informal enquiries can be made to the Director, Professor Michael Devereux at [michael.devereux@sbs.ox.ac.uk](mailto:michael.devereux@sbs.ox.ac.uk).

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

### Local

**Taxation Institute of Australia** <http://www.taxinstitute.com.au> lists many of the TIA conferences, conventions, seminars, breakfast clubs.

For further enquiries, contact Sarah Hadfield by telephone on (02) 8223 0031 or by email by clicking <mailto:sarahhadfield@taxinstitute.com.au> Register online at <http://www.taxinstitute.com.au>

**Twenty First Annual Australasian Tax Teachers Association Conference 2009**, 19 - 21 January 2009, University of Canterbury, Christchurch, New Zealand. Organising committee: Adrian Sawyer; Shelley Griffiths; Alistair Hodson and Andrew Maples. Contacts: [atta09@uco.canterbury.ac.nz](mailto:atta09@uco.canterbury.ac.nz); Phone: +64 3 364 2162; <http://www.conference.canterbury.ac.nz/atta09>

**Housing and Taxation: A Research Symposium on Law and Economic Policy**, Australian Tax Research Foundation/ University of Melbourne Law School, Wednesday 11 February 2009, Law School, 185 Pelham Street Carlton VIC 3010

Registration information and program details will be available in the near future at <http://www.tax.law.unimelb.edu.au>. The Symposium program will include international and Australian speakers from law, economics, policy and private sector backgrounds on the timely issues of the impact of tax on house market volatility; the effect of tax reform on prices; the interaction of federal and state tax systems and regulatory regimes on housing affordability and sustainable housing models and other issues. Please contact Associate Professor Miranda Stewart at [m.stewart@unimelb.edu.au](mailto:m.stewart@unimelb.edu.au) or our Tax Group Coordinator at [law-tax@unimelb.edu.au](mailto:law-tax@unimelb.edu.au) or (03) 8344 3633 to register your interest in participating in the Symposium. Please note the change of date.

Centre for Accounting, Governance and Taxation Research and New Zealand Institute for the Study of Competition and Regulation Inc **New Zealand Tax Reform – where to next?** 11-13 February 2009. A major tax policy conference that will be of high interest to Chartered Accountants, Tax Lawyers, Economists, Academics, Policy makers.

Join the debate on what steps New Zealand should take in designing the best possible tax system for the 21st century. The conference brings together the insights of international researchers and tax reformers, economists, tax practitioners, government officials and leaders in the field of tax policy development.

This two and a half-day programme of presentations and interactive sessions will draw on international and best practice in tax policy research and reform. Presenters will focus on what's most relevant to New Zealand, including the impact of globalisation, trans-Tasman relationships and how these factors will help shape the future design of our tax system. Venue: Victoria University of Wellington, Rutherford House, 23 Lambton Quay, Wellington Times:

Wednesday, 11/2/09

2.00 pm Conference Registration

4.00 pm Opening

Thursday, 12/2/09

8.30 am – 6.00pm

Conference dinner

Friday, 13/2/09

9.00 am – 5.30 pm

Registration Fee: \$600 (ex GST)

For further information, please contact:

Conference Convenor David White at david.white@vuw.ac.nz or

Conference Administrator Vanessa Borg at vanessa.borg@vuw.ac.nz phone +64 4 463 5078

or visit the website: <http://www.victoria.ac.nz/taxpolicycolloquium2009>

**Colloquium: Business Tax Reform in Retrospect and Prospect**, Sydney 23-25 February 2009. The Australian School of Taxation (Atax), Monash Taxation Law and Policy Research Institute and The Institute of Chartered Accountants in Australia have organised a business tax reform colloquium, to be held in Sydney from Monday 23 February to Wednesday 25 February 2009. As you will be aware, the Australian Government is currently undertaking a “root and branch” review of the Australian tax system. The colloquium will draw together some of the leading academics and practitioners from Australia and overseas to consider critical aspects of business tax reform in order to provide significant input to that review. The program will involve leading national and international tax academics presenting papers on over 20 designated business taxation topics, with each paper followed by a commentary presented (in most cases) by a senior Australian tax partner.

A number of eminent overseas academics have already agreed to participate, including Professors Eric Zolt (UCLA), Neil Brooks (Osgoode Hall Law School), Judith Freedman (Oxford), Claes Norberg (Lund), David Duff (UBC) and Dr Eric Toder from the Urban Institute in Washington, and we are awaiting confirmation from others. Tax professors and senior academics from UNSW, Sydney University, Melbourne University, Monash University and University of Queensland have also agreed to participate. And a number of senior Australian tax partners and practitioners (from KPMG, PWC, EY and Deloitte, plus the legal majors) have agreed to act as commentators to ensure the academics stay “grounded”.

Cost

Full registration: \$1,210 GST inclusive

Members of the ICAA or ATTA: \$858 GST inclusive ie a 30% discount

For further details see the attachment.

