

ATTA News January 2009

<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

It is with a tinge of sadness that I write my last President's column. My two year appointment will come to an end at the next AGM which is to be held in a few days time. Members of the Executive tell me that I am allowed to be sentimental in my final column. Looking back, they probably should have told me some time ago that sentimentality needed to wait until now. It seems that in many of my columns I have expressed my passion for ATTA as an organisation as well as thanking members for their hard work and contributions. Rather than repeat what I have expressed on many occasions, I will end my final column by stating that being President of ATTA has been an incredible experience. Thank you.

I look forward to catching up with many of you next week.

Kind regards,

Kerrie

2 ATTA 2009

The ATTA 2009 Conference is only just a few days away and we are looking forward to being your hosts. Christchurch weather at this time of year is often quite warm; tomorrow is expected to be 32 degrees, but do be aware that the weather can also be quite changeable and the temperature often drops in the evening!

Are you going to be in Christchurch on the Monday morning of 19 January? Have you thought about attending the PhD presentations? For only \$40.00 you can come to these sessions and support our doctoral students. If you wish to attend please contact the conference

office direct or see conference staff on Monday morning at the registration desk in the C block foyer. These presentations start at 9am. The first presentation session, 'I survived a PhD', includes a paper titled 'Get Smart or Intolerable Cruelty'. Sounds interesting!

We are looking forward to showcasing to ATTA members and guests the uniqueness of Antarctica. Our formal evening, on Tuesday night, being held at the Antarctic Centre, allows guests to explore the Centre's informative displays showcasing modern day Antarctica, including exhibits of the Antarctic treaty partners, the human impact on the continent, the wildlife and plant systems and Antarctica's effect on the globe. The Gallery area encourages 'touching' of most of the exhibits to ensure visitors experience Antarctica in a fun and interactive way.

As a special treat ATTA members and guests will also be able to climb aboard an amazing Hagglund, a genuine 'as used in Antarctica' all terrain vehicle. This ride is the only one of its type in the world. ATTA members and guests will buckle up before being taken out for an exhilarating ride over mounds, a crevasse, speeding across open ground and through a pond of water to display the Hagglund's amphibious capabilities.

For ATTA members that enjoy a good laugh you are in Christchurch at the best time of the year! From Thursday 22 January, Christchurch's pavements, parks and stages will come alive with comedians, contortionists, musicians, mime artists, juggler's and acrobats performing in the World Buskers Festival 2009. This is an annual event on the Christchurch calendar and is tremendously popular. This year there are 47 different acts from New Zealand, Australia, The United States, Canada, Britain, Japan, Argentina and Israel. From stand-up comedy to sword swallowing – there is something for everyone. For more information on the Buskers Festival check out their website www.worldbuskersfestival.com.

And finally, just a brief word about our last conference event – the Spit Roast Barbeque and (weather permitting) the Trans - Tasman cricket match. The Barbeque will be all fired up by 5.30pm. The evening is intended to be a relaxing way to finish our Conference. The cricket match is very much a fun activity and children are most welcome to be involved. We encourage everyone to have a bat and partake in the fielding if they wish. Underarm bowling is permitted – anything goes! If wet, the Barbeque will be held in our C block foyer with a movie treat for the children.

Once again we look forward to being your hosts for the ATTA 2009 Conference and we wish you all safe travel to our Garden City and look forward to seeing you in a few days time.

On behalf of the ATTA 2009 Conference Committee

Adrian Sawyer, Shelley Griffiths, Alistair Hodson and Andrew Maples

3 ATTA AGM draft agenda

- 1 Apologies to date
- 2 Confirmation of minutes of the ATTA AGM 2008, University of Tasmania. See http://www.atax.unsw.edu.au/atta/newsletters/2008/2008-02_ATTA_News.pdf
- 3 President's report
- 4 Hill ATTA Medal
- 5 Proposal to establish an ATTA Doctoral Series
- 6 Use of ATTA funds
- 7 Financial accounts

8 Other matters

The final agenda will be circulated at the AGM on 20 January 2008.

4 Arrivals, departures and honours

Ray Neale retired (following an analysis of the tax benefits) as Senior Lecturer from the University of Western Sydney (UWS) Law School on 24 December 2008. Ray was farewelled at a variety of functions including a farewell by the Law School, a farewell from his many friends in the School of Accounting, and a farewell from the Executive Dean of the College of Business. Ray commenced as a casual in 1985 after a career at the ATO, and is the only known person to have worked at all three of the predecessor institutions that combined to create UWS. Ray's 20 odd years at UWS was only interrupted by a stint at University of New South Wales (UNSW). Ray's career included a period as Head of Accounting and Law at UWS Hawkesbury, a leading role in making the Blacktown multi-campus educational precinct on the old HMAS Nirimba site at Quakers Hill work, and a leading role in the UWS financial planning courses. Ray even found time to move Ian Iredale's admission. Ray is expecting to be doing some financial planning teaching in 2009 with UWS College of Business.

John Taggart will be retiring from the University of Technology Sydney (UTS) Faculty of Law on 30th January 2009 having made just over 30 years of service with UTS [including the earlier period when it was known as the NSW Institute of Technology]. He had a marvellous life as an academic having attended 14 Conferences overseas with the IBA serving as Chairman of their Migration and Nationality Committee and then as a member of the Council of the Section of General Practice. There were wonderful memories of the Conferences in New York, London, Madrid, Budapest and Buenos Aires to name just a few. He also served as Director of Cross Discipline and then Director of Post Graduate Cross Discipline when they were transferred from the Business Faculty to the Law Faculty. Over the last 10 years he co-ordinated the Tax Law and Revenue Law subjects which involve over 1,200 students a year on the City and Kuring-Gai campuses in Sydney and Taylor's campus in Kuala Lumpur. He has enjoyed it all and would recommend it to young colleagues, although the entitlements have certainly reduced somewhat from when he started. Although keen to enjoy his retirement, he will not leave academia completely as he has been asked to continue with a few hours a week as a part timer.

It is interesting that he is retiring together with Ray Neale as he had the pleasure of working with him over the last 10 years.

From May 2009, **John Glover** has accepted an appointment as Professor of Law at RMIT (Royal Melbourne Institute of Technology) University in Melbourne. Tax, Equity and Trusts will be his main teaching and research areas. RMIT University has re-entered the field of legal education and commenced a downtown JD program in mid-2007.

Christine Peacock resigned from the School of Law at Deakin University to take up a Level B Lecturer in Taxation position at the School of Accounting and Law, RMIT University.

Congratulations to **Brett Freudenberg** who was recently promoted to Senior Lecturer at Griffith University.

Eva Huang will start as associate lecturer on 1 February 2009 with the Discipline of Business Law, in the Faculty of Economics and Business, at the University of Sydney. This is a part time one year contract because she currently holds a full time PhD scholarship from the faculty.

Professor **Graeme Cooper** was appointed to the PricewaterhouseCoopers Chair of International and European Tax Law at the European Tax College, a joint venture of Katholieke Universiteit Leuven in Belgium and Tilburg University in the Netherlands.

Oxford University Law Faculty has created a new lectureship in tax law generously sponsored by McGrigors, Solicitors. They are delighted to announce that **Glen Loutzenhiser** was appointed to the lectureship, based at St Hugh's College, in October 2008. You can see pictures of the launch party on the TaxationLaw@Oxford website at <http://denning.law.ox.ac.uk/tax/news.php>

Frank La Rosa a convicted drug dealer and his wife were found dead in suspicious circumstances. Detectives have charged a 55-year-old man and his 22-year-old son with their murders. We think he must be the same person as the deduction case of FCT v La Rosa 53 ATR 1.

Source: 'Bodies discovered on Chittering property,' article from: PerthNow, 14 January 2009 09:00am <http://www.news.com.au/perthnow>

5 Visiting Fellowships 2009

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.

Further particulars are available at www.qmul.ac.uk/postgraduate/hss

http://www.jobs.ac.uk/jobs/CI829/Distinguished_Visiting_Fellowships_2009_10

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 Comparative Tax Law and Culture

A Conference at the Monash University Prato Center in Italy 9-11 June 2009

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 and 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 has not yet had a substantial impact on the study of tax law.

This conference, which will be held at the Monash University Prato Center in Italy (<http://www.ita.monash.edu>) on June 9-11, 2009, seeks to advance the study of comparative tax law in its cultural and social context. Some of the questions that will be discussed 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.

The conference is organized by the Cegla Center for Interdisciplinary Research of the Law, Tel Aviv University in collaboration with the Tax Law and Policy Research Institute, Monash University. Some of the papers presented at the conference will be later be published by the journal of the Cegla Center, *Theoretical Inquiries in Law*.

Registration fee for the three day event includes the opening Conference Reception on Monday, 8 June, Conference Dinner on Wednesday, 10 June (sponsored by Arnold Bloch Leibler), and lunches and morning and afternoon teas and snacks on Tuesday, 9 June to Thursday, 11 June inclusive.

Registration is AUD \$410 (approximately Euro 200€)
<http://www.buseco.monash.edu.au/blt/tlpri/prato-09.html>

7 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.

8 TicTOCS - Journal Tables of Contents Service

TicTOCS - <http://www.tictocs.ac.uk>

ticTOCs is a new scholarly journal tables of contents (TOCs) service which many academic staff may find useful.

This free website provides access to the most recent tables of contents of over 11,000 scholarly journals from more than 400 publishers. It helps scholars, researchers, and academics keep up-to-date with what's being published in the most recent issues of journals on almost any subject.

Using ticTOCs, you can find journals of interest by title, subject or publisher, view the latest TOC, link through to the full text of over 250,000 articles (where institutional or personal subscriptions, or Open Access, allow), and save selected journals to MyTOCs so that you can view future TOCs (free registration is required if you want to permanently save your MyTOCs). ticTOCs also makes it easy to export selected TOC RSS feeds to popular 'feedreaders' such as Google Reader and Bloglines.

The full press release - <http://tictocsnews.wordpress.com/2008/12/11/scholarly-journals-new-free-service-makes-keeping-up-to-date-easy>

9 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 Jessi Guy (02) 8223 0043 or email

jessiguy@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; 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 or our Tax Group Coordinator at 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)

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) 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. As the access will be limited, we would suggest you to apply, soon.

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone

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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)

The **Institute for Austrian and International Tax Law** is glad to invite you to the presentation and discussion meeting organized by the Austrian branch of International Fiscal Association (IFA) on the topic of “The OECD Model Convention 2008 and other recent OECD developments”. The meeting will take place on Thursday January 22, 2009 at 16:30 p.m. at the premises of the University of Economics and Business, Vienna, UZA IV, KR D706, 1090 Wien, Nordbergstraße 15, 7th floor. We are honored that Prof. Dr. Helmut Loukota, an outstanding expert, agreed to give a presentation: He has been Austrian OECD-

delegate and vice chairman of Working Party 1 (being in charge of double tax conventions) for decades. The subsequent discussion will be moderated by Prof. Dr. Michael Lang. The participation is free of charge. We hope that this meeting will be of interest to you, and we are looking forward to a hopefully large attendance.

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.

Institute for Fiscal Studies Conferences and seminars

<http://www1.ifs.org.uk/conferences/index.shtml>

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For 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

International Tax Academy

ITA Courses in Amsterdam

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. 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

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> 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 – Friday, 29 January 2010. 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.

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).

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
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
 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.

10 Recent publications

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

Local

Anderson, Helen 'Directors' liability for unpaid employee entitlements - suggestions for reform based on on their liabilities for unremitted taxes' (2008) 30 *Sydney Law Review* 470-505

Anderson, Helen & Gumley, Wayne 'Corporate social responsibility: Legislative options for protecting employees and the environment' (2008) 29 *Adelaide Law Review* 29-77

Apps, Patricia and Rees, Ray *Taxation, labour supply and saving*, The Australian National University Centre for Economic Policy Research, 2008, Discussion paper 590
<http://cepr.anu.edu.au/pdf/DP590.pdf>

Black, Celeste 'Fringe Benefits Tax and the Company Car: Aligning the Tax with Environmental Policy' (2008) 25 *Environmental and Planning Law Journal* 182-195

Blazey, Patricia & Connors, Benedict 'Emissions trading - traps for new players' (2008) 5 *Macquarie Journal of Business Law* 291-308

Booth, Alison L and Melvyn B. Coles, Melvyn B *Tax policy and returns to education*, The Australian National University Centre for Economic Policy Research, 2008, Discussion paper 591 <http://cepr.anu.edu.au/pdf/DP591.pdf>

Cassidy, Julie 'Hollow avowals of human rights protection - time for an Australian federal bill of rights?' (2008) 13 (2) *Deakin Law Review* 131-76

Cooper, Graeme S (ed) *Executing an income tax*, Sydney, Australian Tax Research Foundation, 2008

eJournal of Tax Research Volume 6, Number 2 December 2008

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

- The Consequence of Fiscal Illusion on Economic Growth - Paulo Reis Mourão

- Defining Ordinary Income after McNeil - **Maurice Cashmere** and **Rodney Fisher**

- The Increasing Imperative of Cross-Disciplinary Research in Tax Administration -

Clinton Alley and **Duncan Bentley**

- Value Added Tax Administration in Ethiopia: A Reflection of Problems - **Wollela**

Abehodie Yesegat

- Modelling the Effects of Corporate Taxation in the Underground Economy - Konstantinos Eleftheriou

Halliday, James & Tran, Linh 'When worlds collide: Indefeasible rights of use, tax and commercial reality' (2008) No 73 *Computers & Law* 17-21

Taxation Institute of Australia Western Australian 2008 *Convention Papers*

Employee share plans - Julie Donnellan

Income tax assessments: features, consequences and issues - Richard Norton

The new tax agent regime - Sue Williamson

GST and property update - Cathryn Ferraris

Expatriates – non residents and temporary residents - Peter Moltoni

Duties Act in practice - Nick Heggart

Wealth preservation in a sub-prime world - Ken Schurgott

Overseas

Bulletin for International Taxation Issue No 1 (2009)

Tax Treaty News - Brian J Arnold

Short-Term Employment Assignments under Article 15(2) of the OECD Model - John F Avery Jones

Taxation of Artistes and Sportsmen under Singapore's Domestic Law and its Tax Treaties - Tan How Teck and Oei Jimmy

Hybrid Finance and Double Taxation Treaties - Martin Six

The Design and Structure of General Anti-Tax Avoidance Regimes - **Graeme S Cooper**

Tax Treatment of Employee Stock Option and Share Ownership Plans in Singapore - Lee Fook Hong

Burnett, Chloe 'New Tendencies in the Taxation of Cross-Border Interest', Country Report (Australia), Vol 93b (2008) *Cahiers de Droit Fiscal International*

Cooper, Graeme S, "The discrete charm of the VAT," in L Hinnekens & P Hinnekens (eds), *Vision of Taxes Within and Outside the European Borders*, Kluwer Law International: The Netherlands, 2008, 179-201

Derivatives & Financial Instruments Issue No. 6 (2008)

- Austria - Gift Notification Act 2008 - Robert Schneider
- Germany - Federal Ministry of Finance Issues Interpretation Letter Regarding Interest Limitation Rules - Jürgen Hartmann
- Denmark - Recent Changes Regarding Reverse Hybrid Entities, Convertible Bonds and Exit Taxes - Charlotte Ellegaard and Jakob Bundgaard
- United States - Financial Products Audits: Understanding the Process and the Issues - Viva Hammer and Ann Singer
- Australia - Short Selling: Restriction or Regulation? - Anton Joseph
- Argentina - Elimination of Benefits under the Tax System - Sergio Caveggia, Carlos Aquila and Gustavo Consoli

Deutsch, Robert; Arkwright, Róisín & Chiew, Daniela *Principles and practice of double taxation agreements: a question and answer approach*, London, BNA International, 2008

Contents:

Part I - General

Part II - The three qualifying questions

Part III - The Allocation Rules

Part IV - Exclusions and Limitations

Part V - Avoiding Double Taxation

Part VI - Procedures

Part VII - The DTAs analysed

Part VIII - The reconstructed alternative Australia/UK DTA

Part IX - The leading DTA cases

Sample chapter: http://www.bnai.com/images/special_reports/dta_sample.pdf

European Taxation Issue No. 1 (2009)

- Netherlands/Germany/United Kingdom - Optimizing the Interest Deduction Rules – A Never-Ending Story - Anouc van den Berg van Sapparoea
- The ECJ's Judgment regarding the Tax Autonomy of the Basque Country - Daniel Armesto
- France - Tax Treatment of Foreign Pension Funds - Daniel Gutmann, Stéphane Austray and Pierre Le Roux
- CFE Opinion Statement on the Review of Existing Legislation on VAT Reduced Rates
- Belgium - How "Permanent" Should a "Material Permanent Establishment" Be? - Frank Dierckx
- Vienna Conference on "Recent and Pending Cases at the European Court of Justice on Direct Taxation" - Larisa Gerzova, Konstantin Lozev, Andreas Perdelwitz and Tigran Mkrtchyan
- France - Court Holds Passive Foreign Investment Company Regime To Be Incompatible with Freedom of Establishment and Free Movement of Capital - Séverine Baranger and Dali Bouzora
- Iceland – The New Corporate Tax Regime - Gardar Valdimarsson
- Italian Domicile and Centre of Vital Interests: An Emigrant's Nightmare, an Immigrant's Dream - Michele Gusmeroli
- United Kingdom - 2008 Finance Act - Douglas Roxburgh

Fairpo, Anne (ed) *International taxation of intellectual property*, London, BNA International, 2009. Contents:

- 1. Introduction
- Section 2: Background
- Section 3: Creating IP
- Section 4: Exploiting IP
- Section 5: Acquiring IP
- Section 6: Group Issues
- Section 7: Others issues

International Transfer Pricing Journal Number 6 - 2008

- EU Joint Transfer Pricing Forum: Overview of Pending Mutual Agreement Procedures under EU Arbitration Convention and of Advance Pricing Agreement Possibilities - Bruno Gibert and Xavier Daluzeau
- Stripping the Functions of Affiliated Distributors - Andrea Musselli and Alberto Musselli
- Transfer Pricing and Business Restructuring: The Choice of Hercules before the Tax Authorities - Anuschka J Bakker and Giammarco Cottani
- Financing: A Global Survey of Thin Capitalization and Transfer Pricing Rules in 35 Selected Countries. Each article in the survey has been contributed by a member firm of the KPMG network.
- Introduction - Henrik Lund, Carina Marie Korsgaard and Matthias Albertsen
- Australia - Roisin Arkwright, Arthur Begetis and Matthew Hayes
- Austria - Sabine Bernegger
- Belgium - Dirk Van Stappen
- Brazil - Murilo R Mello
- Bulgaria - Kalin Hadjidimov
- China - Yvonne Chen and Tony Feng
- Cyprus - Angelos Gregoriades
- Czech Republic - Marie Konecná
- Denmark - Henrik Lund and Carina Marie Korsgaard
- Estonia - Steve Austwick
- Finland - Timo Tokkel
- France - Gilles Galinier-Warrair
- Germany - Friderike Bagel and Carsten Hüning
- Greece - George S Mavraganis
- Hungary - Balint Gombkoto
- India - Hitesh Gajaria
- Ireland - David Caraher
- Italy - Maria Eugenia Palombo
- Japan - Tomohiko Nakamura
- Latvia - Steve Austwick
- Lithuania - Steve Austwick
- Luxembourg - Sandra Biewer
- Malta - André Zarb
- Netherlands - Eduard Sporken
- Poland - Jacek Bajger
- Portugal - Jorge Tainha
- Romania - Raymond Breden and Ionut Dragos Mastacaneanu
- Russia - Anastasia Avdonina and Irina Suvorova
- Slovak Republic - Zuzana Blazejova
- Slovenia - Nada Drobnic
- Spain - Raul Martin Lucena
- Sweden - Göran Ström
- Switzerland - Thomas Linder
- United Kingdom - Justin Kyte
- United States - Douglas Holland and Bob Clair
- Table: Overview of Corporate Tax Rates

- Australia - Transfer Pricing, Thin Capitalization and Debt-Equity Rules - Anton Joseph
- China - Growth in Transfer Pricing Enforcement Will Force Analysts To Rely More Heavily on Asian Financial Statements - Jamal Hejazi

Suder, Caryn R 'I can't believe I didn't catch that!' (2008) 37 (4) *Student Lawyer* 16-20.
Includes steps to improve your proofreading.

M Ryan, **Richard Vann** & M Stutsel, Tax Considerations in Structuring International Licensing and Technology Transfer Arrangements in Liberman, A, Chrocziel, P, and Levine, R (eds), *International Licensing and Technology Transfer: Practice and the Law*, Kluwer Law International: The Netherlands, 2008, Ch 5 1-54

Vann, Richard 'The History of Royalties in tax treaties 1921-61: Why?' in J. Avery Jones, P. Harris, D. Oliver (eds), *Comparative Perspectives on Revenue law: Essays in Honour of John Tilley*, Cambridge University Press, UK, 2008 pp 166-196

ATTA News February 2009

<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

It was such a pleasure to see so many ATTA members at the recently held ATTA 2009 conference in Christchurch, New Zealand. I would like to record a special thanks to the local organising committee consisting of Professor Adrian Sawyer, Alistair Hodson, Andrew Maples, Shelley Griffiths and their very capable support team who did a terrific job in organising and hosting a most successful and enjoyable ATTA conference. Also, sincere thanks must go out to all the sponsors for the conference, including the University of Canterbury, Monash University (School of Business and Economics), Thomson Reuters, CCH Australia, the University of Otago and the Taxation Institute of Australia. Sincere thanks also to the Australian Branch of the International Fiscal Association (IFA) who sponsor the Graham Hill IFA Research Prize which was announced during the conference (see below).

The annual ATTA conference is always such a positive way to start each new academic year as it always represents a welcoming and supportive environment for tax academics to meet and exchange views. The ATTA conference for 2009 was no different and apart from the varied and topical papers, the conference is extending its reach beyond Australasia and

increasingly is taking on an international flavour. This year, academics travelled from countries including Hong Kong, Serbia, the USA, Malaysia, Canada, Japan, UK, Austria and even Perth!

Another highlight of the conference was the staging of the inaugural Trans-Tasman cricket match which was well attended. Our Patron, armed with a white stick and dark glasses, ably umpired the keenly fought contest which had its challenges - chief among them being the sprinklers which came on during the match and the modified rules promulgated by the umpire! Many laughs were had by all and the cricket was aptly described as 'indescribable' by the Patron! I am already looking forward to the next cricket match.

Congratulations to all the prize winners at the conference:

- A/Professor **Margaret McKerchar** on being presented with the Hill ATTA medal for 2009.
- **Fiona Martin** on winning the Graham Hill IFA Research Prize. The prize covers the travel and accommodation expenses for Fiona to attend the 2009 IFA Vancouver Congress. The judging panel for this award consisted of Professors Chris Evans, Rick Krever and me. Sincere thanks are due to both Chris and Rick for giving their time so generously to help with the adjudication process. Also thanks are due to our Patron, Gordon Cooper, for making the announcement on behalf of IFA at the ATTA Dinner.
- A/Professor **Julie Cassidy** for winning the 2009 ATTA Cynthia Coleman Prize for the Best Teaching Paper/Presentation, sponsored by Tax Matrix Pty Ltd.
- A/Professor **John Taylor** for winning the Thomson Reuters New Zealand Prize for the Best Themed Paper.
- **Mr Najeeb Memon** for winning the Patron's award for the Best PhD Workshop Paper/Presentation, sponsored by Professor Gordon S Cooper AM.

I was both humbled and honoured to have been elected at the conference to serve as the ATTA President for the coming two years. On behalf of all ATTA members, I would like to take this opportunity of recording our sincere appreciation for the professional and efficient job that A/Professor Kerrie Sadiq did as President for 2007 and 2008. Also, I would like to thank Professor Adrian Sawyer and Audrey Sharp who retired from the ATTA Executive following the 2009 conference.

Looking forward to 2009-2010, the Executive comprises: Dale Pinto (President), Helen Hodgson, Mark Burton and Ranjana Gupta (Vice-Presidents), Colin Fong (Secretary/Treasurer) and Phillip Burgess (Assistant Treasurer). May I take this opportunity of welcoming both new and continuing Executive members to what I am sure will be a busy and exciting two years. I am looking forward to working together with you all in continuing to advance and develop ATTA.

There are a couple of important dates that I need to bring to the attention of ATTA members following the 2009 ATTA conference.

2009 JATTA submissions

The deadline for submissions is **on or before 30 April 2009** to allow sufficient time for papers to be refereed and finalised with a view of publishing this issue in 2009. Please see the separate note in this Newsletter for details regarding submissions, including who to send them to.

Nominations for the ATTA Hill Medal

The ATTA medal was first introduced in 2000 and is awarded in recognition of outstanding contribution to Australasian tax teaching and policy.

The ATTA Executive put in place a nomination process following the 2008 conference and it felt that process worked well. It therefore resolved to continue that process at the 2009 Executive meeting.

Please send any nominations for the 2010 Hill ATTA Medal to me (Dale.Pinto@cbs.curtin.edu.au) by **30 June 2009**. Please include a paragraph in support of the application. All nominations and supporting statements will be considered by the Executive following the deadline.

It should be noted that the medal does not necessarily get awarded every year.

In closing, I apologise for the lengthy report but there was a lot of information and good news to convey. In coming Newsletters updates will be provided regarding the 2010 Sydney ATTA conference (Changing Times – Changing Taxes), which is already well in hand by Helen Hodgson and her team. Details regarding PhD/SJD support will also be provided including advice on a new template and nomination process. Also, I will provide updates on other initiatives of ATTA including the CCH-ATTA Doctoral Series which was approved to proceed this year following a decision taken at the 2009 AGM.

All that is left for me to do in this issue is to wish everyone a very successful and rewarding 2009.

Professor Dale Pinto
President
Dale.Pinto@cbs.curtin.edu.au

2 ATTA 2010 adjustment of dates

The dates of the 2010 conference have been adjusted, in response to feedback, and the conference will now be held from Wed 20 to Fri 22 Jan 2010. This will give members the option of staying on in Sydney for the weekend, or until Australia Day on the following Tuesday.

3 ATTA Conference 19-21 January 2009 Report

ATTA 2009 was a special conference for two reasons. First, being the 21st for the Association it represented a significant achievement and milestone for the organisation and emphasises the importance of this conference to tax teachers, practitioners and policymakers. The organisation has grown from its early beginning at UNSW in 1989 to become a much larger body with membership beyond Australasia. The hosting of the conference is also special for the University of Canterbury as it is 16 years since the conference was last in Christchurch, the ‘Garden City’.

With presenters from a wide range of countries including Serbia, the United Kingdom, Hong Kong, Japan, Austria, the USA, Canada, Malaysia as well as New Zealand and the West Island (Australia for those wondering where we were referring!), the conference is now very much an international event. It was especially a delight to have our visitors from Serbia with us after the various visa difficulties they had. At one stage it appeared that they would not be allowed to ‘cross the ditch’. A special thanks to Rick Krever for all his hard work put into getting them here.

Day 1:

The very full and inspirational conference program commenced with the PhD workshop entitled “I survived a PhD”. Two ‘survivors’, Lisa Marriott and Michael Gousmett gave insightful reflections on the PhD process. This was followed by two sessions with presentations by PhD students. The quality of the presentations was high and talking to the students feedback received from those attending these sessions was very beneficial. Congratulations to Najeeb Memon for winning the Patron’s award for the Best PhD Workshop Paper/Presentation. Najeeb’s presentation was titled “Does Presumptive Income Tax Help Income Tax Implementation in Hard to Tax Taxpayers Sector? A Case of Pakistan”.

Following lunch, Gordon Cooper presented a light hearted and very entertaining Patron’s Opening Plenary address titled “Tax: The Game They Play in Heaven”. The insights into the similarities between the technicalities associated with the major participants in the game of rugby union and that of taxation were succinctly revealed. The Teaching Workshop sessions followed with four presentations covering a wide range of issues. Julie Cassidy was awarded the 2009 ATTA Cynthia Coleman Prize for Best Teaching Paper/Presentation prize, sponsored by Tax Matrix Pty Ltd, for her presentation “Client View”, which was described by the judges as in “recognition of the innovation in incorporating professional skills and research”.

In the evening, ATTA members and their families were treated to a part of our unique New Zealand history at The Tamaki Heritage Village Experience. The Village Experience, set in the 1800’s, followed the re-enacted story of a rebel faction of musket wielding warriors wreaking havoc on their own people, a deeply traditional tribe. The show featured over 40 actors graphically portrayed issues Maori and later Europeans faced through this time. The experience ended with guests dining on a traditional hangi. A special ‘thank you’ to Thomson Reuters who sponsored this function. Congratulations also to one of the organisers, Alistair Hodson, who celebrated his [age deleted by ATTA censors] birthday.

Day 2:

Professor Nigel Healey, Pro Vice-Chancellor (College of Business and Economics), University of Canterbury officially opened the 21st Annual ATTA conference on Tuesday morning. Professor Healey welcomed delegates to the conference and noted the wide range of countries represented. He commented on the challenges facing the world with the ‘credit crunch’ and the importance of taxation at this time. Professor Healey also referred to the timely nature of the conference theme as governments around the world grapple with their response to climate change.

Following the official opening, the Honourable Justice William Young presented his paper “Tax Disputes in New Zealand”. In this presentation, sponsored by CCH, his Honour outlined a short history of the disputes resolution process in New Zealand and then went on to review the current operation of the process. After noting a number of issues with the present system, Justice Young suggested a number of possible reforms to the process.

As with the ATTA 2008 conference in Hobart, a feature of this year’s conference was the depth and quality of the papers presented in the parallel sessions. The large quantity of papers dictated the need to run five concurrent sessions on Tuesday and Wednesday. There were a large number of papers which looked at aspects of the conference theme “Tax and Sustainability”. John Taylor’s paper “Are Bi-Lateral Double Tax Treaty Networks Sustainable?” won the Thomson Reuters New Zealand Prize for the best themed paper.