Chris Evans and Rick Krever (in association with the Institute of Chartered Accountants in Australia)

**Judicial Reasoning: Art or Science?** 7-8 February, 2009, Australian National University, Canberra ACT. The conference is being jointly presented by the National Judicial College of Australia, the ANU College of Law and the Australian Academy of Forensic Sciences.

Opening Speaker - Chief Justice Robert French High Court of Australia

Blinking on the Bench: How judges decide cases - Hon Andrew J. Wistrich, United States District Court, California USA

Jurisprudence as Epistemology: Reasoning beyond reason in the law - Professor James

Raymond, President, International Institute for Legal Writing & Reasoning, New York USA

Values, social context, social changes and judicial method - Judge George Thomson, National Judicial Institute Canada

Judicial Neurobiology, Markarian Synthesis and Emotion: How can the human brain make sentencing decisions? Dr Hayley Bennett, Consultant clinical neuropsychologist, Prince of Wales Medical Research Institute & University of New South Wales  
Judicial Neurobiology - a judge's perspective - Justice John Dowsett, Federal Court of Australia, Brisbane  
The Art and Performance of Judging - Associate Professor Greta Bird & Ms Nicole Rogers School of Law and Justice, Southern Cross University NSW  
Unstated Values and Assumptions in Judicial Decisions - The Hon Richard Chisholm, formerly a Judge of the Family Court of Australia & Visiting Fellow, ANU College of Law  
The Values of Internal Legal Culture and Judicial Values: The values for choosing judges and 'values' on the bench - Ms Katherine Lindsay, School of Law, University of Newcastle NSW  
Disparities in Sentencing Decisions: Evidence of unconscious influences - Associate Professor Jane Goodman-Delahunty, School of Psychology, University NSW; Professor Siegfried Sporer, University of Giessen, Germany  
Judicial Reasoning and the 'Just World Delusion': Using the psychology of justice to evaluate legal judgments - Dr Julia Davis, Associate Professor in Law, University of South Australia  
Reasoning by Analogy in the Law - Professor John Farrar, Emeritus Professor, Bond University Queensland  
Scientific Evidence: A need for caution in decision making - Mr Jonathan Beach QC Victorian Bar  
Without Sacrificing Discretion: How to have your cake and eat it too - Mr Andrew Stranieri Centre for Informatics and Applied Optimisation, University of Ballarat Victoria  
A Judge's Perspective on Computer Assisted Judging - Justice Brian Preston, Chief Judge, Land and Environment Court NSW  
Conceptual Acquisition and Judicial Thinking - Dr Tony Connolly, ANU College of Law, The Australian National University  
Enquiries: E: [judicialreasoning@njca.anu.edu.au](mailto:judicialreasoning@njca.anu.edu.au) T: (02) 6125 6655 F: (02) 6125 6651

Treasury **Tax policy conference**, June 2009, as announced by Henry, Ken 'Towards a tax and transfer system of human scale', National Press Club, Canberra, 12 November 2008  
<http://taxreview.treasury.gov.au/content/Content.aspx?doc=html/speeches/01.htm>

## Overseas

**American Accounting Association** Calls for paper website <http://aaahq.org/calls/default.cfm>  
**Canadian Tax Foundation** Event schedule 2008 <http://www.ctf.ca/profDev/schedule1.asp>

**Institute for Austrian and International Tax Law of the Vienna University of Economics and Business Administration** ([www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw)) intensive seminar 19-24 January, 2009, dealing with "current and practical problems in tax treaty application". The seminar will be given in English. For further information about lecturers, topics and participation fees please see our homepage [www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw). As the access will be limited, we would suggest you to apply, soon.

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone

Institut für Österreichisches und Internationales Steuerrecht Institute for Austrian and International Tax Law; Wirtschaftsuniversität Wien Vienna University of Economics and Business (WU)

1090 Wien, Althanstraße 39-45

Tel: 0043/1/313 36 5920; Fax 730

e-mail: [renee.pestuka@wu-wien.ac.at](mailto:renee.pestuka@wu-wien.ac.at)

<http://www.wu-wien.ac.at/taxlaw> (Institut)

<http://www.international-tax-law.at> (Postgraduate Studium)

**Value Added Tax and Direct Taxation – Similarities and Differences Conference**, organized by the Institute for Austrian and International Tax Law (WU Vienna University of Economics and Business) together with Institute VAT Research, Stockholm University, and INTR International Network for Tax Research, Thursday, March 26 (7 p.m.) to Saturday, March 28 (5.30 p.m.), 2009, in Vienna at the premises of WU. The papers will be distributed to all participants who are asked to read the papers before the conference. At the conference, the papers will not be presented by the authors, but analysed by discussants and discussed by all the participants. In order to have lively and high level discussions, the number of participants is limited. Therefore we want to encourage you to register as soon as possible. The invitation and the application form via [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 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

**ITA Courses in Amsterdam**

International Tax Aspects of Permanent Establishments 5 - 7 January 2009

Principles of Transfer Pricing 12 - 15 January 2009

Taxation of Holding Companies in Europe 19 & 20 January 2009

Mergers and Acquisitions 21 - 23 January 2009

Transfer Pricing and Business Restructuring 26 - 28 January 2009

Interpretation and Application of Tax Treaties I 2 - 4 February 2009 |

Tax Treaty Negotiations 9 - 12 February 2009

Introduction to European Value Added Tax 16 - 19 February 2009

Corporate Financing 23 - 24 February 2009

Principles of International Taxation 2 - 6 March 2009

**ITA Courses in Kuala Lumpur**

International Tax Aspects of Permanent Establishments 16 - 18 February 2009

NEW! India: Understanding the Tax System and Tax Planning (including details of the 2009 Budget) 10 March 2009

Introduction to Transfer Pricing 26 - 27 March 2009

Transfer Pricing and Business Restructuring 30 March - 1 April 2009

**International Fiscal Association Congresses** 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>

**Tax Research Network conference,** 10-11 September 2009, University of Wales Institute Cardiff with Rebecca Boden and Malcolm James being the organisers.  
<http://www2.warwick.ac.uk/fac/soc/wbs/research/trn/events>

The **Taxation Law and Policy Research Institute at Monash, in conjunction with the Cegla Center at the University of Tel Aviv**, is hosting a colloquium on Tax Law and Culture in Prato, Italy, Tuesday, 9 June to Thursday, 12 June 2009 Monash Centre, Prato, Italy. A very limited number of places will be available for non-presenters. If you're interested in attending, please let Rick Krever <[Rick.Krever@buseco.monash.edu.au](mailto:Rick.Krever@buseco.monash.edu.au)> know as soon as possible.

Presenters at the conference will include: Prof Neil Brooks, Osgoode Hall Law School; Prof Steve Banks, UCLA; Prof Assaf Likhovski, University of Tel Aviv; Prof Yoram Margalioth, University of Tel Aviv; Prof Marjorie Kornhauser, Arizona State University; Prof Jinyan Li, Osgoode Hall Law School; Prof Tsilly Dagan, Bar Ilan University; Prof Carlo Garbarino, University Bocconi; Prof Michael Livingston, Rutgers University Ms Kathryn James, Monash University; Prof David Duff, University of British Columbia  
A brief description of the conference subject matter follows:

Modern states cannot exist without complex tax systems. Taxes are a major way of financing the public sector, promoting distributional justice, and creating economic and other incentives. But taxes also reflect cultural preferences of groups and nations. In what ways do different tax systems reflect different cultural preferences? What role does the culture of a specific country have in shaping tax policy and tax law? What happens when a tax norm is transferred from one culture to another?

### **Taxation Law Research Programme – 2nd International Conference – January 2010**

#### Introduction

We would like to provide readers with advance notice on the second International Conference to be organized by the TLRP. This conference, which is now in the advanced planning stage, has the working title: Green taxation in East Asia: Problems and prospects. We have used the term Green Taxation as a shorthand expression to include:

Taxes, fees and charges – similar to traditional taxes, fees and charges – which are directed (at least in part) at generating improved environmental outcomes.

The conference is scheduled to be held on: Friday, 29 January 2010

#### Conference Overview

East Asia - and particularly Greater China - confront severe environmental degradation problems as a direct product of several decades of remarkable economic growth. It is for this reason that the conference will make East Asia its primary focus. The conference will remain fundamentally comparative, however. The ultimate aim is to inform the debate (as it relates to the use of tax and related measures) on meeting environmental challenges in East Asia by drawing on relevant world-wide experience.

A primary aim of the conference is to generate an academically well grounded comparative study of the use and misuse of fiscal measures – especially Green Taxation:

- To encourage environmental protection and improvement in particular jurisdictions (and across jurisdictional borders);
- To discourage practises leading to environmental damage and degradation in particular jurisdictions (and across jurisdictional borders).

We are also interested in the revenue outcomes of such measures – and the way such outcomes can, in turn, shape later tax and related policy – and social behaviour. Our aim is that the conference will explore the scope – and limits – of Green Taxation in depth.

#### Regional Relevance

The Hong Kong Special Administrative Region (HKSAR) of the People's Republic of China (PRC) has seen a marked degradation of its living environment, including air quality, over the last two decades, especially. Environmental degradation is even worse in the Mainland PRC. In 2006 it was reported that 16 of the 20 most polluted cities in the world, where “you could chew the air”, were in Mainland China.

Also, since 2000, an annual Global Conference on Environmental Taxation (GCET) has been held, see further: <http://www.worldcotax.org/>. To date, the GCET has mainly focussed on environmental taxation issues arising in the Americas, the EU and Australia. Thus far, there has been no serious, detailed, comparative study primarily focussed of the good – and bad – ways in which Green Taxation can be utilized in East Asia as one important means to try and shape collective environment-affecting behaviour.

The aim of this conference is to address this space in the public policy debate.

**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.

Other useful tax and law related conference websites include the

IBFD Course calendar

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

New South Wales Bar Association

[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)

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

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.hg.org/calendar.html>

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index

<http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition*

*Diary*, Vamosi Information Publication.