The conference was also fortunate to have five plenary speakers, including both Commissioners. On Tuesday, the Commissioner of Taxation, Mr Michael D’Ascenzo, presented his paper titled “Sustaining good practice tax administration”. In a very informative

presentation, sponsored by the Taxation Institute of Australia, the Commissioner outlined the challenges facing the ATO in the current climate and noted the apparent lack of research on the impact of a recession on tax compliance. You can find the Commissioner's full address on the ATO website at

<http://www.ato.gov.au/corporate/content.asp?doc=/Content/00176063.htm>. On Wednesday morning Mr Robert Russell, Commissioner of Inland Revenue, gave his presentation titled "Inland Revenue New Zealand Compliance Strategy". In his presentation, which was sponsored by Thomson Reuters, he noted that the tax system is now being utilised for various social policy initiatives which creates its own challenges for the revenue authority.

The third plenary session saw Julia Hoare, Partner, PricewaterhouseCoopers present a very clear overview of the emissions trading scheme proposal in New Zealand and challenges facing the government here and in Australia. Julia's presentation was a highlight for a number of attendees. A warm thanks to PricewaterhouseCoopers for sponsoring this event and to Julia for taking the time out from her busy schedule to address the conference.

The CCH Conference Dinner on Tuesday night was held at the International Antarctic Centre. ATTA members and guests had the opportunity to explore the Centre's informative displays showcasing aspects of Antarctica. The penguins and the snow room, which allowed people to experience the sub-zero conditions in Antarctica, were particular favourites. The Hagglund ride was also a unique experience, one best taken on an empty stomach! Entertainment was provided by singer/songwriter Debbie Maples who had to fight off the advances of the Master of Ceremonies! CCH generously provided five bottles of wine in five prize draws. Professor John Prebble gave a very enjoyable speech outlining some of the quirkiest public service and revenue authority practices around the globe. Margaret McKercher was presented with the 2009 Hill ATTA Medal while Fiona Martin received the Graham Hill IFA Research Prize. Kerrie Sadiq was formally thanked for all her hard work as the outgoing ATTA president. Finally, to recognise ATTA's 21st birthday a cake to commemorate the event was cut by Gordon Cooper.

Day 3:

The final plenary speech (the second plenary speech for Wednesday), was given by Professor Neil Brooks, Osgoode Law School on "Thoughts on the Development, Importance, and Sustainability of the Progressive Income Tax". Neil's session was sponsored by the Monash University Taxation Law and Policy Research Institute and provided a very thought provoking analysis of, and strong defence of, the progressive tax system. Neil's passion and enthusiasm in support of the progressive income tax was evident to all.

Another full program with three concurrent sessions in both the morning and afternoon accompanied the plenary speakers on Wednesday. The intellectual stimulation provided and the ability to catch up with old friends and make new contacts was appreciated by everyone.

As already mentioned a number of prizes were presented at the end of day 3. We would like to take this opportunity once again to thank the various organisations for their very generous support of the conference and also encouragement shown to participants through their sponsorship of prizes.

Helen Hodgson, on behalf of Atax, University of New South Wales tempted all with a sneak preview of what awaits in 2010. This looks like a conference not to be missed.

Finally the Spit Roast Barbeque and the Trans - Tasman cricket match was a huge success. The evening was a relaxing way to finish our Conference. The cricket match proved very popular with adults and children participating – the final score was a draw. The 'New Zealand' team was, in part, assisted by the sprinklers coming on during the match which

made the outfield very slow! A big thanks to the impartial umpire who also presented a prize, donated by Colin Fong, to the most valuable player, Hannah Taylor.

A heartfelt thanks to you all for your excellent participation and contribution to the success of the conference. A special thanks to those offers of help when Adrian became unwell. It was touching to receive such offers and makes one realise that ATTA is essentially one large family.

The 2009 Organising Committee
Adrian Sawyer, Shelley Griffiths, Alistair Hodson and Andrew Maples

4 ATTA AGM Minutes 2009

Venue: University of Canterbury Lecture Theatre C3

Date: 20 January 2009

Time: 2:00-3:00pm

Present: 54 persons

1 Apologies: None

2 Confirmation of Minutes of the ATTA AGM 2008, University of Tasmania. Proposed: Brett Bondfield
Seconded: Professor Chris Evans

3 President's report:

- It has been an honour to be President of ATTA for a second year. The year has been an enjoyable and productive one for the ATTA Executive and I look forward to handing over the reins to a new Executive for 2009-10. A common thread that will be noted throughout my report and the following agenda is the growth of ATTA as an organisation over the last few years.
- The 2009 conference has been hosted by the University of Canterbury, Christchurch, New Zealand. Thank you to the organisers who have done a fantastic job to organise such a wonderful conference. The people who deserve a special mention are:
 - Professor Adrian Sawyer, University of Canterbury
 - Alistair Hodson, University of Canterbury
 - Andrew Maples, University of Canterbury
 - Shelley Griffiths, University of Otago
- Thank you to our international visitors and plenary speakers, in particular:
 - Gordon Cooper AM, ATTA Patron
 - Michael D'Ascenzo, Commissioner of Taxation, Australia
 - Robert Russell, Commissioner of Inland Revenue, New Zealand
 - Professor Neil Brooks, Osgoode Hall Law School, York University, Toronto
 - Julia Hoare, Partner, PricewaterhouseCoopers
 - The Honourable Justice William Young, Court of Appeal, New Zealand
- I also wish to publically acknowledge and thank our Patron Mr Gordon Cooper AM 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, Associate Professor Margaret McKerchar and Bernadette Smith.
- 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 the current President 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:
 - University of Canterbury
 - University of Otago
 - Taxation Law and Policy Research Institute, Monash University
 - Thomson Reuters
 - CCH
 - Taxation Institute of Australia
- Finally, I thank all of the members of ATTA for making it such a wonderful association.

Kerrie Sadiq

4 Hill ATTA Medal. The 2009 recipient is A/Professor Margaret McKerchar. The nomination system, which was initiated in 2008 will be continued with nominations to be called for and to be received by the ATTA President by 30 June 2009. Any nominations will then be considered by the ATTA Executive. It was also noted that a medal does not have to be awarded in every year.

5 ATTA Doctoral Series. Professors Dale Pinto and Chris Evans approached a number of publishers and law firms regarding the proposal to publish tax and tax related theses in a Doctoral Series with an emphasis on quality. The proposal was endorsed by the AGM. A Doctoral Series Editorial Board to be established with 3-4 ATTA representatives and a publisher representative. CCH has agreed to publish this series at no cost to ATTA and no royalties to the author. Professors Pinto and Evans agreed to progress this proposal.

6 Use of ATTA funds: During 2008 AustLII was given \$1500 and as AustLII became flush with funds, the Executive decided to use proposed funds for AustLII for the cost of the ATTA conference doctoral day. Support for PhD students attending ATTA Conference to be continued with up to 6 students receiving free registration. This information to be published in the ATTA News. The selection process to be implemented via a template on the ATTA website.

7 Financial affairs. As noted under item 6, \$1500 was given to AustLII. Accumulated funds of \$45,000 were put in an investment account to get a higher rate of interest. In view of our receiving interest, ATTA will have to file a tax return and pay tax. The Balance Sheet and the Profit and Loss Statement for the period ended 30 June 2008 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 2008 of \$51,578.

8 ATTA 2010 Conference. Helen Hodgson, Chair reported on a possible registration fee of about \$400-\$420 (max \$450). The committee will consist of Helen Hodgson (Chair), Chris Evans, John Taylor, Fiona Martin, Michael Walpole and Bill Butcher.

9 ATTA offshore conference for 2011? Professor Rick Krever reported the ATTA Conference cannot be held by Monash University Malaysian campus in the next couple of years. Audrey Sharp volunteered the University of Auckland and John McLaren volunteered the Central Queensland University could host 2011, at the Yepoon Resort. The ATTA Executive to decide on the venue.

10 ATTA website. Domenic Carbone asked whether pro forma page could be created on the ATTA website for new members to complete so that their profiles could be included. They would also need to indicate that they had previously attended.

Action: Margaret McKerchar agreed to investigate this possibility. Meanwhile, existing members and any new members can continue to send their details to Margaret for inclusion/update.

11 ATTA logo. Cynthia Coleman mentioned a logo was initiated many years ago by Helen Hodgson, but not in use for the past 10 + years. Efforts to be made, to look for this, otherwise Dale Pinto to initiate a suitable logo. I will contact Helen to see if she has any details on this before progressing the exploration of a new logo.

12 JATTA. The latest JATTA Vol 3 No 2 edited by Bernadette Smith available at http://www.atax.unsw.edu.au/atta/jatta/jattavol3no2/JATTA_Vol3_No2_FULL.pdf Discussion arose over 28 submissions and 11 published. Over 50 referees from around the globe assisted in the editing process. It was suggested that referees be asked to provide as much feedback as possible when submitting their reports on articles to assist authors – Dale agreed to modify the referee report to highlight this and to submit to Adrian Sawyer for the next issue of JATTA.

Dale also suggested people suggest possible names of overseas academics to assist the editorial board to give an international flavour to the journal.

The Editor-in-Chief advised the AGM of the following matters that were discussed at the JATTA Editorial Board meeting on 20 January 2009: 1) The Editorial Board as it stands continues during 2009 and it is anticipated that the Board will continue beyond that time, with the possible addition of one or two international members to strengthen its composition and help with future rankings. Any possible names should be sent to Professor Dale Pinto. 2) Call for submissions for ATTA 2009 will be made with a deadline of April 2009. 3) To clarify an apparent misconception, members were advised that submitting a paper for the conference does NOT automatically mean the paper is submitted for possible publication in JATTA. 4) Members who submit a paper for the conference will be advised that all papers are automatically uploaded onto Pandora (National Library of Australia) after the conference. 5) The Editorial Board confirmed that book reviews would not be published in JATTA as better outlets exist for these reviews and it was contrary to the original philosophy adopted when JATTA was created – ie, to publish refereed journal articles.

13 ATTA Patron. The President confirmed Gordon Cooper agreed to continue as the ATTA Patron on a continuing basis.

14 ATTA representatives 2009. NSW: Brett Bondfield (University of Sydney); Vic: Keith Kendall (LaTrobe University); ACT: Mark Burton (University of Canberra); Southern Qld: Brett Freudenberg (Griffith University); Nth Qld and Northern Territory: Justin Dabner (James Cook University); WA: A/Professor Jeff Pope (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: Professor Adrian Sawyer (University of Canterbury).

15 ATTA Executive: 2009-2010. Secretary/Treasurer: Colin Fong (University of New South Wales) nominated by David Smith and seconded by Professor Rick Krever. Assistant Treasurer Philip Burgess (University of New South Wales) nominated by Professor Chris Evans and seconded by A/Professor Michael Walpole. Vice Presidents Helen Hodgson (University of New South Wales) nominated by Fiona Martin and seconded by Paul Kenny; Ranjana Gupta (Auckland University of Technology) nominated by Audrey Sharp and seconded by Cynthia Coleman; Mark Burton (University of Canberra) nominated by Justin Dabner and seconded by Audrey Sharp. President Professor Dale Pinto nominated by Professor Chris Evans and seconded by A/Professor Margaret McKerchar.

16 Other matters. Domenic Carbone raised the issue of the new Australian tax agent guidelines and the need for tax agents' approved course of study. He enquired what other universities are doing.

5 ATTA Conference 2009 – first timer's views

I had a wonderful time at my first ATTA conference. I have been to very many tax conferences through the last 25 years but I know they are just not as friendly as ATTA, nor do I think that the interaction and debate occurs to the same extent. Maybe this is because of the fact that academics are more cooperative and less competitive than practitioners, I was truly impressed by the fact that both Commissioners were present and engaged in the conference, by the quality of the plenary speakers (quite a lot of fun to chat to the President of the Court of Appeal in a social setting), and by the numerous interesting papers in the breakout sessions. I thought the social events were terrific and I thoroughly enjoyed the Antarctic exhibition as a venue.

I think the organisers did a wonderful job and I congratulate and thank them. It will be a "must attend" for me from now on. I think it is the best conference I've attended - particularly due to the friendly atmosphere."

Craig Elliffe,
University of Auckland

Tax conferences are always really interesting as the interaction between accountants and lawyers makes for some interesting discussions. ATTA 2009 did not disappoint.

I attended the Ph.D presentations, and came away motivated by Lisa Marriot's inspirational speech on surviving the experience. It was interesting to see the diversity of the current Ph.D's in progress within the ATTA community.

The perspective of The Honourable Justice William Young was enlightening, and reinforced to me the fact that we all have a different world view of our respective tax systems influenced by the role we play in it.

It is easy to select options about one's home tax system when faced with parallel sessions, but often more challenging and enlightening to get out of one's paradigm and hear about how other countries grapple with common tax problems. I particularly enjoyed the paper I attended from Milos Milosevic and Danica Tasic focussing on Serbian taxes in this vein.

I have experienced Neil Brooks' speedy delivery before and his presentation at the conference was once again enlightening, informative and worth revisiting after the conference.

The dinner at the Antarctic Centre was most enjoyable, and I am still chuckling at the dry wit of John Prebble's after dinner speech.

Thanks to the organising committee, the administration appeared seamless, which means that a lot of hard work went on behind the scenes.

I really love teaching tax, and was enthused by Audrey Sharp's words that if you are really passionate about what you do and care about the students then it all seem to work out well. Thanks Audrey, I believe in what I do and can't wait for my 2009 Tax Course to get started!

Judith Pinny,
Massey University

This was my first ATTA conference and I was a bit reluctant at first to attend and present the paper in front of such "high powered" tax academics.

However, my colleague (Associate Professor Les Nethercott) convinced me to attend. Immediately I noticed how relaxed the atmosphere was, the networking was sensational, the social events were brilliant. The feedback that I gained in relation to my proposed SJD paper was fantastic, of course many thanks to the Atax team, in particular, Professor Chris Evans, Associate Professor Michael Walpole and Associate Professor Margaret McKerchar for their support and encouragement.

Having said that, the 3 day conference covered the "cream of the crop", tax academics, cutting edge presentations (nationally and internationally) and of course the key note speakers, ie, our Tax Commissioner, Michael D'Ascenzo, His Honour Justice William Young, President of the Court of Appeal, New Zealand, Gordon S Cooper and Robert Russell, the Commissioner of Inland Revenue . The organising committee for the 2008 ATTA conference, Andrew Maples and Adrian Sawyer were most helpful and very hospitable. Adrian Sawyer, Professor Gordon Walker sends his regards!

The tax conference made me very much aware of the breadth of tax knowledge shared by my colleagues: it very much opened my eyes to the world of tax academe !

To sum up, the conference was very relaxed, warming and it gives fresh tax academics a chance to network with other experienced tax academics.

Many Thanks
Tony Anamourlis
LaTrobe University

I was impressed with the quality of the presentations and papers - for a conference done on such a tight budget, it exceeded all my expectations. The contacts that I made at the conference (stretching across New Zealand and Australia) are invaluable. I also enjoyed the experience of being able to bowl for Australia (getting a wicket on my first ball I might add) and then being able to immediately represent at the crease my new home, New Zealand...

Craig Latham,
Inland Revenue Department, Wellington

6 Journal of the Australasian Tax Teachers' Association (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 30 April 2009. This date was chosen by the JATTA Editorial Board to enable papers to be refereed in time for publication of the next issue in late 2009.

JATTA welcomes submission from authors of the 2009 ATTA conference papers as well as others. In addition to papers on the theme of this year's conference: Tax & Sustainability, all papers related to taxation will be considered, subject to the normal process of refereeing.

All submissions should be made by email to either Adrian Sawyer (adrian.sawyer@canterbury.ac.nz) or Andrew Maples (andrew.maples@canterbury.ac.nz) who will be Joint Special Editors of the next issue by the closing date of 30 April 2009.

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 satisfies the description of a refereed journal in current Australian Department of Education, Employment and Workplace Relations (DEEWR) guidelines.

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

Please note in particular that JATTA has adopted as its style guide the *Australian Guide to Legal Citation* (AGLC), produced by the Melbourne University Law Review. The AGLC can be viewed in PDF form at <http://mulr.law.unimelb.edu.au/files/aglcdl.pdf> - there is a two-page 'Quick Reference' guide at the end of this document. For further assistance on how to cite common primary and secondary sources, a good summary is available at the following link: <http://www.lib.unimelb.edu.au/cite/law/>. Alternatively, a print copy (at a modest cost) can be ordered from http://mulr.law.unimelb.edu.au/files/2008_AGLC_order_form.doc.

We look forward to receiving your submissions.

Kind regards

Professor Adrian Sawyer, Andrew Maples, Joint Special Editors, JATTA 2009 and
Professor Dale Pinto, Editor-in-Chief, JATTA

7 Arrivals, departures and honours

“CPA Australia has announced Dr **Margaret McKerchar** FCPA is the new President of its NSW Division. The role, which commenced on 1 January, will see Dr McKerchar lead a 33,000 strong membership across the state.

Dr McKerchar is an Associate Professor of Taxation and Associate Head of School (Research) at the Australian School of Taxation (Atax) in the Faculty of Law at the University of NSW, a premier provider of taxation education and research in Australia.

Dr Margaret McKerchar, a local of Orange, has a long and distinguished career as a tax academic and has an international reputation as a leading researcher in taxpayer compliance. Dr McKerchar also sits on the editorial board of several academic journals.”

Source: CPA Australia Media Release, Tuesday 27 January 2009

Sarah Hinchliffe has moved from Monash University to The University of Melbourne as a Teaching Fellow to lecture postgraduate taxation and business law subjects in the Department of Accounting and Business Information Systems.

John McLaren moved from a position as a lecturer at RMIT University in July 2008 to a position as a senior lecturer in the School of Commerce and Marketing at Central Queensland University in Rockhampton. The weather has been perfect, especially over the winter period, and substantially less hot than Melbourne and Adelaide over January.

Dianne Harvey was an academic staff member at La Trobe University from 1990. In 2003 she obtained a Level C academic position whereupon she was appointed Deputy Head of Department – Department of Business (Bendigo) - as part of the restructuring process which aligned all campuses of La Trobe University.

Dianne has published conference papers with colleagues in the area of goods and services tax, corporate management, accounting, fringe benefits tax for cars on petrol consumption and greenhouse emission. This latter paper received the “Most Original Conference Paper” award at the ATTA Conference, Hobart 2008.

Dianne is also a Registered Tax Agent and a Fellow of the Taxation Institute of Australia. She has also been a Branch Councillor of the Bendigo Branch of CPA Australia over many years, filling the role of Chairman on two occasions during that time. She is also a panel member of CPA Australia and the CPA Program supporting Corporate Governance and Accountability involving marking and moderation of examination papers written and multiple choice.

Dianne leaves La Trobe University after 19 years of service. She hopes to maintain links with La Trobe University as an Honorary Associate, as well as travelling and enjoying aspects of her retirement.

Kathrin Bain has joined the staff of the Australian School of Taxation (Atax), University of New South Wales as a research assistant. Kathrin graduated with a Bachelor of Laws (Hons) and a Bachelor of Business from Griffith University in December 2005. From February 2006 to December 2008 she worked as a consultant in the corporate tax division of KPMG’s Brisbane office. She is currently studying her Masters of Tax through Atax which she anticipates completing at the end of 2009.

Dale Boccabella was promoted as Associate Professor, School of Business Law and Taxation, University of New South Wales from 1 January 2009.

Katherine Ritchie joined the Auckland University of Technology on 9 February 2009 as a Senior Lecturer in Taxation.

Professor **Dale Pinto** will be the Chair of the WA Division of the Taxation Institute State Council. Dale is also Vice-Chair of the National TIA Education, Examinations and Quality Assurance Board (EEQAB) and is also a member of their International Committee.

Andrew Halkyard LLB (Hons) (Australian National University), LLM (University of Virginia) is an Adjunct Professor at the Law Faculty, University of Hong Kong. Andrew is best-known as the author of the *Encyclopaedia of Hong Kong taxation*, a 4 volume looseleaf text dealing with the major revenue law statutes enacted in Hong Kong. From 1995 until 2006 Andrew was Deputy Chairman of Hong Kong's Inland Revenue Board of Review. He is currently a member of the Editorial Board of the Revenue Law Journal and the Asia-Pacific Journal of Taxation and is a Senior Fellow, Taxation Law and Policy Research Institute, Monash University. He is involved in writing / researching: tax incentive regimes in Asia, anti-avoidance doctrine and source-based taxation.

8 Doctoral news

Notes on Presentation to the Australasian Tax Teachers' Association Conference, January 2009 by Lisa Marriott

Lisa Marriott presented in the session called "I Survived a PhD" with a paper titled "Get Smart" or "Intolerable Cruelty". The title referred to the PhD process and the question of whether a PhD is more about the learning experience or whether it is a 'rite of passage'.

Among the topics discussed were the following:

- Funding and scholarships
- The importance of starting to write early on in the process
- Resource and expectation management
- Time management and
- Data collection

Lisa highlighted the importance and value of good networks (including the ATTA group) for helping at various stages of the PhD process. She also discussed some of the problems that she faced along the way (theoretical frameworks, access to data etc), and the subsequent management of those.

Congratulations are extended to **Wollela Abehodie Yesegat** who is shortly to be awarded her PhD. Wollela's thesis, "Value added tax in Ethiopia: A study of operating costs and

compliance” and was completed under the supervision of Associate Professors Binh Tran-Nam and Margaret McKerchar at Atax, University of New South Wales.

Idawati Ibrahim is a lecturer at a Malaysian Public University namely Universiti Utara Malaysia. Her research interests are in the area of compliance costs, electronic filing and financial reporting. Currently she is a PhD student at Curtin University of Technology under the supervision of Associate Professor Dr Jeff Pope. Her proposed topic is on the operating costs and overall benefits of e-filing in Malaysian income tax system.

IBFD Research Students Meeting

The purpose of this meeting is to provide the opportunity for research students doing doctoral work to discuss their research with leading academic experts and a select circle of colleagues. In addition, the aim is to provide the students with tailored coaching to help them progress in their project. The participants of the previous meetings, held from 2001 to 2008, also appreciated the opportunity to build their own network of contacts.

7th Annual Meeting for Students of International and Comparative Tax Law,
Amsterdam 5 July - 8 July 2009

Who should attend? The 2009 IBFD Research Students Meeting in Amsterdam is intended only for students who are working on a doctoral thesis; applications from students writing an LLM paper will not be considered. The topic of the thesis 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. To gain the maximum from their participation, the attendees should have already made some progress in their research, have a good grasp of their topic and have a developed hypothesis and line of argument. At the same time, there should still be some open issues. In other words, the research should be at the stage at which external coaching is the most valuable. Thus, applications from students at the very beginning or the very end of their project are likely not to be accepted.

Number of places A maximum of 8 students will be admitted, in order to ensure that each student receives individual, in-depth coaching and consideration of his/her project. A minimum of 6 registrations of sufficiently high quality is required in order for the meeting to go ahead.

Venue and dates The meeting will be held from 5 - 8 July 2009, in the IBFD office in Amsterdam. Participating students are welcome to stay longer, in order to use the IBFD library. Participating students are expected to attend all the events scheduled as part of the program for the meeting.

Who else may attend? The supervisors of the students are also invited to join the meeting and participate in the discussions. Once the agenda of the meeting with all topics is finalized, it will be published online on the IBFD website. University teachers and other academics with a special interest or expertise in the topic wishing to attend and willing to contribute to the discussion are welcome to inquire with the IBFD Academic Coordinator about this possibility until Tuesday 16 June 2008 at the latest. IBFD staff specifically interested or competent in the projects submitted for discussion may also attend.

Programme

Sunday 5 July Evening Welcome get-together, with boat tour of Amsterdam and dinner sponsored by IBFD

Monday 6 July 09:30 - 13:00 Special coaching session on how to write a thesis, supplemented by sessions on how to use the IBFD library and make best use of all the research facilities IBFD provides.

13:00 - 14:00 Lunch at the IBFD cantina.

14:00 - 17:30 Two student presentations and discussion of their projects.

Tuesday 7 July – Wednesday 8 July Daily Program

09:30 - 13:00 Two student presentations and discussion of their projects.

13:00 - 14:00 Lunch at the IBFD cantina.

14:00 - 15:45 One student presentation and discussion of the project.

15:45 - 17:00 Time for the participants to address the panel members for further individual feedback, visit the IBFD library or meet IBFD research staff.

Tuesday 7 July, 18:30 - 21:00 Dinner and Cocktails at a famous Indonesian Restaurant in Amsterdam sponsored by IBFD.

Expected Panelists

- Prof. Hugh Ault - Professor of Tax Law at Boston College Law School; Special Adviser to the OECD.
- Prof. Bertil Wiman - Professor of Tax Law, Stockholm School of Economics.
- Joanna Wheeler - Principal Academic Associate, IBFD; Member of the IFA Research Sub-Committee.
- Prof. Stef van Weeghel – Professor of International Tax Law at University of Amsterdam, member of the IFA Permanent Scientific Committee.
- Prof. Geerten Michielse – Professor of Tax Law and Director of the Centre for Taxation and Public Governance, University of Utrecht.
- Prof. Frans Vanistendael – Academic Chairman IBFD; Professor (em.) of Tax Law at Katholieke Universiteit Leuven; Director of the European Tax College; consultant with the European Commission, the IMF and the OECD.
- Prof. María Teresa Soler Roch – Professor of Tax Law at University of Alicante.

Programme Expectations

Presentation and Discussion

Each student is expected to give a presentation of maximum 45 minutes on his/her research. During their presentation, the students should highlight the most interesting and controversial issues they are studying and introduce some questions or propositions designed to provoke a lively discussion among the participants. The time should be split equally between the student's findings so far and the open issues and questions. If they so wish, students may use PowerPoint for their presentations, but there is no requirement to do so. The presentations will be followed by a round of initial responses from the group followed by a plenary discussion including all participants. These discussions should cover, not only the individual topics presented, but also the common themes and connections among them.

Research Summary Students wishing to participate in the meeting are required to submit a research summary of a maximum of 5,000 words, outlining what the student wishes to achieve in his/her research, what the student's original contribution to academic doctrine will be, the general hypothesis and line of reasoning, how far the student has progressed with the research and a summary of the research findings to date including unresolved issues and questions that the student would particularly like to discuss. The summary will be the basis on which the selection of participants is made. The summaries will be mailed to all participants and panel members two weeks ahead, and all participants are expected to have read and considered all the summaries before the meeting.

Prizes

To recognize the contribution of the students, all participants will be granted free access to all of the IBFD's online publications for two months- worth around €3,000. In addition, all participants will receive a 50% discount on IBFD print publications ordered while they are at the IBFD.

Application Information:

In order to apply, send an email with your CV, personal and contact details and your research summary no later than 4 May 2009 to the IBFD Academic Coordinator: R.Resch@ibfd.org.

No fee will be charged for attending the meeting.

Free lunches at the IBFD cantina will be provided during the meeting. Travel, accommodation and other expense have to be borne by the students themselves.

Deadlines 4 May 2009 Submission of applications. 1 June 2009 All applicants will be informed whether the meeting will go ahead and whether they have been accepted.

Further information about the meeting, including details regarding accommodation, may be obtained from:

Richard Resch, IBFD, PO Box 20237, 1000 HE Amsterdam, The Netherlands
Tel.: +31-20-554 0177; Email: R.Resch@ibfd.org; Website: www.ibfd.org

9 Taxing citizens – International research project

I am conducting an international research project which is comparing citizen's views on taxation philosophies and principles across a number of countries, including Australia, Canada, UK, NZ, USA, SA, Ireland, India, China, etc

I would invite you all to try the questionnaire for yourself and hopefully you would then invite all of your colleagues to participate in this research project.

As taxation involves all citizens I believe that it is essential to gather as wide a view from the community as possible, rather than from just accountants, economists, politicians, ATO, IRS, etc. And hence I would be delighted if you would also recommend this website to friends and students.

The questionnaire is also being released to the membership of such global institutes as CA, CPA, Taxation, Directors, Law Societies, Auditors, Chartered Secretaries, etc, as well as to citizens via local newspapers.

The link is: <http://www.cdu.edu.au/taxingcitizens>

I do appreciate you taking the time to consider this request and trying the questionnaire for yourself.

Duncan Honoré-Morris
Lecturer - Business and Accounting, Faculty of Law, Business and Arts (LBA)
Charles Darwin University - Alice Springs Campus, 1 Grevillea Drive
P O Box 795 Alice Springs NT 0871
AUSTRALIA
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Fascimile (08) 8959 5293
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10 Competitions and fellowships

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.

National Library of Australia Harold White Fellowships 2009

Applications for 2010 Harold White Fellowships at the National Library of Australia are now open, and close on 30 April 2009.

Each year several Harold White Fellowships are awarded to enable established scholars and writers to undertake research at the National Library for periods of between three and six months. The Fellowships provide a return economy fare to Canberra, a living allowance, a fully equipped office and special access to Library collections and services. Honorary Fellowships are also awarded to scholars and writers who do not require financial assistance but would benefit from other privileges associated with the Fellowship.

Research projects supported by Harold White Fellowships can be in any discipline or area in which the Library has strong collections. Past Harold White Fellows have undertaken research in fields including Asian studies, history of science, biography, media history, Australian history, musicology, religious history, anthropology, children's literature, art history, politics, Indigenous history, Australian literature, Pacific studies, eighteenth century studies, geography, international relations and folklore. Past Fellows have included leading Australian creative writers including Frank Moorhouse, Sara Dowse and David Foster. Fellowships have been awarded to researchers working across Australia, in the USA, Canada, the UK, New Zealand, Hong Kong, China, Germany and South Africa. More information, a link to the online application form, and contact details are available at www.nla.gov.au/grants/haroldwhite

Gianoula Burns
National library of Australia

Applications are now available for the 2009 UNU-IAS Fellowship Programme!

Every year UNU-IAS offers PhD and Postdoctoral fellowships to provide young scholars and policy-makers, especially from the developing world, with a multi-disciplinary context within which to pursue advanced research and training that is of professional interest to the successful applicant and of direct relevance to the research agenda of their selected UNU-IAS or UNU-ISP programme.

About 8-10 fellowships will be awarded in total in 2009 for three types of fellowships: PhD Fellowships, Postdoctoral Fellowships and JSPS-UNU Postdoctoral Fellowships.

The closing date for applications is 31 March 2009 (17h00 Tokyo time) for fellowships beginning on 1 September 2009.

Interested and eligible candidates are invited to complete an online application form, which can be downloaded as a Portable Document Format (.pdf) file, and completed electronically or printed and completed by hand. The preferred method of application submission is electronically by email together with all supporting documents attached.

For more information and to apply, see <http://www.ias.unu.edu/fellowships> or choose from the list below:

- UNU-IAS Fellowship Programmes
- Types of Fellowships offered in 2009
 - o PhD Fellowships
 - o Postdoctoral Fellowships
 - o JSPS-UNU Postdoctoral Fellowships
- Research Programmes Accepting Applications in 2009
- Guidelines for Research Proposals

Contact: fellowships@ias.unu.edu

11 Call for Papers on Taxation Law for the 2009 SLS Conference at Keele

9 Feb 2009

Dear Colleagues

I'm writing to invite papers for the Taxation Law section of this year's Society of Legal Scholars conference. The conference takes place at the University of Keele, from Monday 7th September to Thursday 10th September. Further information is available at: <http://www.legalscholars.ac.uk/keele/index.cfm>

The Taxation Law subject section will meet on Monday 7th and Tuesday 8th September. I'd be grateful if those interested in giving a paper could contact me, by March 3rd, with a provisional title and, if possible, a short abstract (say 200 words). Members may wish to consider addressing the theme of the conference, which this year is 'Advancing Legal Education: Celebrating 100 Years of Legal Scholarship'. That aside, papers would be welcomed on any area of taxation law, from any jurisdiction, and from colleagues at all career levels. Papers reflecting postgraduate research in progress are most welcome.

You do not need to be a member of the SLS to give a paper. However, I'm asked to remind those offering papers that the SLS does require all speakers to book, and pay, for attendance at the subject section meeting. There is a prize for the best paper presented in a subject section of the SLS (the rules for which can be viewed at <http://www.legalscholars.ac.uk/conference/best-paper-prize.cfm>). Finally, if you are intending to give papers to more than one subject section, could you also mention that to help in timetabling the sessions of our meeting?

Glen Loutzenhiser
SLS Subject Convenor, Taxation Law

Glen Loutzenhiser
McGrigors University Lecturer in Taxation Law
Faculty of Law, University of Oxford
St Hugh's College
St Margaret's Road
Oxford OX2 6LE
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12 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 Jessi Guy (02) 8223 0043 or email

jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>

Twenty Second Annual Australasian Tax Teachers Association Conference 2010, "Changing times – changing taxes?" 20 - 22 January 2010, University of New South Wales, Sydney, Australia. Hosted by the Australian School of Taxation (Atax) and the School of Business Law and Taxation, UNSW. Organising committee: Helen Hodgson (Chair); John Taylor, Chris Evans, Fiona Martin, Michael Walpole, Bill Butcher. Website: <http://www.atax.unsw.edu.au/attaconference> Email: attaconference@unsw.edu.au;

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

Chris Evans and Rick Krever (in association with the Institute of Chartered Accountants in Australia)

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>

University of Sydney, **Sydney Law School Distinguished Speakers Program 2009**

In 2009 the Sydney Law School is re-locating in February to a building on the University’s Camperdown Campus. To mark this new phase in the Sydney Law School’s development, they will be welcoming eminent law professionals and academics from around the world to present as part of their Distinguished Speakers Program throughout 2009. Of particular interest to tax teachers are the following. Many of the lectures are free of charge, and all are open to the public.

Professor John Tiley CBE LLD FBA, Emeritus Professor of the Law of Taxation and Deputy Director of the Centre for Tax Law, University of Cambridge, *CGT Reform: Policy and Rhetoric*, Mon 23 March 5.30-7.00pm

Professor Yoshihiro Masui, University of Tokyo, *Japanese International Tax Reform*, Tue 31 March, 5.30-7.00pm

Malcolm Gammie CBE QC, One Essex Court/Institute for Fiscal Studies, London, *Tax Reform in the UK: Mirrlees et al*, Tue 12 May, 5.30-7.00pm

Carson McNeill, International Monetary Fund, *Trends in Tax Administration in Developing Countries*, Wed 27 May, 8.00-9.30am

Professor Stafford Smiley, Georgetown Law Centre, *Tax Reform under President Obama* Tue 4 August, 5.30-7.00pm

Professor Jinyan Li, Osgoode Hall Law School, York University, Toronto, *Chinese Taxation: The Great Leap Forward?* Wed 26 August, 12.30-2.00pm

Professor Alvin Warren, Ropes & Gray Professor of Law, Harvard Law School, *Tax Policy after the Financial Crisis*, Mon 19 October, 5.30-7.00pm

Professor Tim Edgar, University of Western Ontario, *Is TOFA Finally Over? A View from Canada*, Tue 27 October, 5.30-7.00pm

Brian J Arnold, Consultant, Goodmans LLP, Toronto, *Interminable International Tax Reform* Tue 3 November, 5.30-7.00pm

email law.events@usyd.edu.au; tel +61 2 9351 0259

University of Sydney, Sydney Law School Single unit enrolment

Taxation Law Semester 1 2009

Australian International Taxation LAWS6209-65 Apr 20-24 (9:00-3:30) Prof Lee Burns

Comparative International Taxation LAWS6128-6 Mar 11-13, 16, 17 (9:00-3:30) Prof Lee Burns

Comparative Corporate Taxation LAWS6153-64 Apr 6-9 (9:00-3:30) Dr Peter Harris*

Corporate Taxation LAWS6030-65 May 6-8 & 11, 12 (9:00-3:30) Prof Richard Vann

Goods & Services Tax Principles LAWS6214-65 May 6-8 & 11, 12 (8:30-4:00) A/Prof Rebecca Millar

Japanese International Taxation LAWS6102-64 Mar 25-27, 30, 31 (9:00-3:30) Prof Yoshihiro Masui*

Taxation Treaties LAWS6177-1 Wednesday Evenings-Semester 1 Prof Richard Vann

Taxation of Business & Investment Income A LAWS6840-1 Thursday Evenings-Semester 1 Prof Lee Burns

Taxation of Financial Transactions LAWS6125-1 Monday Evenings- Semester 1 Prof Graeme Cooper/Adj Prof Paul O'Donnell*

Taxation of Partnerships & Trusts LAWS6118-1 Friday Morning (8.30-10.30am) – Semester 1 Prof Richard Vann/ Ms Karen Rooke*

The Business of Tax Administration LAWS6926-65 Apr 29-30 & May 1, 4, 5 (9:00-3.30) Mr Carson McNeill*

The Impact of Tax on Business Structures & Operations LAWS6825-1 Tuesday Evenings-Semester 1 Ms Chloe Burnett

UK International Taxation LAWS6109-61 May 13-15 & 18, 19 (9:00-3:30) Prof Malcolm Gammie*

See also http://www.law.usyd.edu.au/LPD/docs_pdfs/2009/SUETax2009.pdf for details on each subject and subjects offered for Taxation Law Semester 2 2009.

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>

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. Up to now approximately 50 papers have been provided by tax experts from all over the world and will be made available for all participants of the conference. Further details concerning the program and the attendance fee can be found on our website www.wu-wien.ac.at/taxlaw. Please consider that there are only few seats still available.

Institute for Fiscal Studies Conferences and seminars

<http://www1.ifs.org.uk/conferences/index.shtml>

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For 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

International Tax Academy

ITA Courses in Amsterdam

Corporate Financing 23 - 24 February 2009

Principles of International Taxation 2 - 6 March 2009

ITA Courses in Kuala Lumpur

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. 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

International Tax Planning Association Forthcoming meetings

<http://www.itpa.org/meetings.html>

Society of Legal Scholars conference, University of Keele, 7-10 September 2009.

<http://www.legalscholars.ac.uk/keele/index.cfm> The Taxation Law subject section will meet

on Monday 7th and Tuesday 8th September. Those interested in giving a paper should contact Glen Loutzenhiser, glen.loutzenhiser@law.ox.ac.uk by March 3rd, with a provisional title and, if possible, a short abstract (say 200 words). Members may wish to consider addressing the theme of the conference, which this year is 'Advancing Legal Education: Celebrating 100 Years of Legal Scholarship'. That aside, papers would be welcomed on any area of taxation law, from any jurisdiction, and from colleagues at all career levels. Papers reflecting postgraduate research in progress are most welcome.

18th Tax Research Network conference, Cardiff, Wales on the 10th & 11th September 2009, hosted by the Cardiff School of Management, University of Wales Institute, Cardiff. A New Agenda for Tax? CALL FOR PAPERS. The past year has been particularly challenging economically, across the world. Governments are struggling in global and national contexts to address issues arising from the credit crunch, recession and the social issues that flow from that. These challenges are leading to new thinking and new conceptualisations. The organisers welcome papers from across the globe, disciplines and indeed topics. However, presenters are invited to address how tax research might make a contribution, empirically or methodologically, to meeting these new global challenges. Those wishing to submit a paper should send an extended abstract of 2000 words by 20 February 2009. Notification of acceptance will be by 9 March 2009. Abstracts should be emailed to: RBoden@uwic.ac.uk. Full papers will be required by July 2009. Conference organisers: Professor Rebecca Boden (RBoden@uwic.ac.uk) and Malcolm James (MDJames@uwic.ac.uk), both of the Institute for Social Innovation, Cardiff School of Management, University of Wales Institute, Cardiff (UWIC).
<http://www2.warwick.ac.uk/fac/soc/wbs/research/trn/events/currentconference/>

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> 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 (TLRP), Asian Institute of International Financial Law www.AIIFL.com, Faculty of Law, University of Hong Kong, 2nd International Conference - Friday, 29 January 2010, **Green taxation in East Asia: problems and prospects**
Venue: Council Chamber, 8/F Meng Wah Complex, The University of Hong Kong, Pokfulam Road, Hong Kong

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.

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.

Debate about the full extent of the problems, their causes and appropriate remedies is both widespread and animated. Governments in the PRC, the HKSAR and 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.

Presenters and Commentators A number noted tax policy specialists and public policy commentators from a range of jurisdictions have already advised that they plan to attend the conference, including:

- Professor Art Cockfield, Queen's University, Kingston, Canada.
- Wayne Gumley, Monash University, Melbourne, Australia.
- Professor Rick Krever, Monash University, Melbourne, Australia.
- Professor Jinyan Li, Osgoode Hall Law School, Toronto, Canada.
- Professor Michael Littlewood, University of Auckland, New Zealand.
- Christine Loh, CEO, Civic Exchange, Hong Kong.
- Professor Michael Rodi, Universitaet Greifswald, Germany.
- Professor Richard Simmons, Lingnan University, Hong Kong.
- Professor Natalie Stoianoff, University of Technology, Sydney, Australia.

Participants: We welcome enquiries from anyone who may be interested in attending the conference. Please contact either Richard Cullen or Flora Leung (contact details below) at Hong Kong University (HKU) if you would like to advise that you plan to attend.

Registration for conference participants will be free. You can register with Flora Leung by returning the Registration Form by fax at (852) 2549 8495. All participants will be responsible: (A) for ensuring that they hold valid travel documents to Hong Kong; and (B) for their own travel and accommodation arrangements and expenses. Note: a limited number of rooms may be available at a discounted rate at Robert Black College (RBC) at HKU. Early registrants will have the best chance of securing these rooms. Those who wish to book rooms at RBC will need to provide RBC with their full current credit card details. For your information, the current discounted rate per night at RBC is approximately HKD500. (The price is the same for either a single or a double booking.) If you wish to take advantage of this opportunity, you should contact RBC, yourself, directly (see below). Make a booking for the nights you require – and provide your credit card details to RBC. Once you have made a successful booking, let Flora Leung know (contact details below). Flora will contact RBC to request that they apply the discounted rate to your booking.

Registration form at <http://law.hku.hk/aiifl/research/taxation.html>

For further information about the conference, please contact either:

- Professor Richard Cullen, Phone: + 852 - 2859 2963 Email: richard.cullen@gmail.com or
- Flora Leung, Phone: + 852 - 2859 2941, Fax: + 852 - 2549 8495 Email: flkleung@hku.hk

You can find out more about the TLRP at: <http://law.hku.hk/aiifl/research/taxation.html>

You can find out more about Robert Black College (including how to make a booking) at: <http://www.hku.hk/rblack/introduction/index.html>

STOP PRESS: Green Tax Conference (GTC), Hong Kong University, 29 January 2010. The GTC is currently organized on the basis of invited speakers who will present papers which it is planned will form the basis of a post-conference book. ("Part A"). However, early publicity for the GTC has already generated several enquiries from academics expressing interest not just in attending - but wishing to present a paper. The invited speakers / book concept (Part A) remains at the core of the GTC conference. But GTC organizers are now considering if it might be worthwhile organizing an additional half-day (or additional day) where other relevant papers might be presented ("Part B"). So that the GTC organizers can get a sense of how much interest there may be from academics wanting to present at a Part B session, anyone interested in doing so is encouraged to send Richard Cullen an email as soon as they can to confirm this at: richard.cullen@gmail.com Any Part B presenters at the GTC would need to cover all their own costs of attending. Registration for the GTC is free.

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

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

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

Arts Qld has released the first two reports commissioned to consider taxation issues effecting the Arts Industry in Australia. The reports are titled: (a) *The current Australian tax treatment of the arts industry*; and (b) *An international comparative study of tax concessions for the arts*. The reports are available at www.arts.qld.gov.au/publications/tax.html

Australia Treasury *Tax expenditures statement 2008, 2009*. "Concessions, benefits, incentives and charges provided through the tax system (known as tax expenditures) to taxpayers by the Australian government are detailed in this report. This statement lists around 320 tax expenditures and, where possible, reports the estimated pecuniary value or order of magnitude of the benefit to taxpayers over an eight year period, from 2004-05 to 2011-12. The tax expenditures in this statement reflect all announced policies applying up to the date of finalisation of the Mid Year Economic and Fiscal Outlook 2008-09."
<http://www.treasury.gov.au/contentitem.asp?NavId=&ContentID=1465>

(2009) 38 (1) *Australian Tax Review*

- Editorial - Taxing times in the global meltdown
- Company directors: Federal taxation liabilities and obligations when nearing insolvency – Part I – Matthew Broderick
- Financial and tax accounting differences: Product warranties and employee leave entitlements – Jacqueline De Fazio
- Stamp duty avoidance – AH Slater

D'Ascenzo, Michael 'Sustaining good practice tax administration,' speech to the Australasian Tax Teachers Association Conference, Christchurch, New Zealand, 20 January 2009

<http://www.ato.gov.au/corporate/content.asp?doc=/Content/00176063.htm>

Freckelton, Ian & Selby, Hugh (ed) *Appealing to the future: Michael Kirby and his legacy*, Pyrmont, NSW, Lawbook Co, 2009.

<http://www.thomsonreuters.com.au/catalogue/shopexd.asp?id=9789>

Preliminaries

Michael Kirby – An Appreciation – Geoffrey Robertson

Chapters

Introduction – Ian Freckelton

1 The "Inevitable Judge" – A J Brown

2 Administrative Law – Wendy Lacey

- 3 Citizenship – Kim Rubenstein and Niamh Lenagh-Maguire
 - 4 Company Law – Vincent Jewell
 - 5 Constitutional Law – John Williams and Heather Roberts
 - 6 Constitutional Dissents – Gavan Griffith and Graeme Hill
 - 7 Contract – John Gava
 - 8 The Courts and Parliament – Steven Churches
 - 9 Criminal Law – Bernadette McSherry
 - 10 Damages – Harold Luntz
 - 11 Discrimination – Chris Ronalds
 - 12 Employment and Industrial Law – Breen Creighton
 - 13 Equity – James Edelman
 - 14 Evidence – Jeremy Gans and Andrew Palmer
 - 15 Family Law – Richard Chisholm
 - 16 Health Law and Bio Ethics – Ian Freckelton
 - 17 Human Genome Project – Mark Henaghan
 - 18 In Harmony with Human Rights – Roderic Pitty
 - 19 Intermediate Appellate Courts – David Ipp
 - 20 International Human Rights – Louise Arbour and James Heenan
 - 21 The Internationalist – C G Weeramantry
 - 22 Judicial Practice – Ian Barker
 - 23 Judicial Values – Justin Malbon
 - 24 Law Reform – David Weisbrot
 - 25 Law Reformer – Murray Wilcox
 - 26 Native Title – Melissa Perry
 - 27 The Political System – Graeme Orr and Greg Dale
 - 28 Refugee Law – Michelle Foster
 - 29 Statutory Interpretation – Jeffrey Barnes
 - 30 Sentencing – George Zdenkowski
 - 31 Tax – **Miranda Stewart**
 - 32 Torts – Danuta Mendelson
 - 33 Trade Practices Law – Warren Pengilley
 - 34 Women – Patricia Easteal
 - 35 Afterthoughts – Julian Burnside
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(2008) 3 (2) *Journal of the Australasian Tax Teachers Association*

http://www.atax.unsw.edu.au/atta/jatta/jattavol3no2/JATTA_Vol3_No2_FULL.pdf

Keynote addresses

Recent tax litigation: a view from the bench - Justice Richard Edmonds

Delivering for the community: making tax and superannuation easier, cheaper and more personalised - **Michael D'Ascenzo**

Articles

Some perspectives from the United States on the worldwide taxation vs territorial taxation debate - J Clifton Fleming, Jr., Robert J Peroni, and Stephen E Shay

Devil's in the detail: non-commercial business losses - **Julie Cassidy**

Taxation of illegal activities in New Zealand and Australia - **Ranjana Gupta**

The influence of tax reform on entrepreneurship and management practices in the small business sector in Australia - **Margaret McKerchar** and Margaret Drever

The distinction between tax avoidance and tax evasion has become blurred in Australia: why has it happened? **John McLaren**

Tax policy and globalisation: a comparative case study of retirement savings taxation - **Lisa Marriott**

Part IVA and wash sale arrangements – will it all become clear in the wash? **Patricia O'Keefe**

Rosa's last gasp: the final steps in self assessment's 21 year journey - **Michael Dirkis** and **Brett Bondfield**

Tax accounting concessions for small business entities: one small step for business - **Paul Kenny**

The application of standing in reviewing taxation decisions - **Rodney Fisher**

Reliance Carpet Co Pty Ltd: was the Full Federal Court right? **Maheswaran Sridaran**

Sadiq, Kerrie 'Taxation of multinational banking income: is the traditional rationale correct?' (2008) 19 *Journal of Banking and Finance Law & Practice* 229-48

Overseas

Bell, S Kay *Truth about paying fewer taxes*, London, Financial Times Prentice Hall, 2009

[2008] (4) *British Tax Review*

The making of tax policy and the 2008 budget—more haste, less speed? Ross Fraser

Case notes

Securenta 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

Articles

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

[2008] (5) *British Tax Review*

Introduction to the Finance Act issue - Gary Richards

Certificate 18 policymaking: the death of taper relief—sections 8-9 and schedules 2-3, and some reflections on entrepreneurs' relief - Simon Yates

Entrepreneurs' relief and hold-over relief for gifts of business assets—section 9 and schedule 3 - Geoffrey Morse

Inheritance tax: transfer of unused nil-rate band—section 10 and schedule 4 - Emily Campbell

Residence and domicile (remittance basis)—sections 24-25 and schedule 7 - Francesca Lagerberg

Enterprise investment scheme and venture capital schemes—sections 31 and 32 and schedule 11 - **Judith Freedman** and Michael Devereux

Enterprise management incentives: qualifying companies—section 33 - David Cohen

Needles, haystacks and the taxation of foreign dividends of UK resident investors—section 34 and schedule 12—section 68 - Ross Fraser

Small companies' relief: associated companies—section 35 - Susan Ball

Attempting to enact the rule (or "principle") in *Sharkey v Wernher*—section 37 and schedule 15 - Roger Kerridge

Non-residents: investment managers—section 38 and schedule 16 - Michael Fluss and Morgan James

Tax treatment of participants in offshore funds—sections 41-42 - Ross Fraser

Occupation of foreign properties owned by companies—section 45

Employment-related securities—sections 49-50 - David Cohen

Greater London Authority: severance payments section 52 - Susan Ball

Leasing—section 55 and schedule 20; section 56 - Louise Higginbottom

Double tax relief - sections 57-59 - James Hannam
 Restrictions on trade loss relief for individuals--section 60 and schedule 21 - Adrian Shipwright
 Shipwright
 Non-active partners—section 61- Adrian Shipwright
 Financial arrangements avoidance—section 62 and schedule 22 - John Lindsay
 Manufactured payments-section 63 and schedule 23 - Adrian Shipwright
 Intangible fixed assets: related parties—section 65 - David Klass
 Repeal of obsolete anti-avoidance provisions—section 66 - **Lynne Oats**
 Plant and machinery: qualifying expenditure—sections 71-73 and schedule 26 - Louise Higginbottom
 Annual investment allowance, etc.—sections 74-76 and schedule 24 - Andrew Harper
 Other capital allowance provisions—section 80 - Louise Higginbottom
 Abolition of industrial and agricultural buildings allowances - sections 84-87 - Andrew Harper
 Inheritance, etc. of tax-relieved pension savings - section 91 and schedule 28 - Emily Campbell
 Stamp duty land tax—sections 93-97 and schedule 31- Susan Ball
 Stamp duty—sections 98-101 and schedule 32 - Susan Ball
 New information, etc. powers—section 113 and schedule 36; sections 114-115 and schedule 37 and section 117 - Francesca Lagerberg
 Disclosure of tax avoidance schemes—section 116 and schedule 38 - **Lynne Oats** and David Salter
 Time limits for claims and assessments—general and income tax and corporation tax—section 118 and schedule 39; section 119 - James Bullock and John Zadkovich
 VAT claims and time limits—sections 120-121 - **Monica Bhandari**
 Penalties—sections 122-123 and schedules 40 and 41 - Jason Collins and Michael Blackwell
 Pre-appeal reviews: hmrc decisions, etc.: reviews and appeals—section 124 - Gary Richards
 Taking control of goods, etc.—sections 127-129 and schedule 43 - John Zadkovich and Nicola Borthwick
 Set-off-sections 130-133 - Gary Richards
 Retained funding bonds: tender by commissioners--section 134 - Susan Ball
 Inheritance tax—interest in possession settlements--sections 140-141 - Emily Campbell
 Alternative finance arrangements—sections 154-157 and schedule 46 - Charles Goddard
 Power to give statutory effect to concessions—section 160 - John Whiting
 Case notes
 Vodafone 2 v HMRC: the roaming boundaries of European community law - Laurent Sykes
 HMRC v Principal and Fellows of Newnham College in the University of Cambridge: VAT anti-avoidance—the end of an era? - Geoffrey Morse
 HMRC v Weald Leasing Ltd—not only artificial: the abuse of law test in VAT - Rita de la Feria
 Articles
 The definition of company residence in early UK tax treaties - John F Avery Jones
 Partnerships and Capital Gains - Simon Yates

Bulletin for International Taxation Number 2 - 2009

-Tax Treaty News - Brian J Arnold
 - Klaus Vogel Lecture - Tax Treaties and Schrödinger's Cat - Jacques Sasseville
 - United Arab Emirates: Tax Treaty Relief on International Investment - Howard R Hull
 - Interpretation of Subject-to-Tax Clauses in Belgium's Tax Treaties - Critical Analysis of the "Exemption vaut Impôt" Doctrine - Luc De Broe and Niels Bammens
 - Second Corporate Tax Reform in Switzerland - Markus F Huber and Lionel Noguera
 - Tax Relief for Business Losses of Individuals and Companies in Nigeria - A Comparative Analysis - Osita Aguolu

European Taxation Number 2 - 2009

- The New Netherlands–UK Tax Treaty 2008 – An Analysis - René Offermanns and Pim M Smit
- The Belgian Implementation of the EC Merger Directive and Associated Tax Law Amendments - Marc Tahon and Wouter Caers
- Bulgaria/European Union - Direct Taxation in Bulgaria – Two Years after Accession - Konstantin Lozev
- Italy - VAT: The New Tax Settlement Provisions and Appeals against the Tax Authorities' Decisions - Bernadette Accili
- European Union - The Taxation of Hidden Reserves under the Common Consolidated Corporate Tax Base - Ulrich Schreiber
- CFE Opinion Statement of the CFE Fiscal Committee on VAT Formalities, Review of the Existing Legislation regarding Invoicing from 26 September 2008
- Estonia Reduces Withholding Tax on Non-Resident Income - Peep Kalamäe
- Germany - 8th Annual IFA Conference on International Taxation in Berlin - Andreas Perdelwitz
- Norway - Budget for 2009 – Tax Increases in a Bear Market - Thor Leegaard
- Serbia - The Favourable Taxation of Serbian Holding Companies - Ivana Blagojevic
- Turkey - Deductible and Non-Deductible Corporate Income Tax Expenses for Non-Resident Corporate Taxpayers - Ramazan Bicer
- United Kingdom - 2008 Pre–Budget Report - Douglas Roxburgh

International Transfer Pricing Journal Number 1 - 2009

- Lost in Transfer Pricing: The Pitfalls of EU Transfer Pricing Documentation - Ágúst Karl Guðmundsson
- Germany - Group Financing: From Thin Capitalization to Interest Deduction Limitation - Klaus von Brocke and Eugenio Garcia Perez
- Colombia - Transfer Pricing: Review and Future Prospects - Enrique Díaz Tong and Sophia Castro Jurado
- Germany - Lower Courts Rule on Compatibility of Transfer Pricing Rules with EC Law - Andreas Perdelwitz
- India - Foster's and the Authority for Advance Rulings: Overview and Commentary - Shiv Kapoor
- Italy - New Rules on Interest Deductibility Threshold for Financial Institutions: Decree-Law 112 of 25 June 2008 - Luca Ferrari and Marco Lombardi
- Russia - Determination of Market Prices for Tax Purposes - Iurie Lungu

King, Elizabeth A *Transfer pricing and corporate taxation: problems, practical implications and proposed solutions*, New York, Springer, 2009

Lang, Michael (ed) *Tax compliance costs for companies in an enlarged European Community*, Alphen Aan Den Rijn, Netherlands, Kluwer Law International, 2008

(2008) 61 (3) *National Tax Journal*

- The 2001 and 2003 Tax Rate Reductions: An Overview and Estimate of the Taxable Income Response - Gerald Auten, Robert Carroll, and Geoffrey Gee
- Distributional Effects of the 2001 and 2003 Tax Cuts: How Do Financing and Behavioral Responses Matter? - Douglas W. Elmedorf, Jason Furman, William G Gale, and Benjamin H Harris
- The Effect of the May 2003 Dividend Tax Cut on Corporate Dividend Policy: Empirical and Survey Evidence - Alon Brav, John R. Graham, Campbell R. Harvey, and Roni Michaely
- Taxation of Capital and Labor: The Diverse Landscape by Entity Type - Nicholas Bull and Paul Burnham
- Tax Policy and Sole Proprietorships: A Closer Look - Susan C Nelson
- The Taxation of Carried Interest: Understanding the Issues - Alan D Viard
- Foreign Income and Domestic Deductions - James R. Hines, Jr

Energy Tax Incentives and the Alternative Minimum Tax - Curtis Carlson and Gilbert E Metcalf

A Tax-Based Approach to Slowing Global Climate Change - Joseph E. Aldy, Eduardo Ley, and Ian Parry

Social Policy and the US Tax Code: The Curious Case of the Low-Income Housing Tax Credit - Kurt Usowski and Mike Hollar

State and Local Finances and the Macroeconomy: The High-Employment Budget and Fiscal Impetus - Glenn Follette, Andrea Kuska, and Byron F Lutz

The Crisis in State and Local Government Statistics - Yolanda K. Kodrzycki

The Connection Between House Price Appreciation and Properly Tax Revenues - Byron F Lutz

Tiley, John *Revenue law*, 6th ed, Oxford, Hart Publishing Ltd, 2008

Sawyer, Adrian J *Developing a world tax organization: the way forward*, London, Fiscal Publications, 2009, ISBN 978-1906201-06-7. This book provides a coherent, argued, discussion of the need for a global organization for coordinating tax policy and administration for cross-border transactions. It provides a comprehensive overview of the coordination debate enabling readers to be fully apprised of all the key issues being discussed currently. <http://www.fiscalpublications.com/worldtaxorg>

Schon, Wolfgang (ed) *Tax and corporate governance*, Berlin, Springer, 2008

Walpole, Michael & Evans, Chris (ed) *Tax administration: Safe harbours and new horizons*, London, Fiscal Publications, 2009 (Atax Tax Administration Series Volume 3) ISBN 978-1906201029. It includes contributions from administrators and academics operating at the highest levels in the OECD, Australasia, Europe and North America. Chapters cover the full range of tax administration issues, from benchmarking best practice through to the role of intermediaries, aspects of revenue collection and repayment and issues relating to compliance, compliance costs and complexity. <http://www.fiscalpublications.com/taxadminsafeharbours>

14 Vacancies

Curtin University of Technology

At Curtin, we strive to be innovative and forward-looking in everything we do. It's in our approach to teaching and learning. It's in our research. It's in our staff, our students, and our graduates. It's in the way we think and act. It's what we call Curtinnovation.

Head of School,

School of Business Law and Taxation, Curtin Business School - Perth

Term – 5 years

Level ALD/ ALE (\$104,500 to \$134,610 per annum)

Ref: 4549

The Head of School is primarily responsible for providing academic, strategic administrative and financial leadership to the school. The continued development of a shared vision that provides a focus for the strong teaching and research ethos of the school is also a priority. The successful applicant will possess excellent leadership, communication and negotiation skills. Experience in a senior administration role, managing an organisational unit, with a proven ability to manage academic and professional staff in a team environment is required.