## 8 Recent publications

Bold indicates ATTA members. Readers are encouraged to notify the Editor of recently written publications for notification, in these pages. Please note some of the overseas publications listed may not yet be available locally.

### Local

**Blazey, Patricia** & Chan, Kay-Wah *The Chinese commercial legal system*, Pyrmont, NSW, Lawbook Co, 2008. Contents

Chapter 1 Overview of China's Economic Growth, Society and Politics

Chapter 2 History of Chinese Legal System

Chapter 3 Culture and its Relationship to Undertaking Business in China

Chapter 4 The Constitution and the Governmental System China

Chapter 5 Legal System of PRC

Chapter 6 The Rule of Law in China

Chapter 7 China and the World Trade Organization

Chapter 8 Chinese Contract Law

Chapter 9 China's Foreign Trade Regime

Chapter 10 Foreign Investment Law

Chapter 11 Chinese Company Law

Chapter 12 The Chinese Banking System

Chapter 13 Tax Law

Chapter 14 Employment Law

Chapter 15 Intellectual Property Law in China

Chapter 16 Franchising Law in China

Chapter 17 Consumer Law

Chapter 18 Litigation and Dispute Resolution

Chapter 19 Bankruptcy Law in China

Chapter 20 Environmental Law

**Cooper, Graeme S** 'The discrete charm of the VAT', Sydney Law School Research Paper No 07/65

**Cooper, Graeme S** 'Text, style, presentation - Assessing the drafting experiment in Australian tax laws', Sydney Law School Research Paper No. 08/92

**D'Ascenzo, Michael** 'Our sunburnt country', Speech to the bi-annual NESB Community Advisory Group Forum in Melbourne, Thursday 27 November 2008  
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00172956.htm>

**D'Ascenzo, Michael** 'Playing it responsibly - The global financial crisis: an ATO perspective,' Victorian Tax Bar Association, Melbourne, 8 December 2008  
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00174107.htm>

**Dirkis, Michael** & Penning, Steven interviewed by Damien Carrick 'The Day High Court decision', *The Law Report*, ABC Radio National, 2 December 2008  
<http://www.abc.net.au/rn/lawreport/stories/2008/2434083.htm>

**Mackenzie, Gordon** --- "Infrastructure taxation in Australia: Accessing losses and avoidances" [2008] UNSWLRS 30. This paper appeared in the *Journal of Law and Financial Management* Vol 6 No2 pp 22-31, December 2007  
<http://www.austlii.edu.au/au/journals/UNSWLRS/2008/30.html>

(2008/09) 43/6 *Taxation in Australia*

Trust me – I don't own anything! Michael Lhuede

Setting aside statutory demands issued by the Commissioner - Rob Parker and Hoong Way Chan

The SBT and agency law – is tax law an island? **Keith Kendall** and Tim Hnativ

Thin Capitalisation and accounting standards: some further options - **Les Nethercott**

US taxation for inbound entities - Neil Pereira

GST in these troubled times - Cameron Steele

Taxation Institute of Australia *Victorian and Tasmanian Convention* 2008 Convention  
Victoria

The litigation lottery - David H Bloom

Mergers, acquisitions and restructures - Toby Eggleston

Modern day trust structures - Daniel Smedley

Partnerships of trusts v unit trusts - Jeffrey Chang

Trust me - I don't own anything! Michael Lhuede

Taxation of managed investment funds – where to? Adrian O'Shannessy

Outbound structuring for SMEs - Denise Honey

Permanent establishments in the 21st century - Anthony Klein & Rob Bentley

Tax issues for foreign institutional investors - Duncan Baxter

State taxes update - Zoe Chung

“Now why didn't I think of that” – surprising (and not so surprising) traps within tax  
legislation - Mark Poole

Goods and services tax – practical issues - Ken Fehily & Terry Murphy

Contributing to and cashing from superannuation – complexities and opportunities - Vesna  
Pavlovic

Stealing the gold – Project Wickenby - Jennifer Batrouney

Tasmania

The new regulatory regime for tax practitioners - **Gordon Cooper**

State taxes/stamp duty – legal practical issues - Tim Tierney

Taxation implications for not for profit entities - Meagan O'Connor

Division 7A – the Commissioner's discretion - Arthur Athanasiou

## **Overseas**

*Asia-Pacific Tax Bulletin* Issue No 6 - 2008

- International - An Unfortunate Series of Divergent Views - Service Transactions as a  
Transfer Pricing Dispute Engine - Garry Stone

- Transfer Pricing and Intangible Planning - Robert E Ackerman

- Australia – Casenote – Lump-Sum Payment in Settlement of Breach of Fiduciary Duties

Not Income - Thomas Rice

- The Privatization of Tax Law Design – From Farce to Tragedy - **John Passant**

- Macau - An Overview of the Tax Regime - Lee Joo Fong

- Nepal - Tax Treaty Development - Upasana Khadka

- New Zealand - Income Tax Treatment of Research and Development Expenditure -

Elisabeth Holmes and **Kevin Holmes**

- Reports on the following: Australia, Cambodia, China, India, Indonesia, Japan, Jordan,