Additional information can be found on our website www.curtin.edu.au

Closing date: 5pm, Monday 16 March 2009.

Academic Positions | Melbourne Law School

Melbourne Law School, Australia's first all-graduate law faculty, invites applications for full-time (continuing) appointments from creative legal scholars committed to educational innovation. This year we are particularly interested in, and encourage, applications from scholars researching and teaching in the fields of **taxation**, corporate and commercial, obligations and remedies, property, administrative, and media and technology law.

We seek new colleagues at all ranks (levels B to E) and across all sub-disciplines who share our commitment to a highly collegial, research-intensive professional life. We specifically encourage applications from current or aspiring academics with a clear understanding of the value of cross-disciplinary and comparative analysis, who are able to integrate teaching with research and knowledge transfer activities, and who are prepared to contribute to the vibrant communal life and culture at the Law School and within the University of Melbourne as a whole.

Melbourne Law School was the first faculty in Australia to teach law and awarded this country's first law degrees. We are now building on our more than 150-year history of excellence and innovation by reconceiving the curriculum for admission to legal practice in the context of our global standard Juris Doctor degree. Coupled with the unrivalled excellence of the Melbourne Law Masters and our internationally renowned Research Higher Degree programmes, we offer a unique opportunity for the integration of scholarship and teaching. Colleagues are encouraged to affiliate with one or more of the Law School's dozen research institutes, centres and groups, and to take full part in the University of Melbourne's rich intellectual life - all in the heart of one of the world's most liveable cities. Full details of appointment possibilities may be found at www.jobs.unimelb.edu.au, see job category 'Law'. Melbourne Law School is an equal opportunity employer, and welcomes applications from scholars able to enrich the diversity of our community.

All enquiries to Professor Andrew Robertson, Chair, Academic Recruitment Committee, at law-academicpositions@unimelb.edu.au, tel. + 61-3-8344-0379. Applications (consisting of a curriculum vitae and a cover letter addressing the selection criteria) must be submitted online at www.jobs.unimelb.edu.au
Applications Close: 8 March 2009.

Research Assistant - deadline March 04, 2009

The Institute for Austrian and International Tax Law at the WU (Vienna University of Economics and Business) is offering a position as research assistant to a young academic. The Institute for Austrian and International Tax Law at the 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. The professors of the Institute are Michael Lang, Claus Staringer, Josef Schuch and Pasquale Pistone. The Institute is seeking to appoint a research assistant 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 April 1, 2009, or can be individually agreed.

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.wu.wien.ac.at/taxlaw> and <http://www.sfb-itc.at>. Please submit your complete application via e-mail to elisabeth.rossek@wu-wien.ac.at including CV, certificates and degrees of your University, an abstract of your master thesis (or equivalent)

Administrative Appeals Tribunal Expressions of interest

The Tribunal is an independent body established under the Administrative Appeals Tribunal Act 1975. It performs a vital function in reviewing a range of administrative decisions made by Australian Government Ministers, officers, authorities and tribunals. Members must have high level decision-making and decision-writing skills. Their decisions may be appealed to the Federal Court of Australia.

Expressions of interest are sought from qualified persons interested in being considered for appointment for a number of positions becoming available from May 2009 through to November 2009.

A range of full and part-time positions are available in all jurisdictions except the Northern Territory. There are 3 levels of positions: Deputy President, Senior Member and Member. Deputy Presidents must be enrolled as legal practitioners. Senior Members are generally enrolled as legal practitioners. Members can have a range of qualifications and experience in various fields including law, medicine (including psychiatry), **taxation**, accounting, economics, business, commerce (including insurance and finance), defence force (particularly naval) and environmental science.

Information about the available positions, including location, relevant qualifications and experience, selection documentation, and how to apply, is available at

www.ag.gov.au/AATemployment or by emailing aat.appointments@ag.gov.au. After considering this information, any inquiries should be directed to Catherine Fitch, Attorney-General's Department, on (02) 6250 5551.

Applications close on 6 March 2009.

Further information about the Tribunal is available at www.aat.gov.au

15 Quotable quotes

"Two friends of mine were recently married," reports Dave Fitzharding, of Forster. "She is a funeral director and he's an accountant. So what is their new home email address? deathandtaxes@ ... "

Source: Column 8, *Sydney Morning Herald* 3 February 2009, p 16

"I don't know if the esteemed firm of Parramatta solicitors Robilliard & Robilliard have had further thoughts on their email address, which is mail@robandrob...; I would think there would be a risk that clients could mistake this as their mission statement!"

Source: Column 8, *Sydney Morning Herald* 4 February 2009, p 20

"Almost one in three politicians have breached tax laws by not submitting their returns on time, thumbing their noses at authorities who have asked them to set a better example."

Source: Parnell, Sean 'Pollies snub ATO with late tax returns' *The Australian* 6 February 2009 p 6

16 Greetings from Richard Cullen

The following cartoon, to celebrate the Chinese New Year of the Ox, was drawn by Richard Cullen, University of Hong Kong.



ATTA News March 2009

<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

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

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1 Presidential column

Well how quickly March has arrived! Now that the academic year is in full swing, I am sure everyone is busy with their tax teaching and research so I promise to make my note for this month brief.

CCH and ATTA Doctoral Series

I am delighted to advise ATTA members that the CCH and ATTA Doctoral Series Editorial Board (DSEB) held their inaugural meeting on 4 March 2009 and developed guidelines for the doctoral series. Please see the 'Call for Expressions of Interest' at item 4 of this Newsletter. The DSEB looks forward to receiving high quality theses that meet the guidelines in what I am sure will represent a prestigious publication by CCH and ATTA.

International Fiscal Association Poster Program

I would like to draw to the attention of ATTA members the International Fiscal Association Poster Program. This program represents a wonderful opportunity for people to get known internationally. Full details of this program, including the generous offer of financial support from the Australian branch of IFA, are provided at item 3 below.

Submissions to JATTA

A reminder that the deadline for submissions to JATTA is on or before 30 April 2009 to allow sufficient time for papers to be refereed and finalised with a view of publishing this issue in 2009. All submissions should be made by email to either Adrian Sawyer (adrian.sawyer@canterbury.ac.nz) or Andrew Maples (andrew.maples@canterbury.ac.nz) who will be Joint Special Editors of the next issue by the closing date of 30 April 2009. Further information, including the Author guidelines for JATTA, is available in the February Newsletter or at the JATTA website (<http://www.atax.unsw.edu.au/atta/jatta/index.htm>).

2010 Hill ATTA Medal

Please send any nominations for the 2010 Hill ATTA Medal to me (Dale.Pinto@cbs.curtin.edu.au) by 30 June 2009. Please include a paragraph in support of the application. All nominations and supporting statements will be considered by the Executive following the deadline.

Best wishes

Professor Dale Pinto
President
Dale.Pinto@cbs.curtin.edu.au

2 ATTA Conference – 20 – 22 January 2010

Planning is well underway for the next conference, to be held at University of NSW, Sydney. The conference committee is busy securing key note speakers, venues and sponsors and generally making sure that things are in place for the conference to run smoothly. The call for papers will go out in July and then the real work will start!!

Remember to make a note of the conference contacts: email us at attaconference@unsw.edu.au, and keep an eye on the website: <http://www.atax.unsw.edu.au/attaconference>

Helen Hodgson

3 IFA Conference Scholarship

“As you will see from below it sounds like the chances of being accepted in the poster program for the 2009 Vancouver IFA Congress are good. The Australian branch is willing to offer an amount of \$1,000 each contribution towards expenses to any Australian doctoral student selected by IFA for the poster program, up to a maximum of two on a first come first served basis. When sending an application to IFA in response to the attached any applicant should copy Roger Hamilton (rhamilton@wentworthchambers.com.au) which will be treated as an application for support from the Australian Branch”.

Richard Vann

Ladies and Gentlemen,

As you know IFA has initiated a so-called “Poster Programme” to attract young students to international taxation. The programme is open to a maximum of ten students graduating in

international taxation who are writing a thesis on a purely theoretical or more practical subject.

IFA is giving them the possibility:

- to attend the Congress free of registration fee, but they are to bear their own travel and accommodation expenses;
- to prepare a poster, indicating the main issues and parts of their thesis, which they will expose in the Congress premises near the various book exhibitors;
- to discuss with interested Congress participants the issues of their thesis, exchanging their views with internationally recognised academics and professionals and other experts.

This initiative clearly aims at introducing young people to the IFA network. Therefore, IFA expects them to become acquainted with the organisation and procedures of the Association, so that they will be able to take active part in IFA's work in the future.

We imagine that interest may exist for students living not too far from the Congress Venue. However, we would invite anyone willing to take part in the programme to submit an application accompanied by a brief outline describing the scope of the thesis, on the basis of which the selection will be made.

So far, we only received few applications for the Vancouver Congress and we therefore turn to you.

Should you know any student who would be interested in taking part in the Poster Programme during the forthcoming IFA Congress, which will be held in Vancouver, Canada from 30 August – 4 September 2009, please ask them to supply the IFA General Secretariat by email with a brief outline of some 2-3 pages of their dissertation, as well as a c.v., and one or more letters of recommendation by preferably, a senior IFA member. The closing date for the (first) selection of candidates is 1 June 2009.

The address details of the IFA General Secretariat are:

c/o World Trade Center
P.O. Box 30215
3001 DE Rotterdam
Netherlands
Telephone : (31-10) 405 2990
Fax : (31-10) 405 5031
E-mail : a.gensecr@ifa.nl

Thank you very much in advance for your kind cooperation.

Yours sincerely,

Anja van Zwietering
INTERNATIONAL FISCAL ASSOCIATION
Senior Staff Member
e-mail: a.gensecr@ifa.nl

NB: For your information we mention that (only) two entries for this year's Mitchell B. Carroll Prize competition have been received so far. The closing date is 1 April 2009.

4 The CCH ATTA Doctoral Series

Call for Expressions of Interest

Expressions of interest are called for doctoral submissions to be considered for the inaugural issue of The CCH ATTA Doctoral Series that was approved to proceed at the ATTA 2009 AGM in Christchurch, New Zealand.

Applicants need to follow the guidelines listed below which have been agreed to by the Doctoral Series Editorial Board (DSEB), consisting of:

- Jonathan Mendel – Publisher/Sponsor representative
 - Professor Chris Evans – ATTA representative
 - Professor Rick Krever – ATTA representative
 - Professor Dale Pinto – ATTA representative
1. To be eligible for submission for possible publication in The CCH ATTA Doctoral Series, a doctoral thesis must be at least at the stage of having been approved for award of the degree, but need not be awarded at the time of submission.
 2. Submissions must be made to the DSEB by the relevant cut-off date for a year to be considered for possible publication in the series in that year. For 2009, the cut-off date is 31 August 2009.
 3. Theses from any period will be considered by the DSEB for possible publication in the series. However, the currency, relevance and topical interest of the thesis will be among the considerations taken into account by the DSEB in selecting a thesis for possible publication.
 4. If a thesis which is submitted by an author needs to be updated/edited in the view of the DSEB then the author undertakes to carry out any updates/edits to the satisfaction of the DSEB within time frames which the DSEB specifies.
 5. Submissions are open to ATTA members.
 6. Doctoral submissions may include submitted PhD or SJD theses.
 7. The DSEB may decide not to publish any submissions received in a particular year.
 8. The decisions of the DSEB are final and no correspondence will be entered into.

Please send submissions on or before the 2009 cut-off date of 31 August 2009 to Professor Dale Pinto (Dale.Pinto@cbs.curtin.edu.au), including a brief statement on the status of the award (whether awarded or approved), details of the supervisors of the degree, and copies of the examiners' formal reports on the thesis.

5 Reports on VUW Tax Policy Conference

An important tax policy conference was hosted by the Centre for Accounting, Governance and Taxation Research and the New Zealand Institute for the Study of Competition and

Regulation at Victoria University of Wellington (VUW) from 11 to 13 February 2009.

Entitled: New Zealand tax reform - where to next?, the participants throughout the various sessions assessed and debated the prospects for medium-term tax reform in New Zealand. The presentations and discussion reviewed the merits and limitations of the current tax system in the light of national and global developments, as well as lessons from the latest tax research. This conference also considered what lessons can be learned from tax reform experience in New Zealand in the recent past, as well as from Australia and further abroad, along with the key challenges for the future.

A public session on the first day set the scene for the conference, which included an address from the Minister of Revenue. On the second and third days the sessions considered:

- The impacts of taxes on firms' investment decisions, productivity and growth performance;
- Company tax, savings and investment;
- International tax and dual income tax systems;
- Taxes and the labour market;
- Pricing environmental resources; and
- The way forward for tax reform in New Zealand (including a panel discussion).

Speakers came from New Zealand, Australia, Europe, and the United States. VUW, along with the various sponsors, are to be congratulated for putting together a conference with such high calibre presenters, as well as enabling opportunities for discussion amongst the participants. The timing of the conference was most opportune with a new government in place and embarking upon tax policy changes. Personally I benefited significantly from attending, gaining further insights into numerous economic, accounting, and social issues, and how these may inform the development of tax policy in New Zealand. Indeed many of the presentations and much of the discussion would be relevant to other countries that are contemplating what may be appropriate tax policy for the medium term.

The Minister of Finance, who addressed the conference on the second day, welcomed the outcomes of the conference debates and discussion, which he expected would make an important contribution to informing government tax policy for the medium term in New Zealand.

Papers and summaries from the conference are available from VUW's website (see http://www.victoria.ac.nz/sacl/CAGTR/taxpolicy_conference/index.aspx).

Professor Adrian Sawyer
University of Canterbury

'Where to next' for the NZ tax system?

A tax policy conference on the prospects for medium-term tax reform in New Zealand was held in mid-February in Wellington. Background on the conference can be found at: http://www.victoria.ac.nz/sacl/CAGTR/taxpolicy_conference/index.aspx.

The goal of the conference was to review the merits and limitations of the current tax system in the light of national and global developments and to draw lessons from the latest tax research. Sessions included:

- the impacts of taxes on firms' investment decisions, productivity and growth performance
- company tax, savings and investment
- international tax and dual income tax systems

- taxes and the labour market
- pricing environmental resources
- the way forward for tax reform in New Zealand.

The session on the impact of taxes on investment, productivity and growth was centred on presentations by Christopher Heady (OECD) and Norman Gemmell (NZ Treasury). The key findings from Christopher Heady's presentation were that:

- economic growth can be increased, at least in the short-to-medium terms, by shifting away from income taxes
- recurrent taxes on immovable property are the least harmful to growth
- it is necessary to design individual taxes well in order to benefit most from any tax shift
- there is likely to be a tradeoff between growth and equity, but there may be exceptions.

Norman Gemmell's presentation drew similar conclusions, particularly that:

- higher (top) personal tax rates are growth-retarding
- higher domestic corporate tax rates are growth retarding and may be larger than personal tax effects
- recognising changes in foreign corporate tax rates is important – where competitor rates are lower
- being left behind in the trend towards lower corporate rates will likely harm growth but joining the trend will be approximately growth neutral.

Patrick Nolan
Reform, London

6 Journal of the Australasian Tax Teachers' Association (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 30 April 2009. This date was chosen by the JATTA Editorial Board to enable papers to be refereed in time for publication of the next issue in late 2009.

JATTA welcomes submission from authors of the 2009 ATTA conference papers as well as others. In addition to papers on the theme of this year's conference: Tax & Sustainability, all papers related to taxation will be considered, subject to the normal process of refereeing.

All submissions should be made by email to either Adrian Sawyer (adrian.sawyer@canterbury.ac.nz) or Andrew Maples (andrew.maples@canterbury.ac.nz) who will be Joint Special Editors of the next issue by the closing date of 30 April 2009.

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 satisfies the description of a refereed journal in current Australian Department of Education, Employment and Workplace Relations (DEEWR) guidelines.

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

Please note in particular that JATTA has adopted as its style guide the *Australian Guide to Legal Citation* (AGLC), produced by the Melbourne University Law Review. The AGLC can be viewed in PDF form at <http://mulr.law.unimelb.edu.au/files/aglcl.pdf> - there is a two-page 'Quick Reference' guide at the end of this document. For further assistance on how to cite common primary and secondary sources, a good summary is available at the following link: <http://www.lib.unimelb.edu.au/cite/law/>. Alternatively, a print copy (at a modest cost) can be ordered from http://mulr.law.unimelb.edu.au/files/2008_AGLC_order_form.doc.

We look forward to receiving your submissions.

Kind regards

Professor Adrian Sawyer, Andrew Maples, Joint Special Editors, JATTA 2009 and
Professor Dale Pinto, Editor-in-Chief, JATTA

7 Arrivals, departures and honours

Patrick Nolan has shifted from the New Zealand Institute of Economic Research to the London-based think tank Reform, where some of his work will relate to tax issues. Patrick will become our occasional UK correspondent.

Lisa Marriott has kindly offered to become the *ATTA News*, New Zealand correspondent following Patrick Nolan's departure to the UK.

8 Doctoral news

See also Item 3 IFA Conference scholarship

IBFD Research Students Meeting

The purpose of this meeting is to provide the opportunity for research students doing doctoral work to discuss their research with leading academic experts and a select circle of colleagues. In addition, the aim is to provide the students with tailored coaching to help them progress in their project. The participants of the previous meetings, held from 2001 to 2008, also appreciated the opportunity to build their own network of contacts.

7th Annual Meeting for Students of International and Comparative Tax Law,
Amsterdam 5 July - 8 July 2009

Who should attend? The 2009 IBFD Research Students Meeting in Amsterdam is intended only for students who are working on a doctoral thesis; applications from students writing an LLM paper will not be considered. The topic of the thesis 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. To gain the

maximum from their participation, the attendees should have already made some progress in their research, have a good grasp of their topic and have a developed hypothesis and line of argument. At the same time, there should still be some open issues. In other words, the research should be at the stage at which external coaching is the most valuable. Thus, applications from students at the very beginning or the very end of their project are likely not to be accepted.

Number of places A maximum of 8 students will be admitted, in order to ensure that each student receives individual, indepth coaching and consideration of his/her project. A minimum of 6 registrations of sufficiently high quality is required in order for the meeting to go ahead.

Venue and dates The meeting will be held from 5 - 8 July 2009, in the IBFD office in Amsterdam. Participating students are welcome to stay longer, in order to use the IBFD library. Participating students are expected to attend all the events scheduled as part of the program for the meeting.

Who else may attend? The supervisors of the students are also invited to join the meeting and participate in the discussions. Once the agenda of the meeting with all topics is finalized, it will be published online on the IBFD website. University teachers and other academics with a special interest or expertise in the topic wishing to attend and willing to contribute to the discussion are welcome to inquire with the IBFD Academic Coordinator about this possibility until Tuesday 16 June 2008 at the latest. IBFD staff specifically interested or competent in the projects submitted for discussion may also attend.

Programme

Sunday 5 July Evening Welcome get-together, with boat tour of Amsterdam and dinner sponsored by IBFD

Monday 6 July 09:30 - 13:00 Special coaching session on how to write a thesis, supplemented by sessions on how to use the IBFD library and make best use of all the research facilities IBFD provides.

13:00 - 14:00 Lunch at the IBFD cantina.

14:00 - 17:30 Two student presentations and discussion of their projects.

Tuesday 7 July – Wednesday 8 July Daily Program

09:30 - 13:00 Two student presentations and discussion of their projects.

13:00 - 14:00 Lunch at the IBFD cantina.

14:00 - 15:45 One student presentation and discussion of the project.

15:45 - 17:00 Time for the participants to address the panel members for further individual feedback, visit the IBFD library or meet IBFD research staff.

Tuesday 7 July, 18:30 - 21:00 Dinner and Cocktails at a famous Indonesian Restaurant in Amsterdam sponsored by IBFD.

Expected Panelists

- Prof. Hugh Ault - Professor of Tax Law at Boston College Law School; Special Adviser to the OECD.
- Prof. Bertil Wiman - Professor of Tax Law, Stockholm School of Economics.
- Joanna Wheeler - Principal Academic Associate, IBFD; Member of the IFA Research Sub-Committee.
- Prof. Stef van Weeghel – Professor of International Tax Law at University of Amsterdam, member of the IFA Permanent Scientific Committee.
- Prof. Geerten Michielse – Professor of Tax Law and Director of the Centre for Taxation and Public Governance, University of Utrecht.
- Prof. Frans Vanistendael – Academic Chairman IBFD; Professor (em.) of Tax Law at Katholieke Universiteit Leuven; Director of the European Tax College; consultant with the European Commission, the IMF and the OECD.
- Prof. María Teresa Soler Roch – Professor of Tax Law at University of Alicante.

Programme Expectations

Presentation and Discussion

Each student is expected to give a presentation of maximum 45 minutes on his/her research. During their presentation, the students should highlight the most interesting and controversial

issues they are studying and introduce some questions or propositions designed to provoke a lively discussion among the participants. The time should be split equally between the student's findings so far and the open issues and questions. If they so wish, students may use PowerPoint for their presentations, but there is no requirement to do so. The presentations will be followed by a round of initial responses from the group followed by a plenary discussion including all participants. These discussions should cover, not only the individual topics presented, but also the common themes and connections among them.

Research Summary Students wishing to participate in the meeting are required to submit a research summary of a maximum of 5,000 words, outlining what the student wishes to achieve in his/her research, what the student's original contribution to academic doctrine will be, the general hypothesis and line of reasoning, how far the student has progressed with the research and a summary of the research findings to date including unresolved issues and questions that the student would particularly like to discuss. The summary will be the basis on which the selection of participants is made. The summaries will be mailed to all participants and panel members two weeks ahead, and all participants are expected to have read and considered all the summaries before the meeting.

Prizes

To recognize the contribution of the students, all participants will be granted free access to all of the IBFD's online publications for two months- worth around €3,000. In addition, all participants will receive a 50% discount on IBFD print publications ordered while they are at the IBFD.

Application Information:

In order to apply, send an email with your CV, personal and contact details and your research summary no later than 4 May 2009 to the IBFD Academic Coordinator: R.Resch@ibfd.org. No fee will be charged for attending the meeting.

Free lunches at the IBFD cantina will be provided during the meeting. Travel, accommodation and other expense have to be borne by the students themselves.

Deadlines 4 May 2009 Submission of applications. 1 June 2009 All applicants will be informed whether the meeting will go ahead and whether they have been accepted.

Further information about the meeting, including details regarding accommodation, may be obtained from:

Richard Resch, IBFD, PO Box 20237, 1000 HE Amsterdam, The Netherlands
Tel.: +31-20-554 0177; Email: R.Resch@ibfd.org; Website: www.ibfd.org

9 Book review: *Foundations of Taxation Law* by Stephen Barkoczy: CCH

Professor Stephen Barkoczy – winner of the 2008 PM's award for University Teacher of the Year – has released a new text *Foundations of Taxation Law*. The origins of this the new text can be traced back to the informative overview that was provided at the beginning of "Core Tax Legislation and Study Guide" by the same author.

The stated aim of this new text is to provide a 'concise introduction to the policy, principles and practices that underpin the Australian tax system' and is designed to be a 'general introductory guide that summarises the law rather than a comprehensive treatise'. It is with these aims in mind that the book is considered.

The book contains a treasure chest of specific examples useful for their insight into dealing with advanced practical problems. However, their specificity detracts somewhat from the book achieving its usefulness as a 'general introductory guide'. This is not so much a criticism of the book, but is an observation of its potential application.

The book does deliver on its objective of dividing topics into consumable chunks as the chapters can be easily read and are short. Indeed, the book may benefit from having more flow diagrams to show the inter-relationship of the material covered in each of the chapters.

A particular strength of the book is the inclusion of study questions at the end of each chapter as they give readers a good insight into the core concepts that they should of learnt in the chapter. Indeed, it may be that these questions or objectives should be located at the beginning of each chapter as 'sign posts' to the reader. Also, the chapters provide useful cross-references to other texts, and more importantly articles and reports considering the topic. It is these secondary sources of information that assist the book in being an introductory guide, while still providing the reader references to further sources of information.

The book has the laudable goal of being all things to all people. It seeks to be useful to undergraduate students, postgraduate students, as well as those undertaking further professional studies either as lawyers or accountants. It is questioned whether the book would have been better served by focusing more on a discrete audience and thereby deliver a more concise and focused text.

Also, the expertise of the author sometimes detracts from the book achieving its objective as an introductory text. At times there are considerable pages spent on advanced areas. Given the introductory nature of other parts of the text, these advanced sections sit awkwardly in the book, and it may be preferable that they would be located in a separate advanced text. As an illustration there is a comprehensive example of an 'off-market buy-back', it is questionable whether a course that would prescribe this text would refer in any detail to such a transaction [at paragraph 20.10]. Compared for example, the short description of what is a 'gift' [paragraph 11.6] and 'depreciating asset' [paragraph 13.2].

While the book should be congratulated on its use of examples to try to demonstrate the application of the tax system, the examples could be strengthened by linking them together. For example, while the chapter on CGT has a number of examples, readers might find it beneficial to have a case study that they follow through a number of examples, each demonstrating the discrete ideas of what is a 'CGT asset', has a 'CGT event' occurred, how to determine its 'cost base', 'capital proceeds, and the actual calculation. Such a case study should assist students in linking together the law they are studying.

One of the major challenges in writing an introductory text is which cases should be referred to illustrate a point of law. While the book has a large number of case references, it may have benefited from choosing one or two principal cases that are good examples to illustrate the point, and then refer the reader to other cases. In this regard, the reader gets a sense that at times in the goal of brevity the facts of some of the cases referred to have been pared down. While this is understandable, you are left with a principle of law out of its context, which then may lead to a loss of meaning. To achieve greater context, the text might benefit from the use of footnotes. This would not only free up space in the paragraphs from unwieldy case citations, but also provide greater ease of reading – which given the introductory nature of the text should be a paramount goal. Also, footnoting would assist in explaining technical words to students.

In this regard, it is unfortunate that the author has not left his expertise be more evident in the text, by providing his insight about how cases referred to fit within the law, for example, insight into how older cases might be decided today.

All in all, *Foundations of Taxation Law* is an impressive evolution from its beginnings as an 'overview' in the Core Tax Legislation. However, for it to totally achieve its aims there needs to be greater attention paid to the intended audience and the text needs to be more tailored to suit them.

Brett Freudenberg
Griffith Business School

10 New Zealand developments

In February 2009, the Centre for Accounting, Governance and Taxation Research at Victoria University of Wellington hosted a tax conference. Among the list of noteworthy presenters were New Zealand's Finance Minister Bill English and Revenue Minister Peter Dunne. In his keynote address, Bill English advised the audience of tax specialists that 'New Zealand has fired its big shots when it comes to tax cuts and support in coming through the recession. We started firing those shots in the 2008 Budget which had a big uplift in spending and a significant tax package from the previous government, which was at the outer limit of the fiscal situation we wanted to be.'

In addition, the Finance Minister outlined the context from within which tax policy will be developed over the next two to three years in New Zealand; informing the audience of the forecast increase in gross sovereign debt (from 17.5 per cent of GDP at the present time, to 30 per cent of GDP by 2011 and in the long-term going to 50-60 per cent of GDP and continuing to rise). Recognising that the government is 'at the purist end of the spectrum' he reiterated that while believing in a broad-base, low-rate system, the government believes that manipulation of the tax system is not the best way to ensure that an economy grows.

The government is keen to move to a 30/30/30 alignment of the top marginal tax rate, the existing company tax rate and the trust tax rate in due course – noting the need to keep a close eye on the competitive pressures of Australia in this regard.

Also in February 2009 the Taxation (Business Tax Measures) Bill was introduced under urgency to give effect to several tax changes announced as part of a package to provide relief to small and medium sized businesses. Small and medium sized enterprises make up over 95 per cent of New Zealand businesses. Key changes (worth \$480 million over four years) include:

- Changes to GST including:
 - Raising the threshold for GST registration from \$40,000 to \$60,000 of GST turnover.
 - Raising the GST payments threshold from \$1.3 million to \$2 million of GST turnover to assist with cash-flow.
- Removal of the 5% 'uplift' rate that businesses pay on provisional tax instalments (for 2008-09 and 2009-10 tax years).
- Increasing the PAYE monthly filing and payment threshold from \$100,000 to \$500,000.
- Increasing the Fringe Benefit Tax (FBT) filing threshold from \$100,000 to \$500,000 to allow more employers to file quarterly FBT returns and pay annually rather than quarterly.
- Increasing the value of minor fringe benefits that do not attract FBT from \$300 per quarter per employee to \$22,500 per annum per employer.
- Reduction of the 'use of money interest' rates for tax underpayments from 14.24% to 9.75%.

Lisa Marriott

11 Initial Call for Papers: Ninth Atax International Tax Administration Conference, Sydney, 8-9 April 2010

If you are interested in presenting a paper at the above conference please submit an abstract of the proposed paper and a brief biographical sketch of the author(s) and relevant contact details by Friday 11 September 2009. The theme of the 2010 conference will be Tax Administration: Building Bridges. Authors are encouraged to submit proposals that match this theme (for example: building bridges between revenue authorities and taxpayers; between revenue authorities and tax practitioners; between revenue authorities themselves; between developing countries and developed countries; or even bridges over time – looking back to the good literature and practice of by-gone eras etc).

A Steering Committee will select papers for the conference and will advise you of its decision by mid October 2009. The abstract should be between 200 and 500 words and should clearly indicate the title of the paper, its author(s), the status of the paper (for example, whether it is part of on-going research, whether it has been previously published, etc.) and an overview of its contents. Selected papers will be published as chapters in the on-going Tax Administration series.

‘The Cedric Sandford Medal’ will be awarded to the best paper (judged by an independent expert panel) presented at the conference. The medal is in memory of the late Emeritus Professor Cedric Sandford who died in 2004.

Abstracts and other details should be sent to Kathrin Bain at k.bain@unsw.edu.au by Friday 11 September 2009.

12 Competitions and fellowships

National Library of Australia Harold White Fellowships 2009

Applications for 2010 Harold White Fellowships at the National Library of Australia are now open, and close on 30 April 2009.

Each year several Harold White Fellowships are awarded to enable established scholars and writers to undertake research at the National Library for periods of between three and six months. The Fellowships provide a return economy fare to Canberra, a living allowance, a fully equipped office and special access to Library collections and services. Honorary Fellowships are also awarded to scholars and writers who do not require financial assistance but would benefit from other privileges associated with the Fellowship.

Research projects supported by Harold White Fellowships can be in any discipline or area in which the Library has strong collections. Past Harold White Fellows have undertaken research in fields including Asian studies, history of science, biography, media history, Australian history, musicology, religious history, anthropology, children's literature, art history, politics, Indigenous history, Australian literature, Pacific studies, eighteenth century studies, geography, international relations and folklore. Past Fellows have included leading Australian creative writers including Frank Moorhouse, Sara Dowse and David Foster. Fellowships have been awarded to researchers working across Australia, in the USA, Canada, the UK, New Zealand, Hong Kong, China, Germany and South Africa. More information, a link to the online application form, and contact details are available at ww.nla.gov.au/grants/haroldwhite

Gianoula Burns
National library of Australia

Applications are now available for the 2009 UNU-IAS Fellowship Programme!

Every year UNU-IAS offers PhD and Postdoctoral fellowships to provide young scholars and policy-makers, especially from the developing world, with a multi-disciplinary context within which to pursue advanced research and training that is of professional interest to the successful applicant and of direct relevance to the research agenda of their selected UNU-IAS or UNU-ISP programme.

About 8-10 fellowships will be awarded in total in 2009 for three types of fellowships: PhD Fellowships, Postdoctoral Fellowships and JSPS-UNU Postdoctoral Fellowships.

The closing date for applications is 31 March 2009 (17h00 Tokyo time) for fellowships beginning on 1 September 2009.

Interested and eligible candidates are invited to complete an online application form, which can be downloaded as a Portable Document Format (.pdf) file, and completed electronically or printed and completed by hand. The preferred method of application submission is electronically by email together with all supporting documents attached.

For more information and to apply, see <http://www.ias.unu.edu/fellowships> or choose from the list below:

- UNU-IAS Fellowship Programmes
- Types of Fellowships offered in 2009
 - o PhD Fellowships
 - o Postdoctoral Fellowships
 - o JSPS-UNU Postdoctoral Fellowships
- Research Programmes Accepting Applications in 2009
- Guidelines for Research Proposals

Contact: fellowships@ias.unu.edu

13 Vacancies

Macquarie University, Professor and Head - Department of Business Law - Macquarie University has a new, bold and ambitious vision and are investing in the very best research and teaching facilities and staff. We wish to attract visionaries who are not afraid of change, to make Macquarie University one of the top 200 Universities in the world.

In pursuing this vision the Faculty of Business and Economics is seeking an outstanding appointee to provide strong leadership and vision to the Department of Accounting and Finance. The appointee will provide visionary and strategic leadership in their academic discipline and professional arena, with the ability to position their department for the future, by progressing teaching and learning, research and community engagement.

The successful candidate will have outstanding research track records, research doctorates in relevant disciplines and have highly developed skills in leadership, planning, management and communication. The professorial appointment will be on a continuing basis, with the

head of department role being initially for a period of three years with the possibility of renewal.

Essential Selection Criteria

1. Research doctorate in a relevant academic discipline and a record of personal achievement in teaching and research in a discipline relevant to the Department;
2. Excellent leadership skills including competence in modelling behaviours that align with the university values and the ability to foster these in staff, students and the broader university community.
3. Demonstrated ability and skills in decision-making, quality management, change management, financial management, staff management, and occupational health & safety, required to manage an academic department;
4. Demonstrated understanding of the strategic directions of the university, and external environmental factors impacting on the department, the ability to participate in faculty strategic planning and the ability to translate these plans into, and implement appropriate operational plans for the department's core areas of teaching, research and outreach
5. The ability to contribute to departmental planning and in particular familiarity with contemporary teaching and learning, research and professional engagement activity across the higher education sector.

Package: A highly competitive remuneration package will be negotiable for an outstanding candidate.

Enquiries: Professor Mark Gabbott, Executive Dean, Faculty of Business and Economics, on +61-2-9850 8554 or email mark.gabbott@mq.edu.au

For further information visit <http://www.businessandeconomics.mq.edu.au>

Closing Date: 19 April, 2009

University of Sydney, Dean, Faculty of Economics and Business

Fixed Term, Internal & External REF NO: S08/122

The University of Sydney is one of the largest and most prestigious universities in the southern hemisphere. The Faculty of Economics and Business is recognised as one of the leading faculties of its kind in Australia and the region and is renowned for outstanding education and scholarship, and excellence in research-based teaching and learning.

It is the only Faculty in Australia – and one of only five in the Asia-Pacific region – to be accredited by AACSB International for both business and accounting programs, and EQUIS accreditation from the European Foundation for Management Development. It is also the only Australian member school of the Community of European Management Schools & International Companies (CEMS), a highly prestigious alliance of leaders in business and higher education.

The Faculty offers programs at the undergraduate, postgraduate coursework and doctoral levels, and had over 8,300 students enrolled in its degree programs in 2008. It has more than 210 academic staff (including 33 professors) and a budget of around \$150 million.

The Faculty places high priority on maintaining its international reputation for the conduct and application of high-quality research and scholarship in business, economics, and related fields.

Applications are invited for the position of Dean and Professor of the Faculty of Economics and Business at the University of Sydney.

The Dean of Economics and Business will have the strategic vision and leadership ability to foster excellence in research, scholarship and education at an international level. The Dean will lead the Faculty in achieving its vision of being recognised internationally as a world class institution for economics and business education. The new Dean should be able to demonstrate a commitment to:

- The Faculty's inter-disciplinary approach to economics and business education and research;
- the ongoing development of the Faculty's international, corporate, donor and alumni relations;
- expanding the Faculty's reputation through accreditation and membership of key international bodies;
- the development of a new \$250 million Faculty building to support its international competitiveness, and teaching and research aspirations.

The appointment will be full time, initially for five years, with the option for renewal.

Initial enquiries, and request for further information including selection criteria, may be directed in confidence to the Recruitment Consultant advising the University: Dr Sean Davies of Cordiner King on (+61 3) 9620 2800 usyd@ckh.com.au

Applications should be addressed to the Vice-Chancellor, Dr Michael Spence, and forwarded to Cordiner King, Level 44 Rialto, 525 Collins Street, Melbourne, Victoria 3000 to arrive by Wednesday 13th May 2009.

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

Remuneration Package: A competitive remuneration package will be negotiated with the successful candidate.

Closing Date: 13/5/2009

14 Tax, Accounting, Economics and Law Related Meetings

Local

Atax, University of New South Wales **21st Annual GST and Indirect Tax Weekend Workshop** 16 – 18 April, 2009, Sheraton Noosa Resort. This year the GST and Indirect Tax Weekend Workshop will look at what has occurred over the last 12 months and how this will impact over the months to come. A wide range of presenters from public and private sectors will address current issues and there will be plenty of opportunity for discussion, questions and networking. Registration and payment will be available online at <http://www.atax.unsw.edu.au> from Monday 16 February.

The single conference registration fee of \$1500 including GST covers:

- Conference proceedings
- Friday and Saturday lunches, morning and afternoon teas
- Welcome and closing cocktail receptions
- Conference dinner at The Sheraton Noosa Resort on the Friday night

• Friday and Saturday breakfasts
<http://www.atax.unsw.edu.au/news/docs/NoosaBrochure09.pdf>

Tax issues in East Asia Conference, Atax, University of New South Wales, 17 July 2009. More specific themes will arise as the papers come in. At the moment there will be papers on: Hong Kong, DTAs in the region, Singapore, a couple of different takes on China, Malaysia, ASEAN as a whole and probably the Philippines. More details will come in the next couple of weeks. Contact: Nolan Sharkey nolan.sharkey@unsw.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 Jessi Guy (02) 8223 0043 or email jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>

Twenty Second Annual Australasian Tax Teachers Association Conference 2010, “Changing times – changing taxes?” 20 - 22 January 2010, University of New South Wales, Sydney, Australia. Hosted by the Australian School of Taxation (Atax) and the School of Business Law and Taxation, UNSW. Organising committee: Helen Hodgson (Chair); John Taylor, Chris Evans, Fiona Martin, Michael Walpole, Bill Butcher. Website: <http://www.atax.unsw.edu.au/attaconference> Email: attaconference@unsw.edu.au;

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>

University of Sydney, Ross Parsons Centre of Commercial, Corporate and Taxation Law, Seminar Series, **Taxation series 2009**. Sydney Law School, Building F10, Eastern Ave, University of Sydney. Nine seminars held from 23 March to 3 November.

Professor John Tiley CBE LLD FBA, Emeritus Professor of the Law of Taxation and Deputy Director of the Centre for Tax Law, University of Cambridge, *CGT Reform: Policy and Rhetoric*, Mon 23 March 6.00-7.15pm \$66

Professor Yoshihiro Masui, University of Tokyo, *Japanese International Tax Reform*, Tue 31 March, 6.00-7.15pm \$66

Malcolm Gammie CBE QC, One Essex Court/Institute for Fiscal Studies, London, *Tax Reform in the UK: Mirrlees et al*, Tue 12 May, 6.00-8.00pm FREE

Carson McNeill, International Monetary Fund, *Trends in Tax Administration in Developing Countries*, Wed 27 May, 7.30-9.15am \$66

Professor Stafford Smiley, Georgetown Law Centre, *Tax Reform under President Obama* Tue 4 August, 6.00-7.15pm

Professor Jinyan Li, Osgoode Hall Law School, York University, Toronto, *Chinese Taxation: The Great Leap Forward?* Wed 26 August, 12.30-2.00pm \$66

Professor Alvin Warren, Ropes & Gray Professor of Law, Harvard Law School, *Tax Policy after the Financial Crisis*, Mon 19 October, 6.00-8.00pm FREE

Professor Tim Edgar, University of Western Ontario, *Is TOFA Finally Over? A View from Canada*, Tue 27 October, 6.00-7.15pm \$66

Brian J Arnold, Consultant, Goodmans LLP, Toronto, *Interminable International Tax Reform* Tue 3 November, 5.30-7.00pm \$66

tel +61 2 9351 0385

Email law.parsons@usyd.edu.au; <http://www.law.usyd.edu.au/parsons>

Brochure http://www.law.usyd.edu.au/events/2009/Parson_Series_brochure_09.pdf

University of Sydney, Sydney Law School Single unit enrolment **Taxation Law Semester 1 2009**

Australian International Taxation LAWS6209-65 Apr 20-24 (9:00-3.30) Prof Lee Burns

Comparative Corporate Taxation LAWS6153-64 Apr 6-9 (9:00-3:30) Dr Peter Harris

Corporate Taxation LAWS6030-65 May 6-8 & 11, 12 (9:00-3:30) Prof Richard Vann

Goods & Services Tax Principles LAWS6214-65 May 6-8 & 11, 12 (8:30-4:00) A/Prof Rebecca Millar

Japanese International Taxation LAWS6102-64 Mar 25-27, 30, 31 (9:00-3:30) Prof Yoshihiro Masui

Taxation Treaties LAWS6177-1 Wednesday Evenings-Semester 1 Prof Richard Vann

Taxation of Business & Investment Income A LAWS6840-1 Thursday Evenings-Semester 1 Prof Lee Burns

Taxation of Financial Transactions LAWS6125-1 Monday Evenings- Semester 1 Prof Graeme Cooper/Adj Prof Paul O'Donnell

Taxation of Partnerships & Trusts LAWS6118-1 Friday Morning (8.30-10.30am) – Semester 1 Prof Richard Vann/ Ms Karen Rooke*

The Business of Tax Administration LAWS6926-65 Apr 29-30 & May 1, 4, 5 (9:00-3.30) Mr Carson McNeill

The Impact of Tax on Business Structures & Operations LAWS6825-1 Tuesday Evenings-Semester 1 Ms Chloe Burnett

UK International Taxation LAWS6109-61 May 13-15 & 18, 19 (9:00-3:30) Prof Malcolm Gammie

See also http://www.law.usyd.edu.au/LPD/docs_pdfs/2009/SUETax2009.pdf for details on each subject and subjects offered for Taxation Law Semester 2 2009.

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>

Challenging gender inequality in tax policy making: A workshop, 14-15 May 2009 at the International Institute for the Sociology of Law in Onati, Spain, and coordinated jointly by Professor Philipps, with Professors Kim Brooks (McGill University, Quebec), Asa Gunnarson (Umea University, Sweden) and Maria Wersig (Germany):

<http://www.iisj.net/antbuspre.asp?cod=4245&nombre=4245&nodo=&orden=Verdadero&sesion=1347>

Institute for Austrian and International Tax Law "Procedural Law in the Context of Community Law and Domestic Tax Law", July 2 to 4, 2009, in Rust, Austria. We are now looking for academics or practitioners experienced in this field who are willing to prepare a national report on this topic, till May 30, 2009. Further information is available on our website www.wu-wien.ac.at/taxlaw In case your home institution does not reimburse travel and accommodation expenses, a small financial subsidy may be possible for full time academics. Please be aware of the fact that the budget for this project is limited.

The Institute for Austrian and International Tax Law (WU Vienna University of Economics and Business) has, in cooperation with Peking University (PKU) and Central University of Finance and Economics (CUFE) in Beijing (China), conducted a research project on Chinese – European tax treaties. The results will be presented at a jointly organized conference in Beijing from March 18 to 20, 2009. Please find more information at our website 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 or contact the International Tax Academy at +31-20-554 0160 or by e-mail 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

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: itacourses@ibfd.org

International Tax Academy

ITA Courses in Kuala Lumpur

Transfer Pricing and Business Restructuring 30 March - 1 April 2009

Derivative Instruments

ITA Courses in Amsterdam

23-24 Derivative Instruments International Taxation of Expatriates

20-22 April International Taxation of Expatriates

20-31 July Summer Course – Principles of International and Comparative Taxation

10-14 August Practical Application of Tax Treaties

5-9 October Financial Instruments and Tax Planning

ITA takes international tax training online

An innovation in the field of international taxation, they have created ITA Online to provide you with a flexible training solution that can help develop your and your teams' international tax expertise. They are proud to introduce in 2009 their first series of online courses developed in collaboration with international tax experts from all over the world: the Tax Treaty Series. Free introduction lesson from March 2009

http://www.formdesk.com/ibfd/ITA_online

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. 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

International Tax Planning Association Forthcoming meetings
<http://www.itpa.org/meetings.html>

Society of Legal Scholars conference, University of Keele, 7-10 September 2009.
<http://www.legalscholars.ac.uk/keele/index.cfm> The Taxation Law subject section will meet on Monday 7th and Tuesday 8th September. Members may wish to consider addressing the theme of the conference, which this year is 'Advancing Legal Education: Celebrating 100 Years of Legal Scholarship'. That aside, papers would be welcomed on any area of taxation law, from any jurisdiction, and from colleagues at all career levels. Papers reflecting postgraduate research in progress are most welcome.

Tax expenditures and public policy in comparative perspective: an international conference, Toronto, 11-12 September 2009, organized jointly with Professors Neil Brooks and Jinyan Li, and including leading scholars from Canada, the US, Europe and Australia (funded by the Canadian Tax Foundation, York University and Osgoode Hall Law School). The Income Tax Act contains over 200 hidden spending programs that cost the federal government alone over \$100 billion a year in lost revenue; an amount that equals over one-half of what the federal government spends on all programs each year. These spending programs take the form of special deductions, exemptions, credits and low rates of tax. They significantly affect every area of social and economic policy, and every citizen. Moreover, governments around the world, and certainly Canadian governments, are increasingly using the tax system as the principal instrument for implementing social policies. In spite of the dramatic effect they have on the direction of a country's public policies, tax expenditures remain relatively immune from public scrutiny. Indeed, they are most frequently framed as tax cuts, not as spending programs, and they are seldom examined in the annual budget process. This conference will bring Canadian and international experts together to shed new light on government spending through the tax system. Speakers will examine possible reasons for the rising importance of tax expenditures, and recent efforts around the world to improve their design and transparency. The conference will draw on experts at York University to take a close look at key tax expenditure programs in selected areas such as health policy, education policy, assistance for low wage workers, business incentives and financing arts & culture. Admission/Registration: This conference is by invitation only.
<http://eventful.com/toronto/events/tax-expenditures-and-public-policy-comparative-/E0-001-018482680-2>

18th Tax Research Network conference, Cardiff, Wales on the 10th & 11th September 2009, hosted by the Cardiff School of Management, University of Wales Institute, Cardiff. **A New Agenda for Tax?** Call for papers. The past year has been particularly challenging economically, across the world. Governments are struggling in global and national contexts to address issues arising from the credit crunch, recession and the social issues that flow from that. These challenges are leading to new thinking and new conceptualisations. The organisers welcome papers from across the globe, disciplines and indeed topics. However, presenters are invited to address how tax research might make a contribution,

empirically or methodologically, to meeting these new global challenges. Full papers will be required by July 2009. Conference organisers: Professor Rebecca Boden (RBoden@uwic.ac.uk) and Malcolm James (MDJames@uwic.ac.uk), both of the Institute for Social Innovation, Cardiff School of Management, University of Wales Institute, Cardiff (UWIC). <http://www2.warwick.ac.uk/fac/soc/wbs/research/trn/events/currentconference/>

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> 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 (TLRP), Asian Institute of International Financial Law www.AIIFL.com, Faculty of Law, University of Hong Kong, 2nd International Conference - Friday, 29 January 2010, **Green taxation in East Asia: problems and prospects**
Venue: Council Chamber, 8/F Meng Wah Complex, The University of Hong Kong, Pokfulam Road, Hong Kong

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. 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).

Presenters and Commentators A number noted tax policy specialists and public policy commentators from a range of jurisdictions have already advised that they plan to attend the conference, including:

- * Professor Neil H. Buchanan, George Washington University, USA
- * Professor Art Cockfield, Queen's University, Kingston, Canada
- * Professor David Duff, University of British Columbia, Canada
- * Wayne Gumley, Monash University, Melbourne, Australia
- * Professor Rick Krever, Monash University, Melbourne, Australia
- * Dr Michael Littlewood, University of Auckland, New Zealand
- * Christine Loh, CEO, Civic Exchange, Hong Kong
- * Professor Janet Milne, Vermont Law School, USA
- * Professor Michael Rodi, Universitaet Greifswald, Germany
- * Professor Richard Simmons, Lingnan University, Hong Kong
- * Professor Natalie Stoianoff, University of Technology, Sydney, Australia
- * Jeff Vanderwolk, Tax Lawyer, Hong Kong

* Professor Yang, Bin, Xiamen University, China

Participants: We welcome enquiries from anyone who may be interested in attending the conference. Registration for conference participants will be free.

Registration form at <http://law.hku.hk/aiifl/research/taxation.html>

Please contact either Richard Cullen or Flora Leung (contact details below) at Hong Kong University (HKU) if you plan to attend - or would like more information:

- Richard Cullen, Phone: + 852 - 2859 2963 Email: richard.cullen@gmail.com or

- Flora Leung, Phone: + 852 - 28592941, Fax: + 852 - 25498495 Email: fkleung@hku.hk

You can find out more about the TLRP at: <http://law.hku.hk/aiifl/research/taxation.html>

You can find out more about Robert Black College (HKU's accommodation

hostel for visiting academics) at: <http://www.hku.hk/rblack/introduction/index.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. 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 ;

http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951

March 25 Wednesday, Mark Gergen, University of Texas at Austin, ' Why Strong Third Party Penalties are an Essential Tool for Discouraging Taxpayers from Taking Aggressive Positions in Reporting on Matters of Factual or Legal Uncertainty.'

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

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.

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

Apps, Patricia & Rees, Ray *Public economics and the household*, Cambridge, UK , Cambridge University Press, 2009

ATTA Conference 2009 papers <http://pandora.nla.gov.au/pan/23524/20090305-0923/index.htm> Please note, a number of late papers have been sent to the National Library of Australia, for inclusion with the papers on the CD.

Barton, GA 'Recognition of foreign currency gains and losses in Australian income tax law' (2008) 34 *University of Western Australia Law Review* 1-41

Coleman, Cynthia; Hart, Geoffrey; Bondfield, Brett; McKerchar, Margaret; McLaren, John; Sadiq, Kerrie & Ting, Antony *Australian tax analysis: cases, commentary, commercial applications and questions*, 7th ed, Pyrmont, NSW, Lawbook Co, 2009

D'Ascenzo, Michael 'Challenging times,' (delivered as part of a co-presentation with Second Commissioner, Bruce Quigley), Taxation Institute of Australia's National Convention, Sydney, 12 March 2009
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00183245.htm>

D'Ascenzo, Michael 'Self-managed superannuation funds and the global recession: an ATO perspective,' Self-Managed Super Fund Professionals' Association of Australia (SPAA) National Conference, Adelaide, 11 March 2009
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00182952.htm>

Freudenberg, Brett 'The current Australian tax treatment of the arts industry', Arts Queensland, 2008, Tax: Contributing to a Sustainable Arts Industry
Report #1: <http://www.arts.qld.gov.au/publications/pdf/report1-tax.pdf>

Gumley, Wayne & Daya-Winterbottom, Trevor (ed) *Climate change law: Comparative, contractual & regulatory considerations: proceedings of the 2008 conference of the National Environmental Law Association at Freemantle*, Pyrmont, NSW, Lawbook Co, 2009

Henry, Ken 'A tax system for Australia in the global economy', Australian Business Tax Reform in Retrospect and Prospect colloquium, Sydney, 23 February 2009
<http://taxreview.treasury.gov.au/content/Content.aspx?doc=html/speeches/02.htm>

Henry, Ken 'Confidence in the operation of the tax system', Taxation Institute of Australia conference, Sydney, 13 March 2009
<http://taxreview.treasury.gov.au/content/Content.aspx?doc=html/speeches/03.htm>

Olesen, Neil 'Regulating the self-managed super fund market,' The Institute of Chartered Accountants in Australia, SMSF Conference, Sydney Exhibition and Convention Centre, 27 February 2009 <http://www.ato.gov.au/corporate/content.asp?doc=/content/00183217.htm>

Olesen, Neil 'Regulatory issues emerging from self-managed super fund cases,' Self-Managed Super Fund Professionals' Association of Australia, Annual Conference, Adelaide Convention Centre, 11 March 2009
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00183219.htm>

Philipps, Lisa & **Stewart, Miranda** *Defining fiscal transparency: transnational norms, domestic laws and the politics of budget accountability*, October 31, 2008, CLPE Research Paper No. 38/2008; U of Melbourne Legal Studies Research Paper No 368

Quigley, Bruce 'The Commissioner's powers of general administration: how far can he go?' 24th Taxation Institute of Australia (TIA) National Convention, Sydney, 12 March 2009
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00182997.htm>

Rodley, Chris 'A world of difference' (2008) Issue 1 *JuristDiction* 14-15. Profile of **Lee Burns** http://www.law.usyd.edu.au/alumni/slr/JuristDiction2008_2.pdf

Overseas

Arnold, Brian J *Reforming Canada's international tax system: toward coherence and simplicity*, Toronto, Canadian Tax Foundation, 2009

Asia-Pacific Tax Bulletin Number 1 - 2009

- The UN Model Tax Convention as Compared with the OECD Model Tax Convention - Current Points of Difference and Recent Developments - Michael Lennard
- Tax Planning, Treaty Shopping and the Tax Administration's Response - Bart Kusters
- Corporate Governance and Transfer Pricing - Harry L Gutman
- Approaches to Tax Avoidance Prevention in Seven Asian Jurisdictions - A Comparison - **Zoë Prebble**
- India - Royalties and Fees for Technical Services in International Trade - Mohammed M Chishty and Sumangala A Chakalabbi
- Reports on the following: Australia, Australia/New Zealand, China, China/Singapore, China/Tajikistan, India, Indonesia, Japan, Kazakhstan, Kyrgyzstan, Malaysia, New Zealand/Australia, New Zealand/Philippines, Papua New Guinea, Saudi Arabia, Singapore, South Korea, Sri Lanka, Taiwan, Thailand, Uzbekistan, Vietnam.

Avery Jones, John; **Harris, Peter** and Oliver, David (eds) *Comparative perspectives on revenue law: Essays in honour of John Tiley*, Cambridge: Cambridge University Press, 2008, 327 pages. Contents:

- Brian Arnold, "A Comparison of Statutory General Anti-Avoidance Rules and Judicial General Anti-Avoidance Doctrines as a Means of Controlling Tax Avoidance: Which Is Better? (What Would John Tiley Think?)"
- Malcolm Gammie, "The Judicial Approach to Avoidance: Some Reflections on BMBF and SPI"
- Martin McMahon, "Comparing the Application of Judicial Interpretative Doctrines to Revenue Statutes on Opposite Sides of the Pond"
- Wolfgang Schön, "Abuse of Rights and European Tax Law"
- Erik M. Jensen, "The us Legislative and Regulatory Approach to Tax Avoidance"
- Graham Virgo, "The Law of Taxation and Unjust Enrichment"
- Richard Vann**, "The History of Royalties in Tax Treaties 1921-61: Why?"
- Martin Daunton, "Land Taxation, Economy and Society in Britain and Its Colonies"
- John Avery Jones, "Meade and Inheritance Tax"
- Philip Baker, "Taxation, Human Rights and the Family"; and
- David Oliver and Peter Harris, "Family Connections and the Corporate Entity: Income Splitting Through the Family Company."

Barkoczy Stephen & Edmundson, Peter 'Australasian and South East Asian venture capital tax expenditure programs' (2009) 37 (1) *Intertax* 56-73.