Kazakhstan, Kuwait, Malaysia, Nepal, New Zealand, North Korea/Syria, Philippines,

Singapore, South Korea, Taiwan, Thailand, Turkmenistan, United Arab Emirates, Vietnam

*European Taxation* Issue No. 12 (2008)

- An Analysis of the Netherlands Dividend Withholding Tax on Shares – No Need to Abolish  
This Tax Yet? Dick E. van Sprundel

- How to Acquire an Austrian Target – The Optimal Structuring for Foreign Investors - Andreas Baumann
- The Austrian Stamp Duty Act – Comment and Analysis - Clemens Endfellner and Manfred Kuster
- A Comprehensive Solution for a Targeted Problem: A Critique of the European Union's Home State Taxation Initiative - Ilan Benshalom
- Widowers' Bereavement Benefits and Tax Relief: A Survey of Some Recent Case Law of the European Court of Human Rights - Philip Baker
- The 2008 Leiden Alumni Seminar: Case Law on Treaty Interpretation
- The Netherlands Supreme Court and Remuneration Borne by a Permanent Establishment – Third Time Lucky! Frank PG Pötgens

*International VAT Monitor* Issue No. 6 (2008)

- The Credit Crisis and the VAT Administrative Rules - Alan Schenk
- Cancellation Charges and Compensations under EU VAT - Joep Swinkels
- Evolution and Structure of VAT in the SAARC Region - Rup Khadka
- VAT Registration Thresholds in Europe - Fabiola Annacondia and Walter van der Corput
- Book review - Richard Krever: VAT in Africa - Christine Peacock
- Reports from: Algeria, Argentina, Armenia, Australia, Barbados, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Chile, China (People's Rep.), Denmark, Ecuador, Estonia, European Union, Finland, France, Germany, Greece, Hungary, IFA Congress, India, Ireland, Italy, Japan, Kazakhstan, Kenya, Kyrgyzstan, Latvia, Macedonia, Nepal, Netherlands, Norway, Portugal, Russia, Thailand, Trinidad and Tobago, Turkey, United Kingdom, United States.
- VAT Case notes from: Austria, Brazil, Germany, India, Netherlands, Russia, Switzerland, United Kingdom, United States.
- ECJ VAT CASES - Judgments in cases: C-253/07 and C-288/07; Opinions in cases: C-371/07 and C-407/07; and preliminary rulings in cases: C-7/08, C-267/08, C-316/08 and C-377/08.
- Annex - VAT Committee – Guidelines 1977-2004

Keen, M and Smith, S 'VAT fraud and evasion: What do we know, and what can be done?' IMF Working Paper WP/07/31 (February 2007)

McCaffery, Edward J "Ten Facts about Fundamental Tax Reform". Subject area: Economics, Law and Economics, Taxation <http://law.bepress.com/usclwps/lewps/art82>

McCaffery, Edward J "Comments on Liebman and Zeckhauser, Simple Humans, Complex Insurance, Subtle Subsidies". Subject area: Banking and Finance, Economics, Health Law and Policy, Law and Economics, Public Law and Legal Theory, Taxation <http://law.bepress.com/usclwps/lewps/art81>

McCaffery, Edward J "Behavioral Public Finance". Subject area: Banking and Finance, Economics, Law and Economics, Public Law and Legal Theory, Taxation <http://law.bepress.com/usclwps/lewps/art80>

McCaffery, Edward J "A Consumed Income Tax: A Fair and Simple Plan for Tax Reform". Subject area: Banking and Finance, Economics, Public Law and Legal Theory, Taxation <http://law.bepress.com/usclwps/lewps/art79>

McCaffery, Edward J "Where's the Sex in Fiscal Sociology? Taxation and Gender in Comparative Perspective". Subject area: Comparative Law, Law and Economics, Taxation <http://law.bepress.com/usclwps/lewps/art70>

## 9 Quotable quotes

“The main component is the well-trailed cut in VAT from 17.5 per cent to 15 per cent from Monday, which will expire in 2010. It is the first time that standard VAT consumer tax has been cut across the board since it was introduced in 1973.

... Mr Darling offset the VAT cut by raising duties on petrol, alcohol and tobacco by an amount that kept the overall cost about the same.”

Source: Webster, Philip & Duncan, Gary ‘UK hits rich to beat recession’ *The Australian* 26 November p 35

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“A little under four years ago, I arrived to take up a professorship at the University of Queensland. Before that, I worked in or visited universities in New Zealand, Canada, Hong Kong, the United States and Britain. The first thing that hit me - and it still staggers me - is the pervasive managerialism of Australian universities. I have never encountered anything like it, anywhere (though a few people with experience of the ex-Soviet bloc may have).