Bird, Richard M and Gendron, Pierre-Pascal *The VAT in developing and transitional countries*, New York, Cambridge University Press, 2007, 267 pages

(2008) 56 (1) *Canadian Tax Journal*

Appointment of New Director of the Canadian Tax Foundation

Richard B. Thomas, 1943-2008

From the Revenue Rule to the Rule of the "Revenue": A Tale of Two Davids and Two Goliaths—David Bishop Debenham

The Rule of Reason Doctrine in European Court of Justice Jurisprudence on Direct Taxation—Elie Roth

Policy Forum: Editor's Introduction—Scott Wilkie
Policy Forum: Responses to Aggressive Tax Planning—A Study Framework —Gilles N. Larin, Robert Duong, and Marie Jacques
Current Cases: (FCA) *The Queen v. JES Investments Ltd.*; (TCC) *International Charity Association Network v. The Queen*; *Lang et al. v. MNR*; (FCAFC) *Commissioner of Taxation v. Word Investments Limited*
Personal Tax Planning: Combining Trusts and Life Insurance in Estate Planning: Tricks and Traps
Corporate Tax Planning: Copthorne: Series of Transactions Revisited
Current Tax Reading

(2008) 56 (2) *Canadian Tax Journal*

Shelter from the Storm: The Current State of the Tax Shelter Rules—Rosemarie Wertschek and James R. Wilson
Taxation and Bond Market Investment Strategies: Evidence from the Market for Government of Canada Bonds—Stuart Landon and Constance Smith Making a Case for Increased "Judicial Globalization" in Consumption Tax Law—Amir Pichhadze
Policy Forum: Editor's Introduction —Scott Wilkie
Policy Forum: Corporate Income Taxation in Canada —George R. Zodrow (Current Cases: (FCA) *Canada (National Revenue) v. Greater Montréal Real Estate Board*; (TCC) *Cascades Inc. v. The Queen*; *CGU Holdings Canada Ltd. v. The Queen*; *Copthorne Holdings Ltd. v. The Queen*
International Tax Planning: Mexico's Corporate Flat Tax Regime (Abstract - PDF)
Personal Tax Planning: Update on the Taxation of Jointly Owned Property 534 Planification fiscale personnelle : L'impact sur l'imposition des biens détenus en propriété conjointe
Selected US Tax Developments: New Expatriation Rules Under Sections 877A and 2801 571
Current Tax Reading

(2008) 56 (3) *Canadian Tax Journal*

Performing in Canada: Taxation of Non-Resident Artists, Athletes, and Other Service Providers—Mark Jadd, Norman Bacal, and Kay Leung
Why Firms Lease Short-Lived Assets: A Tax-Based Explanation—Ling Chu, Robert Mathieu, and Ping Zhang
The Dividing Line Between the Jurisdictions of the Tax Court of Canada and Other Superior Courts—David Jacyk
Policy Forum: Tax-Free Savings Accounts—A Practitioner's Perspective —Heather L. Evans and Marielle Domercq
Current Cases: (FCA) *Sedona Networks Corporation v. The Queen*; (TCC) *Canadian Medical Protective Association v. The Queen*; *Goff Construction Limited v. The Queen*; *Knights of Columbus v. The Queen*; *American Income Life Insurance Company v. The Queen*
Personal Tax Planning: An Individual's Exposure to Transfer Pricing (Abstract - PDF)
Planification fiscale personnelle : Prix de transfert et particuliers (Abstract - PDF)
Current Tax Reading

(2008) 56 (4) *Canadian Tax Journal*

Foreign Direct Investment, Thin Capitalization, and the Interest Expense Deduction: A Policy Analysis—Tim Edgar, Jonathan Farrar, and Amin Mawani
Tax Implications of Expropriation—Adam Scherer and Shane Rayman
Contributions of Employee Stock Options to RRSPs and TFSAs: Valuation Issues and Policy Anomalies—Alan Macnaughton and Amin Mawani
Current Cases: (TCC) *BBM Canada (formerly BBM Bureau of Measurement) v. The Queen*; *GlaxoSmithKline Inc. v. The Queen*; *Landrus v. The Queen*; *Prévost Car Inc. v. The Queen*
International Tax Planning: New Section 261: The Tax Calculating Currency Rules
Personal Tax Planning: Going Public: Tax Considerations for the Owner-Manager
Planification fiscale personnelle : Appel public à l'épargne et considérations fiscales pour le propriétaire exploitant

Selected US Tax Developments: US REIT Distributions Under the Fifth Protocol Current Tax Reading

Chalifour, Nathalie 'Making federalism work for climate change: Canada's division of powers over carbon taxes' (2008) 22 (2) *National Journal of Constitutional Law* 119-266

Derivatives & Financial Instruments Number 1 - 2009

- Cross-Border Reorganizations: Implementation of EU Merger Directive into Belgian Tax Law - Hugues Lamon, Kristof Vandepoorte and Géraldine Spanoghe
- Denmark - An Introduction to the Taxation of Financial Instruments - David A. Munch
- Tax Treatment of Derivatives Embedded in Hybrid Financial Instruments for Italian Adopters of IAS/IFRS - Roberto Egori
- United States - Restrictions on Deferred Compensation - Anton Joseph
- United States - The Internal Revenue Service Gives Its Regards to Disregarded Entities – The Proposed Conduit Financing Regulations - David A Golden

Edwards, Chris & Mitchell, Daniel *J Global tax revolution: the rise of tax competition and the battle to defend it*, Washington, DC, Cato Institute, 2008

European Taxation Number 3 - 2009

- Germany: The Annual Tax Act 2009 - Petra Eckl
- Tax Treatment of US S-Corporations under the Germany–US Tax Treaty - Richard Resch
- Regimes for Collective Investment in Real Property in Portugal: An Analysis - Carlos Loureiro and Julija Petkevica
- European Union - Derouin: Tax Treaties and Regulation No. 1408/71 – Double or Nothing? Frank PG Pötgens and Wessel W Geursen
- The EC Parent-Subsidiary Directive and the Decision of the European Court of Justice in Burda - Ioannis F Stavropoulos
- Report on the EU Tax Law Group Meeting Held in Lisbon on 20 June 2008 - Joke Brabants
- Germany: Federal Tax Court Closes Loophole in Germany–Luxembourg Tax Treaty - Andreas Perdelwitz
- Luxembourg Increases its Tax Competitiveness - Jean Schaffner
- Withholding Tax on Dividends in Montenegro - Ivana Blagojevic

International VAT Monitor Issue No. 1 - 2009

- VAT Refunds in the EU from 2010 - Patrick Wille
- New EU Place-of-Supply Rules for Services - Patrick Wille
- The VAT Revolution – 2010 and Beyond - Jenny Nittmann
- Abuse of EU VAT Law in Part Service - Joep JP Swinkels
- VAT Status of the Recipient of Services - Joep JP Swinkels
- The Scope of the EU Exemption for Cost-Sharing Associations - Joep JP Swinkels
- Practical Information on European VAT - Fabiola Annacondia and Walter van der Corput
- Reports from: Algeria, Argentina, Australia, Austria, Belgium, Brazil, Bulgaria, Canada, China (People's Rep.), the Czech Republic, Estonia, the European Union, France, Germany, Grenada, Ireland, Italy, Korea (Rep.), Kyrgyzstan, Latvia, Lithuania, Luxembourg, Madagascar, Malta, Moldova, Morocco, the Netherlands, New Zealand, the Philippines, Poland, Portugal, Romania, Russia, South Africa, Spain, Sri Lanka, Sudan, Sweden, Turkey, Ukraine, the United Kingdom, the United States, Venezuela and Vietnam.
- VAT case notes - Case notes from: Australia, Canada, Italy, Russia, Sweden, the United Kingdom and the United States.
- ECJ VAT cases

Reuven S, Avi-Yonah; Hines Jr, James R & Lang, Michael (eds) *Comparative fiscal federalism: comparing the European Court of Justice and the US Supreme Court's tax jurisprudence*, The Netherlands, Kluwer Law International, 2007

C laudio Sacchetto, “ECJ Direct Tax Cases and Domestic Constitutional Principles: An Overview”
 Michael Lang, “Double Taxation and EC Law”
 Kees van Raad, “Nondiscrimination from the Perspective of the OECD Model and the ECTreaty: Structural and Conceptual Issues”
 Walter Hellerstein, “The US Supreme Court’s State Tax Jurisprudence: A Template for Comparison”
 C harles E. McClure Jr., “The Long Shadow of History: Sovereignty, Tax Assignment, Legislation, and Judicial Decisions on Corporate Income Taxes in the US and the EU”
 Tracy A. Kaye, “Tax Discrimination: A Comparative Analysis of us and eu Approaches”
 Michael J. Graetz and Alvin C. Warren Jr., “Income Tax Discrimination and the Political and Economic Integration of Europe”
 Michel Aujean, “The Future of Non-Discrimination: Direct Taxation in Community Law”
 Servaas van Thiel, “The Future of the Principle of Non-Discrimination in the EU: Towards a Right to Most Favoured Nation Treatment and a Prohibition of Double Burdens?”
 Albert J. Radler, “Most-Favoured Nation Principle and Internal Market: Some Afterthoughts to Case D”
 Ruth Mason, “US Tax Treaty Policy and the European Court of Justice”
 Reuven S. Avi-Yonah, “What Can the us Supreme Court and the European Court of Justice Learn from Each Other’s Tax Jurisprudence?”

Rixen, Thomas ‘A politico-economic perspective on international double taxation avoidance’ (2008) 49 (7) *Tax Notes International* 599-617

Tabbach, Avraham, D "Crime, punishment, and tax", *Tel Aviv University Law Faculty Papers* <http://law.bepress.com/taulwps/fp/art98>

16 Colin’s column

This column will include anecdotes which do not easily fit into other ATTA News items. Please send items to the Editor.

Being an Aussie, I only recently discovered the New Zealand Government Web site is <http://beehive.govt.nz> I think the NZ government is the only government which has named its website after a 70s female hairstyle.

One ATTA member was on a radio quiz, and relying on her daughter, missed the answer to the question about which year Hong Kong was handed over to China. Richard Cullen, where were you, when we needed you?

After the ATTA Conference outing to the Tamaki Heritage Village, do we need to put a rating on our social functions, after hearing someone murmur it was definitely an PG or M rated show, with throat slashing, murders etc? One youngster was overheard asking his parents: “Is he really dead?”

Spot the winner! For the past two years at the Graham Hill Awards, held in the Law Courts Building, Sydney, I met two former employees of the firm, I used to work with. Both were the spouse of the winner of the award. So for future predictions, if I see a spouse/partner who has little to do with tax, then I will know a little before hand who the winner will be.

How to tell you are getting old? In the past couple of years, one colleague discovered in his classes were children of his colleagues. On another occasion, this colleague taught the daughter of his tutor in economics.

17 Quotable quotes

“When I was asked to speak at today's ceremony I wondered what, if any, the three disciplines represented here today might have in common. One might think very little. But then it occurred to me that in one way taxation was a common thread - not the study of it, for that is detailed and technical, but the politics of it and the fact that we all see it, at least at the end of June in each year as a necessary evil - requiring that, when that time of the year comes around we seek out, having left it to the last minute all those receipts which we carefully put somewhere, knowing that we would need them but not remembering then where they are.”

Source: The late Justice Graham Hill *Graduation Address*, University of New South Wales, Friday 12 May 2000

“Low-income working mothers are paying more tax than the top earning super rich, who face a top income tax rate of just 45 per cent. The culprit is the means-tested family tax benefit system, which crucifies the income of mothers when they return to work.

Patricia Apps, the professor of public economics at Sydney University, said the combination of tax rates and withdrawn family tax benefits meant mothers earning \$11,000 a year lost 56.5c in every dollar they earned.

Working mums on \$22,303-\$27,014 lose 44 per cent of their income in tax. And those on between \$4380-\$11,000 lose 41.5c in every dollar, even though they should pay no tax.

This is because of the withdrawal of family tax benefit B paid to stay-at-home parents.

"Successive tax cuts at the top of the income distribution have been financed, at least partly, by higher taxes on working married women," Prof Apps said yesterday.

"And by bolting a family tax benefit system based on joint incomes on to a tax system based on individual earnings, we no longer have a progressive tax system.”

Source: Dunlevy, Sue ‘Mums taxed to help rich’ *Daily Telegraph* 3 March 2009 p 5
<http://www.news.com.au/dailytelegraph/story/0,22049,25131686-5006007,00.html>

"These Regulations were made pursuant to s 183 of the 1976 Act. They have the effect inter alia, of amending many sections of that Act, and of making HM King Henry VIII blush in his grave."

Source: Re Taxation Appeals (No 149) Nos AT 86.52 and 53 AAT No 3426 of 5 May 1987

18 Questions and answers

Q What is the name of the Australian federal government's Economic stimulus package legislation which received Royal Assent on 18 February 2009?

A Appropriation (Nation Building and Jobs) Act (No. 1) 2008-2009, Act No. 1 of 2009

Appropriation (Nation Building and Jobs) Act (No. 2) 2008-2009, Act No. 2 of 2009

Commonwealth Inscribed Stock Amendment Act 2009, Act No. 3 of 2009

Household Stimulus Package Act (No. 2) 2009, Act No. 4 of 2009

Tax Bonus for Working Australians Act (No. 2) 2009, Act No. 5 of 2009

Tax Bonus for Working Australians (Consequential Amendments) (No. 2) 2009, Act No. 6 of 2009

ATTA News April 2009

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

Editor: Colin Fong, Faculty of Law, University of New South Wales, Sydney
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ATTA website <http://www.atax.unsw.edu.au/atta>

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1 Presidential column

Hi everyone

Well as the mid-way point of the semester approaches for many of us, it is a time to catch our breath and spend some time with family and friends over the Easter break, although I am sure everyone has their fair share of academic marking and research to do over this time as well!

Set out below are some important dates that you might want to revisit before the break.

CCH and ATTA Doctoral Series

Details regarding this series were published in the March 2009 ATTA Newsletter. Please send submissions on or before the 2009 cut-off date of 31 August 2009 to Professor Dale Pinto (Dale.Pinto@cbs.curtin.edu.au), including a brief statement on the status of the award (whether awarded or approved), details of the supervisors of the degree, and copies of the examiners' formal reports on the thesis.

International Fiscal Association Poster Program

Again, details of this very worthwhile initiative were noted in the March Newsletter and accordingly will not be reproduced here. If you are considering applying, a reminder that the closing date for the (first) selection of candidates is 1 June 2009.

Submissions to JATTA

A final reminder that the deadline for submissions to JATTA is on or before 30 April 2009. All submissions should be made by email to either Adrian Sawyer (adrian.sawyer@canterbury.ac.nz) or Andrew Maples (andrew.maples@canterbury.ac.nz) who will be Joint Special Editors of the next issue by the closing date of 30 April 2009.

Further information, including the Author guidelines for JATTA, is available in the February Newsletter or at the JATTA website (<http://www.atax.unsw.edu.au/atta/jatta/index.htm>).

2010 Hill ATTA Medal

Please send any nominations for the 2010 Hill ATTA Medal to me (Dale.Pinto@cbs.curtin.edu.au) by 30 June 2009. Please include a paragraph in support of the application. All nominations and supporting statements will be considered by the Executive following the deadline.

Best wishes

Professor Dale Pinto
President
Dale.Pinto@cbs.curtin.edu.au

2 Australian Taxation Office - 1% Individual Sample File

The Tax Office has released a new product as part of Taxation statistics 2006-07. Over the last year the Tax Office have been constructing a 1% individual sample file for researchers. The file contains over 120,000 individual records, around 49 fields and a file is available for 2005-06 and 2006-07 with more years to be added soon. The file is available at no cost and should be a valuable addition to the aggregate data that is already available. The link to the sample file below will provide you with some details and a list of the fields included.

Taxation statistics 2006-07

<http://www.ato.gov.au/corporate/content.asp?doc=/content/00177078.htm>

1% Individual Sample File

<http://www.ato.gov.au/corporate/content.asp?doc=/content/00177078.htm&page=54&H54>

To request the sample file simply email taxstats@ato.gov.au

Matthew Maloney
Director, Tax Information Management Unit (TIMU)
Revenue Analysis Branch
Governance & Government Relations
& 02 621 62259 Fax 02 621 62936; 0447 469 585 matthew.maloney@ato.gov.au

3 IFA Conference Scholarship

“As you will see from below it sounds like the chances of being accepted in the poster program for the 2009 Vancouver IFA Congress are good. The Australian branch is willing to offer an amount of \$1,000 each contribution towards expenses to any Australian doctoral student selected by IFA for the poster program, up to a maximum of two on a first come first served basis. When sending an application to IFA in response to the attached any applicant should copy Roger Hamilton (rhamilton@wentworthchambers.com.au) which will be treated as an application for support from the Australian Branch”.

Richard Vann

Ladies and Gentlemen,

As you know IFA has initiated a so-called “Poster Programme” to attract young students to international taxation. The programme is open to a maximum of ten students graduating in

international taxation who are writing a thesis on a purely theoretical or more practical subject.

IFA is giving them the possibility:

- to attend the Congress free of registration fee, but they are to bear their own travel and accommodation expenses;
- to prepare a poster, indicating the main issues and parts of their thesis, which they will expose in the Congress premises near the various book exhibitors;
- to discuss with interested Congress participants the issues of their thesis, exchanging their views with internationally recognised academics and professionals and other experts.

This initiative clearly aims at introducing young people to the IFA network. Therefore, IFA expects them to become acquainted with the organisation and procedures of the Association, so that they will be able to take active part in IFA's work in the future.

We imagine that interest may exist for students living not too far from the Congress Venue. However, we would invite anyone willing to take part in the programme to submit an application accompanied by a brief outline describing the scope of the thesis, on the basis of which the selection will be made.

So far, we only received few applications for the Vancouver Congress and we therefore turn to you.

Should you know any student who would be interested in taking part in the Poster Programme during the forthcoming IFA Congress, which will be held in Vancouver, Canada from 30 August – 4 September 2009, please ask them to supply the IFA General Secretariat by email with a brief outline of some 2-3 pages of their dissertation, as well as a c.v., and one or more letters of recommendation by preferably, a senior IFA member. The closing date for the (first) selection of candidates is 1 June 2009.

The address details of the IFA General Secretariat are:

c/o World Trade Center
P.O. Box 30215
3001 DE Rotterdam
Netherlands
Telephone : (31-10) 405 2990
Fax : (31-10) 405 5031
E-mail : a.gensecr@ifa.nl

Thank you very much in advance for your kind cooperation.

Yours sincerely,

Anja van Zwietering
INTERNATIONAL FISCAL ASSOCIATION
Senior Staff Member
e-mail: a.gensecr@ifa.nl

NB: For your information we mention that (only) two entries for this year's Mitchell B. Caroll Prize competition have been received so far. The closing date is 1 April 2009.

4 The CCH ATTA Doctoral Series

Call for Expressions of Interest

Expressions of interest are called for doctoral submissions to be considered for the inaugural issue of The CCH ATTA Doctoral Series that was approved to proceed at the ATTA 2009 AGM in Christchurch, New Zealand.

Applicants need to follow the guidelines listed below which have been agreed to by the Doctoral Series Editorial Board (DSEB), consisting of:

- Jonathan Mendel – Publisher/Sponsor representative
 - Professor Chris Evans – ATTA representative
 - Professor Rick Krever – ATTA representative
 - Professor Dale Pinto – ATTA representative
1. To be eligible for submission for possible publication in The CCH ATTA Doctoral Series, a doctoral thesis must be at least at the stage of having been approved for award of the degree, but need not be awarded at the time of submission.
 2. Submissions must be made to the DSEB by the relevant cut-off date for a year to be considered for possible publication in the series in that year. For 2009, the cut-off date is 31 August 2009.
 3. Theses from any period will be considered by the DSEB for possible publication in the series. However, the currency, relevance and topical interest of the thesis will be among the considerations taken into account by the DSEB in selecting a thesis for possible publication.
 4. If a thesis which is submitted by an author needs to be updated/edited in the view of the DSEB then the author undertakes to carry out any updates/edits to the satisfaction of the DSEB within time frames which the DSEB specifies.
 5. Submissions are open to ATTA members.
 6. Doctoral submissions may include submitted PhD or SJD theses.
 7. The DSEB may decide not to publish any submissions received in a particular year.
 8. The decisions of the DSEB are final and no correspondence will be entered into.

Please send submissions on or before the 2009 cut-off date of 31 August 2009 to Professor Dale Pinto (Dale.Pinto@cbs.curtin.edu.au), including a brief statement on the status of the award (whether awarded or approved), details of the supervisors of the degree, and copies of the examiners' formal reports on the thesis.

5 Graham Hill Annual Award for 2008

Welcome speech and presentation

Fellow judges of the Court; judges of other courts; distinguished guests; ladies and

gentlemen.

On behalf of the Chief Justice, who apologises for not being able to be here this evening, I welcome you to the presentation of the Graham Hill Annual Award for 2008. This is the third presentation of this Award and already, in its short life, it has won a profile and reputation befitting the person whose memory it honours. I am particularly pleased that Ute and Katrine can again be with us this evening.

This Award was established on the initiative of Mr Robin Speed and he and his firm continue to be a catalyst and driving force in its public recognition. The Federal Court, not surprisingly, has supported and assisted Robin where it could, in particular, by providing these premises to 'house' the annual presentation ceremony.

The Award was established in recognition of the outstanding contribution the late Justice Hill made to revenue law in this country – as a scholar, as a teacher, as an author, as a solicitor, as an advocate and last, but by no means least, as a judge of this Court. He was, as Professor Richard Vann described him at the time of his death, 'a Titan' in the field. Consequently, the Award seeks to recognise outstanding contribution by an individual in the revenue law field; not necessarily at the same level or profile as that reached by the late Justice Hill; that is not what the Award is about; but a contribution in a form and medium which he would have acknowledged and recognised as outstanding.

On the last occasion, the Award Committee recognised the contribution of Professor Lee Burns for the reasons given at the time. This time, the form and medium of the Award recipient's contribution is totally different; but no less outstanding. I am not going to say much more lest I give the game away, but I can say, from my personal experience from both sides of the fence, that the acumen, judgment, balance, industry and integrity which she has brought to tax litigation in which he has been involved, is a role model for all legal representatives of tax litigators, whether they represent the Commissioner or taxpayers.

The recipient of the Graham Hill Annual Award for 2008 is Catherine Leslie from the Australian Government Solicitors Office in Sydney and I would ask her to come forward to accept a small token of the Award.

I would now invite the Commissioner of Taxation, Mr Michael D'Ascenzo, who is with us this evening, to say a few words. He will be followed by Mr John Durack of Senior Counsel, after which we might be lucky enough to hear from Catherine.

Justice Richard Edmonds
31 March 2009

An Officer of the Court

Those of us who had the privilege of knowing Graham Hill recognise his vast contribution to tax jurisprudence. We also recognise his willingness to give of himself in sharing his thoughts and providing guidance to others whether it be through his academic work, his support of tax professional and tax teaching bodies, his work with judges in other countries, and at a personal level. We remain indebted to him.

I think that Graham would be pleased with the choices made by the committee for this prestigious award given in his memory. It is given to those that have made a significant contribution to improving administration, policy, practice, teaching or understanding of revenue law in Australia.

Recipients such as Daryl Davies, Lee Burns and now Catherine Leslie have made their contribution in different ways.

Catherine has been part of AGS tax practice in Sydney for as long as I can remember (and I can remember a long way back!).

Catherine I understand, studied Tax at Sydney University and having completed her tax subjects is reputed to have said, "Thank God I never have to do that again!".

As it turned out Catherine joined the tax practice in AGS in the early 1980s and is now its longest serving member. She instructed Graham Hill before he was elevated to the bench and has also instructed many other senior members of the bar who continue to hold her in high regard.

She has been involved in challenging iterations of tax avoidance from the bottom of the harbour days in John's case to the arrangements more recently found wanting in CPH & Hart. Other notable cases include ERA, where the High Court granted special leave on the basis of the application prepared in part by Catherine, as well as Macquarie Finance and Saga Holidays. The latter case reflects in no small measure, views on statutory interpretation previously clarified by Graham Hill in HP Mercantile.

What has been conspicuous about Catherine's approach to her work has been the balance she brings to her role. Always professional, she has always seen herself as an officer of the Court. She understands that litigation is not a game – rather important rights and responsibilities hang in the balance not just for litigants but also for the community. This is because litigation can help clarify the law. So Catherine's role in the litigation process helps to provide certainty about Australia's revenue laws.

In relation to tax, a constitutional requirement is that tax should not be arbitrary or unjust. Justice is protected by the rights people have to have substantive tax matters reviewed by the courts. This is why the ATO strives to be a model litigant.

This is also the reason why the ATO has as one of its corporate values 'the rule of Law'. It is about distinguishing what we in Australia take for granted from those countries which by law or practice (usually the latter) allow for the arbitrary and the unjust imposition and collection of tax.

The work that Catherine Leslie does in ensuring that matters are litigated in a way conducive to the administration of justice underpins a society's respect for the rights of its citizens and the citizen's respect for that society.

Well done Catherine!

Michael D'Ascenzo
Commissioner of Taxation
31 March 2009

Address on presentation of Graham Hill Award to Catherine Leslie

Distinguished guests, ladies and gentlemen:

It will come as no surprise to everyone who knows her that Catherine should have been selected to receive the Graham Hill Award.

Graham himself, of course, would have heartily approved.

Catherine is now Special Counsel in the office of the Australian Government Solicitor, familiar by its acronym “the AGS”. She is in charge of all tax litigation for the AGS throughout Australia. For many years previously she had the more immediate role of instructing solicitor, with direct conduct of matters, or senior solicitor with a supervisory and participatory role in tax matters. It was through having her as instructing or opposing solicitor in objection appeals that the counsel and judges present came to know – and admire – her.

The conferral of the award on Catherine shows that it is not merely available to those like inaugural recipient Justice Darryl Davies and last year’s recipient, Professor Lee Burns, who come from the highest ranks of the judiciary and academia. It shows that it can go to anyone who achieves a standard of excellence in what has been called the tax profession.

That profession is a broad church. It encompasses a wide variety of professionals. There are those at the coalface preparing and assessing returns and those – especially in the solicitor’s branch of the profession – who advise on the effect of tax laws and commercial transactions; there are those like Professor Lee Burns who analyse legislation and policy to allow them to instruct students and give advice to governments; there are counsel like us who argue about what it all means; and, finally, there are those like Justice Davies – and Graham Hill himself – who are the ultimate arbiters of interpretation and application of our tax laws.

Then there are those like Catherine, the quality of whose work ensures the integrity of the whole complex organism of which we are part. It is an organism which supports not only the infrastructure of government services on which we rely but also the whole liberal democratic social system which we enjoy.

The AGS is, of course, the main provider of legal services to the government. It or its predecessor, the Commonwealth Crown Solicitor, has done so since Federation. As counsel like myself can verify, there is no other body with anything like the knowledge of legal issues affecting government or with a corporate memory anywhere near as profound and wide ranging as that possessed by the AGS. This is reflected in the differing experiences to which we, as counsel, can testify between occasions when we are briefed by the AGS for a government department and occasions when we are briefed direct. It has to be said that the latter experience, and the result, is almost always less satisfactory than when the AGS is involved.

Apart from the particular expertise which has been developed by the AGS in the areas of constitutional and public law, and the contribution this makes to the quality of instructions received and, usually anyhow, to the ultimate outcome, there is a particular feature of litigation to which the government is a party which makes the involvement of the AGS peculiarly appropriate. Unlike an ordinary party to litigation the government must be a model litigant. Catherine understands what this means. So a government department with the benefit of her advice will not run the risk of being admonished by a court for failing to discharge its obligation or perhaps the greater risk of too readily bowing to pressure from a private litigant. From my own point of view, as a citizen, as well as a lawyer, I am reassured by the presence in the significant role which Catherine performs of someone like her who can counsel adherence to proper standards while at the same time being ready to warn against too ready an acquiescence to aggressive opponents.

There are many experienced practitioners in the office of the AGS. What impressed those consulted for the purpose of determining the Graham Hill Award’s recipient this year was the quietly formidable way Catherine performs, and has performed, her sometimes difficult role. Bitter conflicts arise in preparing for and conducting litigation. Here Catherine has gained the respect not only of those instructed by her, but also of those to whom she has been opposed. This is because so often Catherine knows not just what could be done or could be argued in

law, but also what stance it would be wise and responsible to maintain. Indeed, the word sensible is the word which most readily comes to mind to describe Catherine and the way she approaches everything. For me, that word “sensible”, applied to anyone, is the ultimate accolade – it means grounded, reasonable, wise.

I said earlier that Graham Hill would have approved this choice. I know this because I once drove four and half thousand kilometres across Australia with Graham over a period of only a few days, camping in the dark each night. It was one of those memorable journeys. A lot gets discussed in the course of such a long journey. Graham was always discreet, but I remember his commenting round the campfire on Catherine’s way with directions hearings and his identifying that special mixture of diffidence and firmness, tempered by a sense of what was fair and reasonable, which many of us have experienced.

That Catherine was and is a hard worker goes without saying; but it is a good thing nevertheless to say. Certainly, the pejorative expression “public service” hours could never be applied to the hours she keeps. Catherine also has a unique ability to diffuse tense situations and to smooth over problems created and waves made by those with more sensitive egos than her own.

Most of Catherine’s professional career has been associated with tax matters. She passed with distinction in the undergraduate course in taxation conducted by the late Professor Ross Parsons and commenced to do tax work with the then Commonwealth Crown Solicitor within three years of commencing employment with that office in 1979. She became a principal legal officer in 1987. In this role she was responsible for mentoring a number of those who are now senior executive lawyers involved in the AGS’ tax section, as well as lawyers who have moved on to other positions in government service and in the private profession.

She progressed to become a member of the Senior Executive Service and was given a team leader supervisory role in 2001 until her appointment in 2007 to her existing position.

Catherine first briefed Graham Hill in a tax matter in 1984, just after Graham had been appointed a silk. The case, *Foley v Tectran Corporation* involved an appeal to the NSW Court of Appeal. Catherine had personally typed the appeal documents late on a Friday evening – typical of her never flagging willingness to get the essential work done.

I am told by Steve McMillan, an old friend of Graham’s and friend and former workmate of Catherine’s, that Justice Samuels, presiding over the Court of Appeal list, informed Graham that “justice awaits you next door”, indicating the President’s Court where Justice Kirby, an old classmate of Graham’s, was presiding. Indeed, justice did await him. The Commissioner’s appeal succeeded. This was only one of many cases for which Catherine was responsible, in which the Commissioner was successful, including such notable cases as *John v FC of T*, *Hart v FC of T* and *Macquarie Finance v FC of T*.

Everyone who knows her will be delighted that Catherine is receiving this award, probably no one more than her father, who is with us this evening. I don’t know much about Catherine’s life outside the law - and outside the law covers a big territory - but I know she loves music and especially jazz. This year marks the fiftieth anniversary of the recording of the most famous and influential of all jazz albums – “Kind of Blue”. Miles Davis, Bill Evans, John Coltrane and their team have been role models for a whole generation of musicians. I am very glad to think that Catherine Leslie will be a role model to future generations of our profession.

John Durack
31 March 2009

Acceptance speech

Being asked to accept this award was a great surprise. I've always seen myself as a litigator and not a specialist (much less a tax specialist) so, when I think about the stature of Graham Hill and about the achievements of the previous recipients, I am quite daunted. But I also feel very honoured to be recognised in this way.

At my age, the realisation that I've spent almost half my life doing tax litigation at AGS is a bit disconcerting. Although I'd studied tax at university, I didn't have any particular ambition to work in the field when I graduated. I fell into tax accidentally, filling in for someone who was on leave. Even later, when my transfer into the area became a permanent one, I expected I'd probably only do it for a year or two at most. I think I was pretty much "at sea" for the first twelve months or so — as some people here tonight might remember — but, as time passed, I began to feel more comfortable with the work. I grew to enjoy it and from that time on I've never felt the slightest bit tempted to do anything else.

The work has been stimulating and often challenging. I've had the opportunity to work on cases involving a wide variety of issues and to have had a hand in quite a few of the major cases litigated over the years. The public interest aspect of working at AGS doing cases for the Commissioner has also been a big attraction from my point of view.

I am unbelievably fortunate to have been working at AGS. There is a strong collegiate atmosphere throughout the organisation and a high level of professionalism and commitment all round. Another very satisfying aspect has been the opportunity to work with younger lawyers coming into the office — to help them develop and to watch their progress. I have high hopes for a number of them.

As team leader of the Sydney Tax team I enjoyed tremendous support from colleagues, especially from Megan Pitt, the director of the Sydney Office, who is here tonight. More recently, in my national role as Special Counsel, I have been given great support by the other members of our National Tax Practice Executive including David Durack and Matthew Walsh who are also here tonight.

Over the years I have been lucky enough to work with many very talented and dedicated ATO instructors. I have also been able to work — in some cases on many occasions — with some fantastic counsel. I have learnt a great deal from them and I am very grateful for their guidance and their friendship. I am also profoundly grateful for the encouragement I've received from my family and friends. I'm pleased that Dad could be here tonight for this presentation.

I'd like to express my gratitude to the Award Committee and to those who spoke on my behalf and to Michael D'Ascenzo and John Durack for their kind comments tonight. Thank you.

Catherine Leslie

Media Release

The 2008 Annual Graham Hill Award was presented last night to Catherine Leslie.

The Award is presented each year to the person who is considered to have made a significant contribution to improving revenue law in Australia.

The purpose of the Award is to provide an inspirational reminder of the contribution made by Graham Hill.

Catherine Leslie, as the 2008 Awardee, has made a significant contribution to improving revenue litigation in Australia.

Catherine is a Special Counsel of tax litigation at the Australian Government Solicitor's Office. As such, she has the ultimate responsibility of all tax litigation where that Office is instructed.