A close second was the wasteful and ridiculous obsession with applying for grants in the humanities and law. No one would judge a car company by how many government grants it got, but by the quality and sales of the cars it produced. (Maybe that's not the best example at the moment with this government.)

In the university sector here though, success at getting grants (an input) is treated as a sign of excellence (an output) in its own right. That's moronic.”

Source: Allan, James ‘Uni experience is all the better if you leave home’ *Sydney Morning Herald*, 2 December 2008, p 11

# Australian Business Tax Reform in Retrospect and Prospect

**Sydney, 23-25 February 2009**

The business community has long held strong opinions about business tax reform and its impacts. Recently, global financial market developments have highlighted the importance of preparing Australia's economy to withstand the rigours of the 21st century. With the pending review of Australia's Future Tax System, now is the time to bring all the issues to the table.

A colloquium organised by Atax at the University of New South Wales, and the Taxation Law and Policy Research Institute, Monash University, and sponsored by the Institute of Chartered Accountants in Australia, will offer nearly 50 presentations from experts including leading national and international tax academics and tax practitioners on topics covering the spectrum of business tax issues.

The focus will be on options for tax reform based on a solid analysis of business tax changes to date and realistic paths to sustainable reforms. Both direct tax and indirect tax issues will be examined and particular attention will be paid to the taxation of savings, investments and businesses. The interaction of domestic and international tax rules will be covered as well as emerging key issues including environmental tax, natural resource tax, emissions trading, SMEs, venture capital, and much more.

Dr Ken Henry, Secretary to the Treasury and Chair of the Review of Australia's Future Tax System, will be the guest speaker at the colloquium dinner on Monday 23 February 2009.



photo courtesy of Tourism NSW

sponsored by



**The Institute of  
Chartered Accountants  
in Australia**

# Program

## Australian Business Tax Reform in Retrospect and Prospect

Monday 23 February, 10.30am to 5.15pm; dinner 7pm

Presenter	Institution	Working title
Graham Meyer	CEO, ICAA	Formal opening
Professor Chris Evans	UNSW	Opening comments
Emeritus Professor John Head	Monash University	Australian Business Income Tax Reform in Retrospect: An Analytical Perspective
Professor Graeme Cooper	Sydney University	Tax Reform in Retrospect: Where Did Ralph Go Wrong?
Professor Bernd Genser	University of Konstanz	Business and Investment Tax Options
Matt Hayes	KPMG	Business and Investment Tax Options: Commentary
Dr Eric Toder	Urban Institute, Washington	Taxation of Savings: Why and How?
Professor Julian Disney	UNSW	Taxation of Savings: Commentary
Dr Len Burman	Urban Institute, Washington	Capital Income Tax: Why and How?
Duncan Baxter	Blake Dawson	Capital Income Tax: Commentary
Professor Neil Brooks	York University, Canada	Conceptualising Tax Expenditures
A/Professor Kerrie Sadiq	University of Queensland	Conceptualising Tax Expenditures: Commentary

*Colloquium Dinner Guest speaker: Dr Ken Henry*

Tuesday 24 February, 9am to 6pm

Presenter	Institution	Working title
Professor Judith Freedman	Oxford University	Taxing SMEs
Alexis Kokkinos	Deloitte	Taxing SMEs: Commentary
Professor Neville Norman	Melbourne University	The Tax Treatment of Losses: Policy Options and Perspectives
Geoffrey Lehmann	ATRF	The Tax Treatment of Losses: Commentary
Kel Fitzalan	PricewaterhouseCoopers	Venture Capital and Entrepreneurship
Paul Van Bergen	KPMG	The Taxation of Research & Development
Rod Henderson	KPMG	Natural Resources Tax
Professor Claes Norberg	Lund University, Sweden	Taxation versus Accounting: The Continuing Debate
Richard Czerwick	Ernst & Young	Taxation versus Accounting: Commentary
Professor Tim Edgar	University of Western Ontario	Taxation of Financial Arrangements
Neil Ward	Deloitte	Taxation of Financial Arrangements: Commentary
Tony Stolarek	Ernst & Young	The Tax Treatment of Consolidations
Gordon Mackenzie	UNSW	The Tax Treatment of Consolidations: Commentary
A/Professor Michael Walpole	UNSW	Taxing Intangibles
Paul McNab	PricewaterhouseCoopers	Taxing Intangibles: Commentary