John Durack SC spoke at the presentation and said:

"It will come as no surprise to those who know her that Catherine should have been selected to receive the 2008 Graham Hill Award.

Graham himself, of course, would have heartily approved...

The conferral of the award on Catherine shows that it is not merely available to those like inaugural recipient Justice Daryl Davies and last year's recipient, Professor Lee Burns, who come from the highest ranks of the judiciary and academia. It shows that it can go to anyone who achieves a standard of excellence in what has been called the "tax profession".

He went on to say:

"Most of Catherine's professional career has been associated with tax matters. She passed with distinction in the undergraduate course in taxation conducted by the late Professor Ross Parsons and commenced to do tax work with the then Commonwealth Crown Solicitor within three years of commencing employment with that office in 1979. She became a principal legal officer in 1987. In this role she was responsible for mentoring a number of those who are now senior executive lawyers involved in the AGS' tax section, as well as lawyers who have moved on to other positions in government service and in the private profession.

She progressed to become a member of the Senior Executive Service and was given a team leader supervisory role in 2001 until her appointment in 2007 to her existing position.

Catherine first briefed Graham Hill in a tax matter in 1984, just after Graham had been appointed a silk. The case, *Foley v Tectran Corporation* involved an appeal to the NSW Court of Appeal. Catherine had personally typed the appeal documents late on a Friday evening – typical of her never flagging willingness to get the essential work done."

Michael D'Ascenzo, the Commissioner of Taxation, also spoke at the presentation and congratulated Catherine on being a worthy recipient of the Award. He stated:

"I think that Graham would be pleased with the choices made by the Committee for this prestigious award given in his memory. It is given to those that have made a significant contribution to improving administration, policy, practice, teaching or understanding of revenue law in Australia.

Recipients such as Daryl Davies, Lee Burns and now Catherine Leslie have made their contribution in different ways...

Well done Catherine!"

Further details of the Graham Hill Award appear at www.grahamhillaward.com.au

Robin Speed/Daniel Appleby
Speed and Stracey Lawyers Pty Ltd
Tel: 02 9251 8000

Email: rspeed@sslw.com.au/dappleby@sslw.com.au
1 April 2009

6 Journal of the Australasian Tax Teachers' Association (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 30 April 2009. This date was chosen by the JATTA Editorial Board to enable papers to be refereed in time for publication of the next issue in late 2009.

JATTA welcomes submission from authors of the 2009 ATTA conference papers as well as others. In addition to papers on the theme of this year's conference: Tax & Sustainability, all papers related to taxation will be considered, subject to the normal process of refereeing.

All submissions should be made by email to either Adrian Sawyer (adrian.sawyer@canterbury.ac.nz) or Andrew Maples (andrew.maples@canterbury.ac.nz) who will be Joint Special Editors of the next issue by the closing date of 30 April 2009.

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 satisfies the description of a refereed journal in current Australian Department of Education, Employment and Workplace Relations (DEEWR) guidelines.

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

Please note in particular that JATTA has adopted as its style guide the *Australian Guide to Legal Citation* (AGLC), produced by the Melbourne University Law Review. The AGLC can be viewed in PDF form at <http://mulr.law.unimelb.edu.au/files/aglcdl.pdf> - there is a two-page 'Quick Reference' guide at the end of this document. For further assistance on how to cite common primary and secondary sources, a good summary is available at the following link: <http://www.lib.unimelb.edu.au/cite/law/>. Alternatively, a print copy (at a modest cost) can be ordered from http://mulr.law.unimelb.edu.au/files/2008_AGLC_order_form.doc.

We look forward to receiving your submissions.

Kind regards

Professor Adrian Sawyer, Andrew Maples, Joint Special Editors, JATTA 2009 and
Professor Dale Pinto, Editor-in-Chief, JATTA

7 Arrivals, departures and honours

Law lecturer and former National Party office holder **Bryan Pape** challenged the Federal Government's \$900 bonus to 8.7 million taxpayers in the High Court of Australia. At the time of publication the reasons for judgment in *Pape v Commissioner of Taxation* were not available.

The 2008 Annual Graham Hill Award was presented on 31 March 2009 to **Catherine Leslie**, from the Australian Government Solicitors Sydney office. More details in item 5 above and at <http://www.ags.gov.au/spotlight/index.htm>

Sylvia Papadimitriou joined the Business School at the University of Adelaide in 2008 as a Lecturer Level A. She previously practiced as a solicitor in the Tax, Superannuation and Estate Planning divisions of two legal firms, one to which she remains a part-time consultant. She was also previously a part-time tutor in the Business School. Sylvia's research interests are tax and superannuation, business structuring and estate planning.

8 Doctoral news

Najeeb Memon, a PhD student at the Australian School of Business, University of New South Wales, and a deputy commissioner in Pakistan's tax office, was profiled in the *Australian Financial Review* 6 April 2009 p 28.

IBFD Research Students Meeting

The purpose of this meeting is to provide the opportunity for research students doing doctoral work to discuss their research with leading academic experts and a select circle of colleagues. In addition, the aim is to provide the students with tailored coaching to help them progress in their project. The participants of the previous meetings, held from 2001 to 2008, also appreciated the opportunity to build their own network of contacts.

7th Annual Meeting for Students of International and Comparative Tax Law,
Amsterdam 5 July - 8 July 2009

Who should attend? The 2009 IBFD Research Students Meeting in Amsterdam is intended only for students who are working on a doctoral thesis; applications from students writing an LLM paper will not be considered. The topic of the thesis 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. To gain the maximum from their participation, the attendees should have already made some progress in their research, have a good grasp of their topic and have a developed hypothesis and line of argument. At the same time, there should still be some open issues. In other words, the research should be at the stage at which external coaching is the most valuable. Thus, applications from students at the very beginning or the very end of their project are likely not to be accepted.

Number of places A maximum of 8 students will be admitted, in order to ensure that each student receives individual, indepth coaching and consideration of his/her project. A minimum of 6 registrations of sufficiently high quality is required in order for the meeting to go ahead.

Venue and dates The meeting will be held from 5 - 8 July 2009, in the IBFD office in Amsterdam. Participating students are welcome to stay longer, in order to use the IBFD library. Participating students are expected to attend all the events scheduled as part of the program for the meeting.

Who else may attend? The supervisors of the students are also invited to join the meeting and participate in the discussions. Once the agenda of the meeting with all topics is finalized, it will be published online on the IBFD website. University teachers and other academics with a special interest or expertise in the topic wishing to attend and willing to contribute to the discussion are welcome to inquire with the IBFD Academic Coordinator about this possibility until Tuesday 16 June 2008 at the latest. IBFD staff specifically interested or competent in the projects submitted for discussion may also attend.

Programme

Sunday 5 July Evening Welcome get-together, with boat tour of Amsterdam and dinner sponsored by IBFD

Monday 6 July 09:30 - 13:00 Special coaching session on how to write a thesis, supplemented by sessions on how to use the IBFD library and make best use of all the research facilities IBFD provides.

13:00 - 14:00 Lunch at the IBFD cantina.

14:00 - 17:30 Two student presentations and discussion of their projects.

Tuesday 7 July – Wednesday 8 July Daily Program

09:30 - 13:00 Two student presentations and discussion of their projects.

13:00 - 14:00 Lunch at the IBFD cantina.

14:00 - 15:45 One student presentation and discussion of the project.

15:45 - 17:00 Time for the participants to address the panel members for further individual feedback, visit the IBFD library or meet IBFD research staff.

Tuesday 7 July, 18:30 - 21:00 Dinner and Cocktails at a famous Indonesian Restaurant in Amsterdam sponsored by IBFD.

Expected Panelists

- Prof. Hugh Ault - Professor of Tax Law at Boston College Law School; Special Adviser to the OECD.
- Prof. Bertil Wiman - Professor of Tax Law, Stockholm School of Economics.
- Joanna Wheeler - Principal Academic Associate, IBFD; Member of the IFA Research Sub-Committee.
- Prof. Stef van Weeghel – Professor of International Tax Law at University of Amsterdam, member of the IFA Permanent Scientific Committee.
- Prof. Geerten Michielse – Professor of Tax Law and Director of the Centre for Taxation and Public Governance, University of Utrecht.
- Prof. Frans Vanistendael – Academic Chairman IBFD; Professor (em.) of Tax Law at Katholieke Universiteit Leuven; Director of the European Tax College; consultant with the European Commission, the IMF and the OECD.
- Prof. María Teresa Soler Roch – Professor of Tax Law at University of Alicante.

Programme Expectations

Presentation and Discussion

Each student is expected to give a presentation of maximum 45 minutes on his/her research. During their presentation, the students should highlight the most interesting and controversial issues they are studying and introduce some questions or propositions designed to provoke a lively discussion among the participants. The time should be split equally between the student's findings so far and the open issues and questions. If they so wish, students may use PowerPoint for their presentations, but there is no requirement to do so. The presentations will be followed by a round of initial responses from the group followed by a plenary discussion including all participants. These discussions should cover, not only the individual topics presented, but also the common themes and connections among them.

Research Summary Students wishing to participate in the meeting are required to submit a research summary of a maximum of 5,000 words, outlining what the student wishes to achieve in his/her research, what the student's original contribution to academic doctrine will

be, the general hypothesis and line of reasoning, how far the student has progressed with the research and a summary of the research findings to date including unresolved issues and questions that the student would particularly like to discuss. The summary will be the basis on which the selection of participants is made. The summaries will be mailed to all participants and panel members two weeks ahead, and all participants are expected to have read and considered all the summaries before the meeting.

Prizes

To recognize the contribution of the students, all participants will be granted free access to all of the IBFD's online publications for two months- worth around €3,000. In addition, all participants will receive a 50% discount on IBFD print publications ordered while they are at the IBFD.

Application Information:

In order to apply, send an email with your CV, personal and contact details and your research summary no later than 4 May 2009 to the IBFD Academic Coordinator: R.Resch@ibfd.org. No fee will be charged for attending the meeting.

Free lunches at the IBFD cantina will be provided during the meeting. Travel, accommodation and other expense have to be borne by the students themselves.

Deadlines 4 May 2009 Submission of applications. 1 June 2009 All applicants will be informed whether the meeting will go ahead and whether they have been accepted.

Further information about the meeting, including details regarding accommodation, may be obtained from:

Richard Resch, IBFD, PO Box 20237, 1000 HE Amsterdam, The Netherlands
Tel.: +31-20-554 0177; Email: R.Resch@ibfd.org; Website: www.ibfd.org

9 New Zealand developments

On 20th March 2009, the New Zealand government disclosed its Tax Policy Work Programme for 2009-2010. The programme provides details of 15 high priority projects, including:

- Aligning personal, company and trustee tax rates at a maximum of 30% (as a medium term goal)
- The development of income splitting policy (with support through to first reading)
- Consideration of further base maintenance and base broadening issues
- Further work on tax incentives for charitable giving in New Zealand
- Negotiation and update of double tax agreements
- Review of the current rules on imputation credits and the streaming of imputation credits (including making a case for mutual recognition of imputation credits with Australia)

Those projects categorised as 'other', i.e. with a less urgent priority, include:

- Consideration of alternative treatments for annuities and home equity release products
- Scoping options to address business concerns about the lack of capital loss deductions in certain circumstances
- Review of the Emissions Trading Scheme
- Review of the 'use of money interest' and provisional tax rules
- Entering a memorandum of understanding with Australia on the portability of retirement savings

The Tax Policy Work Programme is in response to the global economic crisis, with the aim of maintaining revenue collection, and continuation of an efficient and effective tax collection

system. There is a clear aim of improving the competitiveness of New Zealand entities, with the media statement from Finance Minister Bill English and Revenue Minister Peter Dunne claiming ‘good tax design has an important role to play in improving New Zealand’s international competitiveness and reducing business compliance costs’.

It is interesting to see that among the high priority projects is input into the ‘Australia’s Future Tax System’ review, particularly in relation to imputation credits. Revenue Minister Peter Dunne confirmed New Zealand’s interest in international tax policy development, stating ‘we must keep an eye on international influences such as Australia’s current comprehensive review of its tax system...we will also be watching downward trends in company tax rates in other countries and looking at any implications for New Zealand’.

Lisa Marriott

10 Ninth Atax International Tax Administration Conference, Sydney, 8-9 April 2010 Call for Papers

If you are interested in presenting a paper at the above conference please submit an abstract of the proposed paper and a brief biographical sketch of the author(s) and relevant contact details by Friday 11 September 2009.

The theme of the 2010 conference will be Tax Administration: Building Bridges. Authors are encouraged to submit proposals that match this theme (for example: building bridges between revenue authorities and taxpayers; between revenue authorities and tax practitioners; between revenue authorities themselves; between developing countries and developed countries; or even bridges over time – looking back to the good literature and practice of by-gone eras etc).

A Steering Committee will select papers for the conference and will advise you of its decision by mid October 2009. The abstract should be between 200 and 500 words and should clearly indicate the title of the paper, its author(s), the status of the paper (for example, whether it is part of ongoing research, whether it has been previously published, etc.) and an overview of its contents. Selected papers will be published as chapters in the ongoing Tax Administration series.

‘The Cedric Sandford Medal’ will be awarded to the best paper (judged by an independent expert panel) presented at the conference. The medal is in memory of the late Emeritus Professor Cedric Sandford.

Abstracts should be sent to Kathrin Bain at k.bain@unsw.edu.au by Friday 11 September 2009.

Academic enquiries:

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Email: m.walpole@unsw.edu.au

Administrative enquiries

Kathrin Bain
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Email: k.bain@unsw.edu.au

11 Survey: be part of the solution: tax creating a sustainable art

10 April 2009

Griffith University has been commissioned by Arts Queensland to undertake a study of attitudes and awareness of potential tax reforms for the arts sector. The data obtained through this survey will be used to formulate possible policy reform to be submitted to the Federal Minister for the Arts and the Federal Treasurer.

It would be appreciated if you could undertake this confidential survey.

The survey is available on line at

www.surveymonkey.com/s.aspx?sm=2NHvuH6HDqXpiM8Jrhk1Mg_3d_3d

12 Tax, Accounting, Economics and Law Related Meetings

Local

Atax, University of New South Wales **Research Seminar**, Friday 1 May 2009, Mahmoud Abdellatif: (BLAT, UNSW), Taxation of intellectual property rights in developing countries from the perspective of domestic tax regimes: A case study of Egypt and India
Venue: Board Room (206), UNSW Law Building (2nd Floor)

Time: 12:00 to 13:30 (Note that the seminar will commence at 12:00 sharp and lunch will be served at 13:00).

More seminars may be held toward the end of the semester. For catering purposes, please let me know by email of your attendance in advance.

Binh Tran-Nam

Tel: 93859561; b.tran-nam@unsw.edu.au

Ninth Atax International Tax Administration Conference, Sydney, 8-9 April 2010. If you are interested in presenting a paper at the above conference please submit an abstract of the proposed paper and a brief biographical sketch of the author(s) and relevant contact details by Friday 11 September 2009. The theme of the 2010 conference will be Tax Administration: Building Bridges. Abstracts should be sent to Kathrin Bain at k.bain@unsw.edu.au by Friday 11 September 2009.

Academic enquiries:

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Administrative enquiries

Kathrin Bain Phone +61 2 9385 9541, Fax +61 2 9385 9515 k.bain@unsw.edu.au

UTS:LAW Evening seminar, Wednesday 13 May 2009, Moot Court, Level 1, Faculty of Law, Building 5 Block B 6pm: Drinks & Light Refreshments (Courtyard) 6:45pm: Presentation & Discussion **Climate Change Management in the United States Post Bush: Focusing on Fiscal and Economic Policy**. Chair: Professor Natalie Stoianoff, Director, Master of Industrial Property Program, UTS. Speaker: Professor Mona L. Hymel* All welcome to attend. Free admission with drinks and light refreshments served from 6:00pm.

To RSVP register your attendance online at: law.uts.edu.au

http://www.law.uts.edu.au/news/event_detail.html?ItemId=14823&ItemDate=2009-05-13

Abstract: This presentation will discuss the Bush administration climate change policies and compare Bush's legacy with the new Obama administration's actions towards dealing with climate change issues and environmental problems. During the 2008 U.S. presidential campaign, candidate Barak Obama did not speak much about climate change policies specifically. However, he promised generous tax incentives for automakers that would subsidize retooling parts and assembly plants to manufacture environmentally vehicles. He also promised to provide more significant tax credits that would cover thirty percent of the costs of switching petroleum pumps to E85 clean fuel. He also promised to enact tax credits to increase fuel standards as well as tax credits for cellulosic ethanol production. Finally, he vowed to reinstate the "Windfall Profits Tax" on oil company profits and distribute part of the revenue from this tax to U.S. families as a \$1,000 emergency energy rebate. President Obama has been in office since January 2009. The presentation will assess whether he has had any success in carrying out his campaign promises and how he compares with his predecessor.

* Mona L. Hymel, the Arthur W. Andrews Professor of Law, teaches at the University of Arizona, James E. Rogers College of Law in Tucson, Arizona. She teaches Federal Income Tax; LLC, LLP and Partnership Taxation, Corporate Taxation, Estates and Trusts, Accounting for Lawyers, Professional Responsibility and Tax Policy. She writes in the areas of environmental tax policy, U.S. tax policy and professional responsibility. Professor Hymel is the Chair of the Standards of Tax Practice Committee and the past Chair of the Individual Income Tax Committee of the American Bar Association Tax Section. She lectures locally, nationally and internationally on subjects involving the Federal Tax Policy, Environmental Tax Policy and Professional Responsibility of Tax Preparers Ethics. Prior to taking the position at the University of Arizona, she practiced law with King & Spalding in Washington, D.C., where her work focused on corporate and partnership transactions. Professor Hymel earned her J.D. from the University of Texas where she also received her undergraduate degree in accounting.

Tax issues in East Asia Conference, Atax, University of New South Wales, 17 July 2009. More specific themes will arise as the papers come in. At the moment there will be papers on: Hong Kong, DTAs in the region, Singapore, a couple of different takes on China, Malaysia, ASEAN as a whole and probably the Philippines. More details will come in the next couple of weeks. Contact: Nolan Sharkey nolan.sharkey@unsw.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 Jessi Guy (02) 8223 0043 or email

jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>

Twenty Second Annual Australasian Tax Teachers Association Conference 2010, "Changing times – changing taxes?" 20 - 22 January 2010, University of New South Wales, Sydney, Australia. Hosted by the Australian School of Taxation (Atax) and the School of Business Law and Taxation, UNSW. Organising committee: Helen Hodgson (Chair); John Taylor, Chris Evans, Fiona Martin, Michael Walpole, Bill Butcher. Website: <http://www.atax.unsw.edu.au/attaconference> Email: attaconference@unsw.edu.au;

University of Sydney, Ross Parsons Centre of Commercial, Corporate and Taxation Law, Seminar Series, **Taxation series 2009**. Sydney Law School, Building F10, Eastern Ave, University of Sydney. Nine seminars held from 23 March to 3 November.

Malcolm Gammie CBE QC, One Essex Court/Institute for Fiscal Studies, London, *Tax Reform in the UK: Mirrlees et al*, Tue 12 May, 6.00-8.00pm FREE

Carson McNeill, International Monetary Fund, *Trends in Tax Administration in Developing Countries*, Wed 27 May, 7.30-9.15am \$66

Professor Stafford Smiley, Georgetown Law Centre, *Tax Reform under President Obama* Tue 4 August, 6.00-7.15pm \$66

Professor Jinyan Li, Osgoode Hall Law School, York University, Toronto, *Chinese Taxation: The Great Leap Forward?* Wed 26 August, 12.30-2.00pm \$66

Professor Alvin Warren, Ropes & Gray Professor of Law, Harvard Law School, *Tax Policy after the Financial Crisis*, Mon 19 October, 6.00-8.00pm FREE

Professor Tim Edgar, University of Western Ontario, *Is TOFA Finally Over? A View from Canada*, Tue 27 October, 6.00-7.15pm \$66

Brian J Arnold, Consultant, Goodmans LLP, Toronto, *Interminable International Tax Reform* Tue 3 November, 5.30-7.00pm \$66

tel +61 2 9351 0385

Email law.parsons@usyd.edu.au; <http://www.law.usyd.edu.au/parsons>

Brochure http://www.law.usyd.edu.au/events/2009/Parson_Series_brochure_09.pdf

University of Sydney, Sydney Law School Single unit enrolment Taxation Law Semester 1 2009

Corporate Taxation LAWS6030-65 May 6-8 & 11, 12 (9:00-3:30) Prof Richard Vann
Goods & Services Tax Principles LAWS6214-65 May 6-8 & 11, 12 (8:30-4:00) A/Prof Rebecca Millar

Taxation Treaties LAWS6177-1 Wednesday Evenings-Semester 1 Prof Richard Vann

Taxation of Business & Investment Income A LAWS6840-1 Thursday Evenings-Semester 1 Prof Lee Burns

Taxation of Financial Transactions LAWS6125-1 Monday Evenings- Semester 1 Prof Graeme Cooper/Adj Prof Paul O'Donnell

Taxation of Partnerships & Trusts LAWS6118-1 Friday Morning (8.30-10.30am) – Semester 1 Prof Richard Vann/ Ms Karen Rooke*

The Business of Tax Administration LAWS6926-65 Apr 29-30 & May 1, 4, 5 (9:00-3.30) Mr Carson McNeill

The Impact of Tax on Business Structures & Operations LAWS6825-1 Tuesday Evenings-Semester 1 Ms Chloe Burnett

UK International Taxation LAWS6109-61 May 13-15 & 18, 19 (9:00-3:30) Prof Malcolm Gammie

See also http://www.law.usyd.edu.au/LPD/docs_pdfs/2009/SUETax2009.pdf for details on each subject and subjects offered for Taxation Law Semester 2 2009.

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>

Challenging gender inequality in tax policy making: A workshop, 14-15 May 2009 at the International Institute for the Sociology of Law in Onati, Spain, and coordinated jointly by Professor Philipps, with Professors Kim Brooks (McGill University, Quebec), Asa Gunnarson (Umea University, Sweden) and Maria Wersig (Germany):
<http://www.iisj.net/antbuspre.asp?cod=4245&nombre=4245&nodo=&orden=Verdadero&sesion=1347>

Institute for Austrian and International Tax Law "Procedural Law in the Context of Community Law and Domestic Tax Law", July 2 to 4, 2009, in Rust, Austria. We are now looking for academics or practitioners experienced in this field who are willing to prepare a national report on this topic, till May 30, 2009. Further information is available on our website www.wu-wien.ac.at/taxlaw In case your home institution does not reimburse travel and accommodation expenses, a small financial subsidy may be possible for full time academics. Please be aware of the fact that the budget for this project is limited.

The Institute for Austrian and International Tax Law (WU Vienna University of Economics and Business) has, in cooperation with Peking University (PKU) and Central University of Finance and Economics (CUFE) in Beijing (China), conducted a research project on Chinese – European tax treaties. The results will be presented at a jointly organized conference in Beijing from March 18 to 20, 2009. Please find more information at our website 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 or contact the International Tax Academy at +31-20-554 0160 or by e-mail 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

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: itacourses@ibfd.org

International Tax Academy

ITA Courses in Kuala Lumpur

Transfer Pricing and Business Restructuring 30 March - 1 April 2009

Derivative Instruments

ITA Courses in Amsterdam

23-24 Derivative Instruments International Taxation of Expatriates

20-22 April International Taxation of Expatriates

20-31 July Summer Course – Principles of International and Comparative Taxation

10-14 August Practical Application of Tax Treaties

5-9 October Financial Instruments and Tax Planning

ITA takes international tax training online

An innovation in the field of international taxation, they have created ITA Online to provide you with a flexible training solution that can help develop your and your teams' international tax expertise. They are proud to introduce in 2009 their first series of online courses developed in collaboration with international tax experts from all over the world: the Tax Treaty Series. Free introduction lesson from March 2009
http://www.formdesk.com/ibfd/ITA_online

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. 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

International Tax Planning Association Forthcoming meetings
<http://www.itpa.org/meetings.html>

Society of Legal Scholars conference, University of Keele, 7-10 September 2009.
<http://www.legalscholars.ac.uk/keele/index.cfm> The Taxation Law subject section will meet on Monday 7th and Tuesday 8th September. Members may wish to consider addressing the theme of the conference, which this year is 'Advancing Legal Education: Celebrating 100 Years of Legal Scholarship'. That aside, papers would be welcomed on any area of taxation law, from any jurisdiction, and from colleagues at all career levels. Papers reflecting postgraduate research in progress are most welcome.

Tax expenditures and public policy in comparative perspective: an international conference, Toronto, 11-12 September 2009, organized jointly with Professors Neil Brooks and Jinyan Li, and including leading scholars from Canada, the US, Europe and Australia (funded by the Canadian Tax Foundation, York University and Osgoode Hall Law School). The Income Tax Act contains over 200 hidden spending programs that cost the federal government alone over \$100 billion a year in lost revenue; an amount that equals over one-half of what the federal government spends on all programs each year. These spending programs take the form of special deductions, exemptions, credits and low rates of tax. They significantly affect every area of social and economic policy, and every citizen. Moreover, governments around the world, and certainly Canadian governments, are increasingly using the tax system as the principal instrument for implementing social policies. In spite of the dramatic effect they have on the direction of a country's public policies, tax expenditures remain relatively immune from public scrutiny. Indeed, they are most frequently framed as tax cuts, not as spending programs, and they are seldom examined in the annual budget process. This conference will bring Canadian and international experts together to shed new light on government spending through the tax system. Speakers will examine possible reasons for the rising importance of tax expenditures, and recent efforts around the world to improve their design and transparency. The conference will draw on experts at York University to take

a close look at key tax expenditure programs in selected areas such as health policy, education policy, assistance for low wage workers, business incentives and financing arts & culture. Admission/Registration: This conference is by invitation only.
<http://eventful.com/toronto/events/tax-expenditures-and-public-policy-comparative-/E0-001-018482680-2>

18th Tax Research Network conference, Cardiff, Wales on the 10th & 11th September 2009, hosted by the Cardiff School of Management, University of Wales Institute, Cardiff. **A New Agenda for Tax?** Call for papers. The past year has been particularly challenging economically, across the world. Governments are struggling in global and national contexts to address issues arising from the credit crunch, recession and the social issues that flow from that. These challenges are leading to new thinking and new conceptualisations. The organisers welcome papers from across the globe, disciplines and indeed topics. However, presenters are invited to address how tax research might make a contribution, empirically or methodologically, to meeting these new global challenges. Full papers will be required by July 2009. Conference organisers: Professor Rebecca Boden (RBoden@uwic.ac.uk) and Malcolm James (MDJames@uwic.ac.uk), both of the Institute for Social Innovation, Cardiff School of Management, University of Wales Institute, Cardiff (UWIC). <http://www2.warwick.ac.uk/fac/soc/wbs/research/trn/events/currentconference/>

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> 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 (TLRP), Asian Institute of International Financial Law www.AIIFL.com, Faculty of Law, University of Hong Kong, 2nd International Conference - Friday, 29 January 2010, **Green taxation in East Asia: problems and prospects**
Venue: Council Chamber, 8/F Meng Wah Complex, The University of Hong Kong, Pokfulam Road, Hong Kong

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. 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).

Presenters and Commentators A number noted tax policy specialists and public policy commentators from a range of jurisdictions have already advised that they plan to attend the conference, including:

- * Professor Neil H. Buchanan, George Washington University, USA
- * Professor Art Cockfield, Queen's University, Kingston, Canada
- * Professor David Duff, University of British Columbia, Canada
- * Wayne Gumley, Monash University, Melbourne, Australia
- * Professor Rick Krever, Monash University, Melbourne, Australia
- * Dr Michael Littlewood, University of Auckland, New Zealand
- * Christine Loh, CEO, Civic Exchange, Hong Kong
- * Professor Janet Milne, Vermont Law School, USA
- * Professor Michael Rodi, Universitaet Greifswald, Germany
- * Professor Richard Simmons, Lingnan University, Hong Kong
- * Professor Natalie Stoianoff, University of Technology, Sydney, Australia
- * Jeff Vanderwolk, Tax Lawyer, Hong Kong
- * Professor Yang, Bin, Xiamen University, China

Participants: We welcome enquiries from anyone who may be interested in attending the conference. Registration for conference participants will be free.

Registration form at <http://law.hku.hk/aiifl/research/taxation.html>

Please contact either Richard Cullen or Flora Leung (contact details below) at Hong Kong University (HKU) if you plan to attend - or would like more information:

- Richard Cullen, Phone: + 852 - 2859 2963 Email: richard.cullen@gmail.com or
- Flora Leung, Phone: + 852 - 28592941, Fax: + 852 - 25498495 Email: fkleung@hku.hk

You can find out more about the TLRP at: <http://law.hku.hk/aiifl/research/taxation.html>

You can find out more about Robert Black College (HKU's accommodation hostel for visiting academics) at: <http://www.hku.hk/rblack/introduction/index.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. 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 ;

http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951

March 25 Wednesday, Mark Gergen, University of Texas at Austin, ' Why Strong Third Party Penalties are an Essential Tool for Discouraging Taxpayers from Taking Aggressive Positions in Reporting on Matters of Factual or Legal Uncertainty.'