Wednesday 25 February, 9am to 5.30pm

Presenter	Institution	Working title
Professor Richard Vann	Sydney University	International Tax Treaty Issues
Christian Holle	PricewaterhouseCoopers	International Tax Treaty Issues: Commentary
Professor Robert Deutsch/ Roisin Arkwright	UNSW/KPMG	Taxing Foreign Residents in Australia
Jason Chang/Dr Philip Bender	KPMG	Taxing Foreign Residents in Australia: Commentary
Professor Lee Burns	Sydney University	Attribution of Foreign Entity Income
Anne Previtiera	PricewaterhouseCoopers	Attribution of Foreign Entity Income: Commentary
Professor David Duff	University of British Columbia	Tax Avoidance in the 21st Century
Tony Slater QC	Wentworth Chambers	Tax Avoidance in the 21st Century: Commentary
Professor John Freebairn	Melbourne University	Reform of State Taxation
Angela Melick	PricewaterhouseCoopers	Reform of State Taxation: Commentary
Peter Hill	Thomson Reuters	Taxation of Goods and Services in Australia - Past, Present and Future
Michael Evans	KPMG	Taxation of Goods and Services: Commentary
David Burns	Ernst & Young	Tax Implications of Emissions Trading Schemes
David Russell QC	Sir Harry Gibbs Chambers	Tax Implications of Emissions Trading Schemes: Commentary
Professor Rick Krever	Monash University	Closing comments



# Registration **Australian Business Tax Reform** in Retrospect and Prospect

## When & Where

**Mon - Wed, 23 - 25 February 2009**  
**Institute of Chartered Accountants in Australia**  
**33 Erskine Street, Sydney**

## Colloquium Program

The full colloquium program is available at:  
<http://www.atax.unsw.edu.au/news/Events.asp?type=&name=2175&year=2008>

Prior to the colloquium, participants will be emailed a password to access all papers online.

## Cost

**Full registration: \$1,210 GST inclusive**  
**Members of the ICAA or ATTA: \$858 GST inclusive**

The registration fee for the three day event includes morning and afternoon teas, lunches, and a colloquium dinner on Monday 23 February 2009.

Colloquium proceedings will subsequently be published as a book by Thomson Reuters. Registered delegates will receive a copy of the book (mailed to the address used for registration) when it is published soon after the colloquium.

## How to register

**Register online at** <http://ecommerce.buseco.monash.edu.au/product.asp?plD=111&clD=12>

## Further enquiries

### Professor Chris Evans

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UNSW Sydney NSW 2052, Australia  
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Fax: +61 2 9385 9515  
Email: [cc.evans@unsw.edu.au](mailto:cc.evans@unsw.edu.au)  
Website: <http://www.atax.unsw.edu.au/>

### Professor Rick Krever

Taxation Law and Policy Research Institute  
Monash University, Australia  
Phone: + 61 3 9905 2375  
Fax: + 61 3 9574 8259  
Email: [Rick.Krever@buseco.monash.edu.au](mailto:Rick.Krever@buseco.monash.edu.au)  
<http://www.buseco.monash.edu.au/blt>



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**The Institute of  
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## New Zealand Tax Reform – where to next?

11-13 February 2009

*A major tax policy conference that will be of high interest to  
Chartered Accountants, Tax Lawyers, Economists, Academics, Policy makers*

Join the debate on what steps New Zealand should take in designing the best possible tax system for the 21<sup>st</sup> century.

The conference brings together the insights of international researchers and tax reformers, economists, tax practitioners, government officials and leaders in the field of tax policy development.

This two and a half-day programme of presentations and interactive sessions will draw on international and best practice in tax policy research and reform. Presenters will focus on what's most relevant to New Zealand, including the impact of globalisation, trans-Tasman relationships and how these factors will help shape the future design of our tax system.

**Venue:** Victoria University of Wellington, Rutherford House, 23 Lambton Quay, Wellington

**Times:**

**Wednesday, 11/2/09**

2.00 pm Conference Registration

4.00 pm Opening

**Thursday, 12/2/09**

8.30 am – 6.00pm

Conference dinner

**Friday, 13/2/09**

9.00 am – 5.30 pm

**Registration Fee:** \$600 (ex GST)

For further information, please contact:

Conference Convenor David White at [david.white@vuw.ac.nz](mailto:david.white@vuw.ac.nz) or

Conference Administrator Vanessa Borg at [vanessa.borg@vuw.ac.nz](mailto:vanessa.borg@vuw.ac.nz) phone +64 4 463 5078 or

visit the website: <http://www.victoria.ac.nz/taxpolicycolloquium2009>

The Centre for Accounting, Governance and Taxation Research aims to advance and apply knowledge germane to the accounting and legal professions, commerce and industry and the public sector through the development, conduct and dissemination of both fundamental and applied research in the areas of accounting, governance and taxation.

<http://www.victoria.ac.nz/sacl/CAGTR/CAGTRhomepage.aspx>

The Institute for the Study of Competition and Regulation's primary objectives are to assist in understanding how markets and organisations operate and how they provide appropriate incentives and disciplines for organisations. Broad research themes include Competition and Markets, Regulation and Governance and the Economic Structure of Industries, Institutions, Markets and Contracts. <http://www.iscr.org.nz/home>



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**Ernst Mach grant - worldwide**

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<b>Country of origin</b>	all (except Austria)
<b>Target Country</b>	Austria
<b>Area of study or research</b>	Natural Sciences Technical Sciences Medicine Agriculture and Forestry, Veterinary Medicine Social Sciences, Law and Economics Humanities and Theology Fine Arts
<b>Type of grant</b>	Grants
<b>Detailed type of grant</b>	semester or one-year grant
<b>Funding</b>	national
<b>Target group</b>	postgraduates PhD holders
<b>Authority awarding grant</b>	ÖAD/ACM on behalf of and financed by the BMWF

<b>Duration</b>	<b>1 to 9 months</b>
<b>Quota</b>	The quota depends on the budget.
<b>Grant benefit paid</b>	1) Monthly grant rate a) for graduates: € 940.-- b) for graduates over 30 years with a PhD degree: € 1040.-- 2) Accident and health insurance, accommodation a) If necessary, the ÖAD will take out an accident and health insurance on behalf of the grant recipient. b) Accommodation (student hall of residence or flat) will be provided by the ÖAD for recipients of grants. Monthly costs: € 200.-- to € 380.-- (depending on how much comfort the recipients of grants want). An administration fee of € 15.-- per month is payable to the ÖAD for arranging accommodation. The costs for insurance and accommodation have to be paid out of the grant by the recipient of the grant. 3) Recipients of grants are exempted from paying tuition fees. 4) For applicants from non-European developing countries an additional allowance for travel costs may be paid.
<b>Closing date for applications</b>	01. 03. 2009            for the academic year 2009/10  01. 09. 2009            for the summer semester 2010 only

<b>Where to submit your application</b>	online at <a href="http://www.scholarships.at">http://www.scholarships.at</a>
<b>Application form</b>	

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**| Advice on how to apply |**

Eligible for application are

- postgraduates pursuing a doctoral/PhD programme outside Austria;
  - postgraduates and post-docs wishing to pursue research in Austria with a view to an academic career and who completed their studies (at a university outside Austria) after September 30th, 2007;
  - post-docs who are working as lecturers at a university outside Austria.
- (Applicants under a) have to prove that they pursue doctoral/PhD studies, applicants under c) have to prove that they are employed by a university.)

Postgraduates and post-docs from developing countries can only apply in this programme if an application in the North-South Dialogue Scholarship Programme is not possible because of their field of study (see also North-South Dialogue Scholarship Programme).

Applicants must not have studied/pursued research/pursued academic work in Austria in the last six months before taking up the grant.

Maximum age: 35 years (born on or after Oct. 1st, 1973).

Good knowledge of German, particularly in the respective subject area, is a prerequisite. For projects to be carried out in English a good knowledge of English in the respective subject area is required. Proof of proficiency in German or English can be attached to the application.

#### I. General Information

- The selection process for all grants for Austria is competitive, i.e. there is no legal claim to a grant even if all application requirements are fulfilled.
- Short-term grants (1 to 3 months) have a priority in the period from January to June. In other cases problems can arise as regards accommodation. When applying for a short-term grant therefore consideration should be given to applying primarily for the period of January to June.
- Grants for study purposes are only awarded for studies at such universities and universities of applied sciences (Fachhochschulen) and Fachhochschule degree programmes where the majority of the costs for the study place is borne by the Federal Ministry of Science and Research (BWF).
- Grants for applicants for Fachhochschule degree programmes are only awarded after acceptance by the Fachhochschule degree programme has been confirmed.
- Applicants should take into consideration § 1 of the Data Protection Act, Federal Law Gazette of the Republic of Austria No. 165/1999, as amended, that the personal details contained in the application will be passed on to the authority dealing with their application and the contractual partners in the exchange as well as to other authorities awarding grants in Austria and will expressly agree with that.
- Applicants who seek admission to university in Austria have to contact the institution of their choice directly.
- Applicants who are coming to Austria for research purposes and therefore do not need to seek admission must be able to prove their competence in the language in which they want to carry out their project in Austria. The consent of the Austrian supervisor is required.

Incomplete applications as well as those not complying with the specific conditions will be returned!

#### II. Selection criteria

The respective selection commissions examine and assess the applications according to the following criteria:

- Why do you want to study or conduct research in Austria?
- What exactly do you want to do in Austria during your study or research period?
- In which way do you want to carry out your project, which scientific methods do you want to use?
- What is the aim of your study or research in Austria?
- Which steps do you plan to take in order to reach this aim (attendance of lectures, archive work, interviews, ...)?
- Have you already carried out some preparatory work towards achieving this aim in your study or research (if so, which)?
- Where do you want to carry out your studies or research work (library, archive, institute, ...)?
- Prior studying history (duration and grades), or list of publications or documentation of your artistic activities carried out so far, respectively.
- Plausibility of the application in general

**| Selection procedure |**

Selection by an expert commission in Austria.

**| Further Information |**

At the ÖAD:

Mag. Johannes Thaler (e-mail: [johannes.thaler@oead.at](mailto:johannes.thaler@oead.at))

<http://www.oead.at>

**| Last change |**

17.09.2008 von Monika Okunserbo

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This database has been financed by funds of the Austrian Federal Ministry of Science and Research (BMWF) and the EU. Despite the fact that all entries have been carefully checked we cannot accept any liability for the correctness, completeness and topicality of the entries.

Request date: 04.12.2008 11:53:48