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

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

Australian Bureau of Statistics (ABS) <http://www.abs.gov.au> Taxation Revenue, Australia, 2007-08, contains statistics of taxation revenue collected by all levels of Government in Australia for the period 1998-99 to 2007-08. 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 following tables:

total taxation revenue

major components of total taxation revenue

major factors affecting taxation revenue

taxation revenue as a proportion of gross domestic product (GDP)

taxation per capita

taxation for all levels of Government

taxation by level of Government

Bean, Katherine 'Legal professional privilege for decision makers' *The state of play in administrative law 2008*, AGS Administrative Law Forum 22 October 2008
http://www.ags.gov.au/publications/agspubs/papers/BEAN_Admin_law_2008.pdf

D'Ascenzo, Michael 'Prevention can help with the cure - Excise administration in the global recession' Speech welcoming delegates to the Sixth Meeting of the Asia Tax Forum, Intercontinental Hotel, Sydney, 6 April 2009
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00187325.htm>

Henry, Ken 'How much inequity should we allow?' An address to the Australian Council of Social Service (ACSS) National Conference, 3 April 2009
<http://taxreview.treasury.gov.au/content/Content.aspx?doc=html/speeches/05.htm>

Jin, Li & **Krever, Rick** 'Doing business in China: is it a gift of a bribe?' (2008/09) 22 (4) *Commercial Law Quarterly* 26-29

Konz, Mark, Deputy Commissioner, Australian Taxation Office 'Is the Tax Office widening it's crackdown on lawyers and accountants?' Tax Institute of Australia, Canberra, 31 March 2009 <http://www.ato.gov.au/corporate/content.asp?doc=/content/00186684.htm>

Le Maistre, Simon 'Developing an enhanced relationship - achieving voluntary compliance and minimising costs to clients' Tax Institute of Australia's Continuing Professional Development Seminar, Managing Tax Audits, 18 March 2009, Sydney
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00187285.htm>

Sawer, Marian 'Trouble with federalism' *Australian Policy Online*
http://www.apo.org.au/webboard/comment_results.shtml?filename_num=273123

(2009) 12 (3) *Tax Specialist*

- Fostering green innovation: can Australia's research and development tax concession be more effective? **Margaret McKerchar**
- Are you being served? The new regime for tax agents - **Cynthia Coleman** and **Rodney Fisher**
- Is it time for an independent regulator of the non profit sector in Australia? **Fiona Martin**
- Cashed-up and ready to take advantage of opportunities - Muhunthan Kanagaratnam

(2009) 43 (9) *Taxation in Australia*

- "Source" of the problem – an absence of definitions? - Róisín Arkwright
- US Foreign Tax Credit limitation rules - Neil Pereira
- GST essentials for distressed asset sales - Mark West and David Marschke
- Disputed tax liabilities and Section 255 10 Taxation Administration Act 1953 - Emily Marsden and Glenn Williams

(2009) 43 (8) *Taxation in Australia*

- Approaching 30 June 2009 deadline for transitional superannuation investment - James Shattock
- The recovery of disputed tax debts - Larry Magid and Gulfam Ahmed
- Corporate income tax basics in China - Grace Xie and Lily Li
- Removal of the CGT trust cloning exemption - Christopher Bevan
- Surrender your life interest – a CGT case study - Alan Krawitz
- Taxation of cross-border employee shares and rights: traps for the unwary - Paul Baillie and Rob Basker

(2009) 43 (7) *Taxation in Australia*

- Déjà vu: the tax aspects of the CPRS White Paper - **Michael Dirkis & Brett Bondfield**
- The King and I: advising on transactions involving Sovereign Wealth Funds - Matt Weerden
- Virgin Holdings SA v FCT and tax treaty interpretation - Peter Loukas and Daniel Newstadt
- Back to the future: the foreign income tax offset rules revisited - Colin Tan
- Demystifying Luxembourg - Neil Pereira

Wyburn, Mary 'Disclosure of prior student academic misconduct in admission to legal practice: lessons for universities and the courts' (2008) 8 *Queensland University of Technology Law and Justice Journal* 314-41

Overseas

British Tax Review 2008, Number 6

- Corporate exodus: when Irish eyes are smiling – Jonathon Cooklin
- 50 years of the OECD Model – JF Avery Jones
- Derouin v Urssaf de Paris—Région parisienne: to what extent may EU Member States convert their social security contributions into taxes for tax treaty purposes? Daniel Gutmann
- Taxation and the Third Country Dimension of Free Movement of Capital in EU Law: the ECJ's Rulings and Unresolved Issues – Martha O'Brien
- Tax Reform and Democratic Reform in Hong Kong: What do the People Think? **Richard Cullen & Richard S Simmons**

Riem, Anthony 'Tax dodgers be warned' (2009) 24 *Journal of International Banking Law and Regulation* 224-26. Discussed stolen bank records from Liechtenstein bank.

14 Colin's column

This column will include anecdotes which do not easily fit into other ATTA News items. Please send items to the Editor.

Mates rates: Overheard someone mention at a recent function where there was a charge for attendees, the charge was waived to academics at a rival institution. Good to see rivalry subsumed to collaboration.

Small world. On attending the Graham Hill Award on the 31 March 2009, I did not immediately recognise the winner, Catherine Leslie. When I introduced myself, Catherine remembered me from when she was a law student, at the University of Sydney. My excuse for not recognising her was Catherine had much longer hair when I last saw her.

Let me out of here! During a visit to the USA, Gordon Mackenzie stayed in accommodation found by his travel agent. The local environment appeared to be a bit on the seedy side. When he mentioned where he was staying to his academic colleagues, he was warned that in this area, you needed to carry a gun. Quick as a flash, Gordon quickly packed his bags.

15 Quotable quotes

HIS HONOUR: Thank you. The statute is the Tax Bonus for Working Australians Act (No 2) 2009. Was there ever an Act No 1?

MR GAGELER: Yes.

HIS HONOUR: What did that do?

MR GAGELER: I actually do not have it, your Honour, with me.

MR PAPE: I think, if I may help, it was amended as a result of some difficulties getting the first act through the Senate and I think there was an adjustment in response to that. It came back to the House of Representatives and went through as a second Act.

HIS HONOUR: It went through as No 2?

MR PAPE: Yes.

HIS HONOUR: I see. So No 1 was a Bill that did not become a statute, by the look of it.

MR PAPE: That is right

Source: Pape v The Commissioner of Taxation of the Commonwealth of Australia [2009] HCATrans 54 (13 March 2009)

<http://www.austlii.edu.au/au/other/HCATrans/2009/54.html>

“Inconsistent taxes across state borders also came under fire.

“It was many, many years ago we worked out that having our rail system from Sydney to Perth and then changing guages in each state was silly,” said Tim, a self-confessed “fan of the GST”.

Raising the GST could fund the abolition of all state taxes, he suggests. Karen went one step further. “Why don’t we save Australia a lot of money and get rid of the states,” she said.”

Source: Kehoe, John ‘Tax system flaws draw fire’ *Australian Financial Review* 23 March 2009 p 8

ATTA News May 2009

<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

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

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1 Presidential column

Hi everyone

As I write this column, there is less than one week until the Federal Budget is handed down and I am sure we will all be kept busy with the many expected taxation measures that are rumoured to be contained in this year's Budget. That should keep us all busy for the next few weeks and months as we analyse the impact of any proposed taxation measures and consider to what extent our lecture notes need updating!!!

Also as I write this column, the end of the first semester fast approaches, which brings relief as it means the end of lectures but also brings other challenges including more marking. I hope the semester ends well for all of you and you find some time to have a break and spend some time with your family in between semesters.

Set out below are my usual reminders regarding some important dates that you might want to revisit.

International Fiscal Association Poster Program

Again, details of this very worthwhile initiative were noted in the March Newsletter and accordingly will not be reproduced here. If you are considering applying, a reminder that the closing date for the (first) selection of candidates is 1 June 2009.

2010 Hill ATTA Medal

Please send any nominations for the 2010 Hill ATTA Medal to me (Dale.Pinto@cbs.curtin.edu.au) by 30 June 2009. Please include a paragraph in support of the application. All nominations and supporting statements will be considered by the Executive following the deadline.

CCH and ATTA Doctoral Series

Details regarding this series were published in the March 2009 ATTA Newsletter. Please send submissions on or before the 2009 cut-off date of 31 August 2009 to Professor Dale Pinto (Dale.Pinto@cbs.curtin.edu.au), including a brief statement on the status of the award (whether awarded or approved), details of the supervisors of the degree, and copies of the examiners' formal reports on the thesis.

Best wishes

Professor Dale Pinto
President
Dale.Pinto@cbs.curtin.edu.au

2 IFA Conference Scholarship

“As you will see from below it sounds like the chances of being accepted in the poster program for the 2009 Vancouver IFA Congress are good. The Australian branch is willing to offer an amount of \$1,000 each contribution towards expenses to any Australian doctoral student selected by IFA for the poster program, up to a maximum of two on a first come first served basis. When sending an application to IFA in response to the attached any applicant should copy Roger Hamilton (rhamilton@wentworthchambers.com.au) which will be treated as an application for support from the Australian Branch”.

Richard Vann

Ladies and Gentlemen,

As you know IFA has initiated a so-called “Poster Programme” to attract young students to international taxation. The programme is open to a maximum of ten students graduating in international taxation who are writing a thesis on a purely theoretical or more practical subject.

IFA is giving them the possibility:

- to attend the Congress free of registration fee, but they are to bear their own travel and accommodation expenses;
- to prepare a poster, indicating the main issues and parts of their thesis, which they will expose in the Congress premises near the various book exhibitors;
- to discuss with interested Congress participants the issues of their thesis, exchanging their views with internationally recognised academics and professionals and other experts.

This initiative clearly aims at introducing young people to the IFA network. Therefore, IFA expects them to become acquainted with the organisation and procedures of the Association, so that they will be able to take active part in IFA's work in the future.

We imagine that interest may exist for students living not too far from the Congress Venue. However, we would invite anyone willing to take part in the programme to submit an application accompanied by a brief outline describing the scope of the thesis, on the basis of which the selection will be made.

So far, we only received few applications for the Vancouver Congress and we therefore turn to you.

Should you know any student who would be interested in taking part in the Poster Programme during the forthcoming IFA Congress, which will be held in Vancouver, Canada from 30 August – 4 September 2009, please ask them to supply the IFA General Secretariat by email with a brief outline of some 2-3 pages of their dissertation, as well as a c.v., and one or more letters of recommendation by preferably, a senior IFA member. The closing date for the (first) selection of candidates is 1 June 2009.

The address details of the IFA General Secretariat are:

c/o World Trade Center
P.O. Box 30215
3001 DE Rotterdam
Netherlands
Telephone : (31-10) 405 2990
Fax : (31-10) 405 5031
E-mail : a.gensecr@ifa.nl

Thank you very much in advance for your kind cooperation.

Yours sincerely,

Anja van Zwietering
INTERNATIONAL FISCAL ASSOCIATION
Senior Staff Member
e-mail: a.gensecr@ifa.nl

3 The CCH ATTA Doctoral Series

Call for Expressions of Interest

Expressions of interest are called for doctoral submissions to be considered for the inaugural issue of The CCH ATTA Doctoral Series that was approved to proceed at the ATTA 2009 AGM in Christchurch, New Zealand.

Applicants need to follow the guidelines listed below which have been agreed to by the Doctoral Series Editorial Board (DSEB), consisting of:

- Jonathan Mendel – Publisher/Sponsor representative
- Professor Chris Evans – ATTA representative
- Professor Rick Krever – ATTA representative
- Professor Dale Pinto – ATTA representative

1. To be eligible for submission for possible publication in The CCH ATTA Doctoral Series, a doctoral thesis must be at least at the stage of having been approved for award of the degree, but need not be awarded at the time of submission.
2. Submissions must be made to the DSEB by the relevant cut-off date for a year to be considered for possible publication in the series in that year. For 2009, the cut-off date is 31 August 2009.
3. Theses from any period will be considered by the DSEB for possible publication in the series. However, the currency, relevance and topical interest of the thesis will be among the considerations taken into account by the DSEB in selecting a thesis for possible publication.
4. If a thesis which is submitted by an author needs to be updated/edited in the view of the DSEB then the author undertakes to carry out any updates/edits to the satisfaction of the DSEB within time frames which the DSEB specifies.
5. Submissions are open to ATTA members.
6. Doctoral submissions may include submitted PhD or SJD theses.
7. The DSEB may decide not to publish any submissions received in a particular year.
8. The decisions of the DSEB are final and no correspondence will be entered into.

Please send submissions on or before the 2009 cut-off date of 31 August 2009 to Professor Dale Pinto (Dale.Pinto@cbs.curtin.edu.au), including a brief statement on the status of the award (whether awarded or approved), details of the supervisors of the degree, and copies of the examiners' formal reports on the thesis.

4 Journal of the Australasian Tax Teachers' Association (JATTA) call for papers

The call for papers for the 2009 issue of JATTA closed on 30 April 2009. As editors we received a good number of submissions and have commenced the review process in accordance with JATTA's guidelines. We would like to thank those authors who submitted their papers to JATTA – without your support there would not be an annual issue of JATTA. It is our intention that if all referees' reports are received in a timely manner and authors respond as necessary in a similarly timely manner, we will be able to complete the 2009 issue and have it available for reading during December 2009.

Andrew Maples and Adrian Sawyer,
Joint Editors of JATTA 2009

5 Arrivals, departures and honours

Congratulations to A/Prof **Margaret McKerchar**, a former ATTA President and ATTA Hill medallist 2009, who has been appointed as the next Head of the Australian School of Taxation (Atax). Margaret will take over from Prof Neil Warren at the end of his term on 1 July 2009.

During May 2009, **Michael Walpole** was invited to become an International Research Fellow of the Oxford University Centre for Business Taxation.

“This year's UTS:LAW Awards saw the introduction of an award recognising staff achievement. The **Lyndal Taylor** Teaching Award was created in the memory of UTS:LAW staff member Lyndal Holt nee Taylor. The Dean described the award as a special testimony to Lyndal's dedication to teaching. She said UTS:LAW staff wanted "something distinctive and different to honour her life and contribution to the Law Faculty... We felt a teaching award for a staff member embodies Lyndal's commitment to teaching and her engagement with students". The only award of this sort, Lyndal's husband, Jason Holt, presented this prestigious inaugural prize to UTS:LAW Lecturer Pam Stewart.”

Source: Christian, Sarah ‘UTS:LAW Awards Night - The Gathering of the UTS:LAW Extended Family’,
http://www.law.uts.edu.au/news/news_detail.html?ItemId=15093&ItemDate=2009-05-01

6 New Zealand developments

Tax Working Group Announced

On 8th May the New Zealand Finance Minister, Bill English, and the Revenue Minister, Peter Dunne, announced the establishment of a Tax Working Group. The aim of the group is to assist the government with the tax policy challenges facing New Zealand. Bill English suggested that ‘a strategic review of the tax system is necessary – particularly in light of the challenges posed by the current economic and fiscal environment and our medium-term goal of a 30 percent top personal tax rate’.

The Centre for Accounting, Governance and Taxation Research, at Victoria University of Wellington will co-ordinate the Tax Working Group. Invited members include private and public sector professionals, tax policy officials and academics (including Professor John Prebble and Associate Professor David White from Victoria University). The group will be chaired by Professor Bob Buckle (Victoria University Pro Vice-Chancellor and Dean of the Faculty of Commerce and Administration).

The group will meet between June and November and provide informed tax policy discussion that will form part of the advice provided to ministers. While the group will not be making specific policy recommendations, it will identify medium-term tax policy issues.

Penny and Hooper v CIR

In a landmark decision that may have wide reaching implications for both New Zealand family and small business tax structures, the case of *Penny and Hooper v CIR* has seen two Christchurch surgeons cleared of underpaying themselves to reduce their tax obligations. The two orthopaedic surgeons worked for both the public health sector and their own private practices. They had formed separate companies, employed themselves and paid themselves a

salary from the company profits. The tax advantage came from the difference in the company tax rate (33% at the time) and the highest personal tax rate (39%).

The Inland Revenue Department (IRD) argument was based on the relatively low salaries paid to the surgeons, and suggested that the structure was a tax avoidance arrangement. Indeed, a 'tax alert' was issued by the IRD in 2008 suggesting that such arrangements would not be looked upon favourably. Accordingly, the IRD reassessed the surgeon's salaries for the years 2002-2004, adding between \$310,000 and \$517,000 per year in assessable income to the figures declared by the surgeons.

The IRD case is that tax avoidance was constituted by the manner in which the surgeons used their organisational structures. However, also important is the issue of the notion of a 'commercially realistic salary' – that is, whether company owners are paying themselves commercially realistic remuneration for the work done on behalf of their business. This is a particularly important issue in the New Zealand context where there are many small businesses. However, while the Income Tax Act 2007 has provisions aimed at counteracting above-market remuneration, it does not do so for below-market remuneration.

Justice Mackenzie's judgment said 'looking at the scheme and purpose of the Act for myself, I do not discern any general intention to distinguish between business income which is the product of personal exertion and that which is not, so far as its derivation is concerned... Generally speaking, the proprietor of a "one-man" business has the choice whether to conduct that business as a sole trader or through a company (or perhaps some other entity). Any principle that a particular category of business income can be derived only by individual taxpayers would have to be clearly prescribed in the legislation'. The absence of such a prescription was viewed by Mackenzie J as permitting the surgeons to operate through a company structure without automatically breaching the general anti-avoidance rule in BG 1 of the Income Tax Act 2007.

The IRD is appealing the decision – so watch this space.

Lisa Marriott

7 United Kingdom developments

In the recent UK Budget in the Chancellor of the Exchequer introduced a new 50 pence tax rate on incomes above £150,000 from April 2010. This rate was up from the proposed 45 pence tax rate (which was due to take effect from April 2011). The Chancellor also clawed back the personal income tax allowance for people on incomes above £100,000 and taxes applying to pensions and share dividends for higher income earners were also increased. These changes apply to very few people (750,000 people have incomes above £100k (2% of adults), 350,000 have incomes above £150k (1% of adults)).

HM Treasury has estimated that these changes will generate £2.4 billion additional tax revenue. The Institute for Fiscal Studies has, however, noted that there is uncertainty around these estimates and that the changes could in fact cost the Chancellor revenue (<http://www.ifs.org.uk/projects/304>). This uncertainty reflects people reducing their taxable income in response to these tax increases and the reduction in indirect tax revenues from a consequent fall in consumer spending. The tax increase has also been criticised for breaking a manifesto commitment and for failing to recognise that in the long run the higher tax rate is damaging for the economy (http://news.bbc.co.uk/1/hi/uk_politics/8021726.stm).

Patrick Nolan

8 Book review

Spisto, Michael Tax law, 6th ed, *Tax law*, Sydney, Thomson Reuters, 2009, 257pp

A few years ago a leading legal luminary addressed a group of legal academics and revealed the secret to the passing of his examinations. One of his weapons was the use of cribs, or published tutorial notes, of which the book under review is an example of. At one stage I thought this book would cease publication as there was a four year gap between the fourth and fifth edition. I know some academics feel they are superficial whereas other academics feel they serve a useful purpose.

This book is clearly set out with relevant chapters, commentary, tables, examples, case summaries with facts and what the court held. A 7 page index allows readers to quickly find what they are after.

A surprising omission is that all case references are to the printed version of the case without reference to the fact that many of these cases are available electronically via AustLII, the ATO website and elsewhere. Though I suspect if you are only revising for an examination you do not need to know about this as you will not have time to look at the full text of the judgment.

Although these types of books are rarely prescribed, they do serve a useful purpose for students in revision for their examinations. The publishers recognise their importance as Thomson Reuters (aka Lawbook Co) have published numerous titles in the Lawbook Co Nutshell series.

Students will normally read their prescribed texts such as Woellner et al, Cooper et al, Coleman et al during semester, however as the examinations loom, a title such as this may prove useful in this time poor period. Apart from students, lawyers who need to occasionally dabble in tax matters would find this a useful eye opener to the complex areas of tax. I understand some academics have recommended this title to postgraduate students from non English speaking backgrounds. This book will prove to be a useful addition to the armoury of student tax textbooks.

Colin Fong

9 Vacancies

Applications for Appointment to the New Tax Practitioners Board

The Assistant Treasurer, Chris Bowen MP, today announced that the Government is seeking applications from suitable individuals for appointment to the new Tax Practitioners Board.

The Board will be the statutory body established under the Tax Agent Services Act 2009 responsible for regulating the provision of tax agent services. It will replace the existing state- based Tax Agents' Boards which are currently responsible for the registration of tax agents.

The Board will administer the system for the registration of tax agents and Business Activity Statement (BAS) agents, examine applications for registration, investigate conduct that may

breach the Act, impose administrative sanctions for non-compliance with the Code of Professional Conduct established under the Act and issue interpretive and other guidelines.

During the transitional period until the end of 2009, Board members will undertake preparatory work, such as developing guidelines and establishing the systems, processes and procedures required for the Board to perform its regulatory role.

The Board will consist of a Chair and at least six other members appointed through the Government's merit-based and transparent process for the selection of statutory office holders. Board members will have an understanding of the role played by tax agents and BAS agents, knowledge, skills and experience relevant to the Board's functions and excellent communication skills, and will be of high standing in their profession and the community.

The positions of Chair and members of the Board will be advertised on APSjobs www.apsjobs.gov.au. Selection documentation may be obtained by emailing taxagentservices@treasury.gov.au. Applications are sought by 22 May 2009.

Source: Hon Chris Bowen MP, Assistant Treasurer and Minister for Competition Policy and Consumer Affairs Media Release: 034: *Applications for Appointment to the New Tax Practitioners Board* 06/05/2009

<http://assistant.treasurer.gov.au/DisplayDocs.aspx?doc=pressreleases/2009/034.htm&pageID=003&min=ceb&Year=&DocType=>

10 British Tax Review

Professor Judith Freedman, Editor, *British Tax Review* has had some inquiries about whether *British Tax Review* is available on-line. Please note that issues from 1998 up to and including the current issue can be found on Westlaw.

11 Tax, Accounting, Economics and Law Related Meetings

Local

Ninth Atax International Tax Administration Conference, Sydney, 8-9 April 2010. If you are interested in presenting a paper at the above conference please submit an abstract of the proposed paper and a brief biographical sketch of the author(s) and relevant contact details by Friday 11 September 2009. The theme of the 2010 conference will be Tax Administration: Building Bridges. Abstracts should be sent to Kathrin Bain at k.bain@unsw.edu.au by Friday 11 September 2009.

Academic enquiries:

Dr Binh Tran-Nam, Phone +61 2 9385 9561, Fax +61 2 9385 9515 b.tran-nam@unsw.edu.au

Dr Michael Walpole Phone +61 2 9385 9526, Fax +61 2 9385 9515 m.walpole@unsw.edu.au

Administrative enquiries

Kathrin Bain Phone +61 2 9385 9541, Fax +61 2 9385 9515 k.bain@unsw.edu.au

Tax in ASEAN and China: Regional challenges and integration Conference, Atax, University of New South Wales, 17 July 2009.

- Professor Richard Cullen (HKU) – path dependency HK
- Associate Professor Binh Tran Nam (Atax) – Vietnam
- Dr Sunita Jogarajan (UniMelb) – ASEAN integration

- Professor Andrew Halkyard (HKU) – Tax incentives in HK & Singapore or anti-avoidance
 - Professor Robert Deutsch & Kathrin Bain (Atax) – Regional DTAs
 - Associate Professor Stephen Phua (NUS) - Singapore
 - Nolan Sharkey (Atax) - China
 - Professor Hans Hendrichske (UNSW Chinese Studies)- China
 - Associate Professor Margaret McKerchar (Atax) & Ass. Professor Loo Ern Chen (UTM) – Malaysia
 - Associate Professor Maria Dybal (MQU) & Dr David Chaikin (USyd) – The Philippines
- Conference Objectives

This conference brings together leading scholars from Australia and the region with an interest in taxation in China and the ASEAN region. It will generate critical insights into regional tax integration and the role that the Countries in the region play in this process. The challenges inherent in applying tax concepts developed outside the region to the dynamic economies therein will also be reviewed. Finally, this conference seeks to establish a research network between regional and Australian scholars. It will be a first step in developing a critical mass of tax expertise and research on tax in China and ASEAN

Themes

Path dependency (Asian tax for Asian Countries?)

Integration, revenue sharing and cross border jurisdiction

Integrity in the domestic economy and the impact on integrity in the regional economy

Venue: UNSW; Registration: \$350 Contact: Nolan Sharkey nolan.sharkey@unsw.edu.au

Online registration will open in June. <http://www.atax.unsw.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 Jessi Guy (02) 8223 0043 or email

jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>

Twenty Second Annual Australasian Tax Teachers Association Conference 2010, “Changing times – changing taxes?” 20 - 22 January 2010, University of New South Wales, Sydney, Australia. Hosted by the Australian School of Taxation (Atax) and the School of Business Law and Taxation, UNSW. Organising committee: Helen Hodgson (Chair); John Taylor, Chris Evans, Fiona Martin, Michael Walpole, Bill Butcher. Website: <http://www.atax.unsw.edu.au/attaconference> Email: attaconference@unsw.edu.au;

University of Sydney, Ross Parsons Centre of Commercial, Corporate and Taxation Law, Seminar Series, **Taxation series 2009**. Sydney Law School, Building F10, Eastern Ave, University of Sydney. Nine seminars held from 23 March to 3 November.

Carson McNeill, International Monetary Fund, *Trends in Tax Administration in Developing Countries*, Wed 27 May, 7.30-9.15am \$66

Professor Stafford Smiley, Georgetown Law Centre, *Tax Reform under President Obama* Tue 4 August, 6.00-7.15pm \$66

Professor Jinyan Li, Osgoode Hall Law School, York University, Toronto, *Chinese Taxation: The Great Leap Forward?* Wed 26 August, 12.30-2.00pm \$66

Professor Alvin Warren, Ropes & Gray Professor of Law, Harvard Law School, *Tax Policy after the Financial Crisis*, Mon 19 October, 6.00-8.00pm FREE

Professor Tim Edgar, University of Western Ontario, *Is TOFA Finally Over? A View from Canada*, Tue 27 October, 6.00-7.15pm \$66

Brian J Arnold, Consultant, Goodmans LLP, Toronto, *Interminable International Tax Reform* Tue 3 November, 5.30-7.00pm \$66

tel +61 2 9351 0385

Email law.parsons@usyd.edu.au; <http://www.law.usyd.edu.au/parsons>

Brochure http://www.law.usyd.edu.au/events/2009/Parson_Series_brochure_09.pdf

University of Sydney, Sydney Law School Single unit enrolment Taxation Law Semester 2 2009

Australian Import/ Export Laws LAWS6870-2 Tuesday Evenings-Semester 2 Adj A/Prof Alan Bennett*

Carbon Trading, Derivatives & Taxation LAWS6936-54 Sept 30 & Oct 1-3 (9:00-5:00) Ms Celeste Black/ Dr Tim Stephens/ Ms Petrea Bradford*/ Mr Scott Farrell*

Chinese International Taxation LAWS6091-54 Aug 19-21, & 24, 25 Prof Jinyan Li*

Comparative Income Taxation LAWS6170-51 Oct 29, 30 & Nov 2-4 (9:00- 3:30)

Prof Brian Arnold* Comparative Taxation of Financial Transactions LAWS6906-51 Oct 21-23 & 26,27 (9:00-3:30)

Prof Tim Edgar* Comparative Value Added Tax LAWS6814-54 Sept 23-25 & 28,29 (8:30-4:00)

A/Prof Rebecca Millar GST- International Issues LAWS6891-54 Oct 7-9 & 12,13 (8:30-4:00)

Ms Kate Miles/A/Prof Luke Nottage

Law of Tax Administration LAWS6112-54 Aug 26-28, 31 & Sept 1 Adj Prof Cynthia Coleman

Public Policy LAWS6257-54 Sept 24-26 & 28, 29 (9:15- 5:00) Prof Patricia Apps

Stamp Duties LAWS6124-2 Tuesday Evenings-Semester 2 Mr Richmond*

Tax Law in Asia & the Pacific LAWS6200-2 Wednesday Evenings-Semester 2 Prof Lee Burns

Tax Litigation LAWS6107-2 Thursday Evenings-Semester 2 Mr Roger Hamilton SC*

Tax of CFCs, FIFs, & Transferor Trusts LAWS6129-54 Sept 16-18 & 21, 22(9:00-3:30) Prof Lee Burns

Taxation of Business & Investment Income B LAWS6841-5 Aug 12-14 & 17, 18 (9:00-3:30) Prof Graeme Cooper

Taxation of Corporate Groups LAWS6244-54 Sept 23-25 & 28,29 (9:00- 3:30) Prof Richard Vann

Taxation of Mergers & Acquisitions LAWS6892-54 Oct 14-16 & 19,20 (9:30-3:30) Prof Graeme Cooper

Taxation of Remuneration LAWS6009-2 Friday Mornings (8.30-10.30am) - Semester 2 Ms Celeste Black

Taxation of Superannuation & Insurance LAWS6127-2 Tuesday Evenings- Semester 2 Mr Shayne Carter*/ Mr Andrew Mills*

The Impact of Tax on Business Structures & Operations LAWS6825-2 Monday Evenings-Semester 2 Ms Chloe Burnett/

Transfer Pricing in International Taxation LAWS6123-2 Thursday Evenings- Semester 2 Ms Melissa Heath*

US International Taxation LAWS6171-53 Jul 29-31 & Aug 3-7 (9:00-12.30)

Prof Stafford Smiley*

See also http://www.law.usyd.edu.au/LPD/docs_pdfs/2009/SUETax2009.pdf for details on each subject and subjects offered for Taxation Law Semester 2 2009.

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>

Procedural Law in the Context of Community Law and Domestic Law, Rust, Austria, 2-4 July 2009, Institute for Austrian and International Tax Law of WU (Vienna University of

Economics and Business) together with support of IFA (International Fiscal Association), Austrian Branch. More than 24 National Reports covering eight main topics are being prepared and will be presented in order to give way to a throughout discussion and analysis of differences between domestic constitutional principles and procedural rules of the EC countries in the context of community law. Special focus will also be laid on community law requirements for tax treaties, state aid and customs. Furthermore the necessity of a harmonization of procedural rules for a future CCCTB or EU tax will be discussed. Additionally there will be the possibility to present own research topics in frame of a “poster session”. For further details please see our “invitation”. 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. Please find the invitation and the application form on our website www.wu.ac.at/taxlaw

8th International Tax Law Summer Conference, Rust (Burgenland) 5-9 July 2008. Please find the detailed program of our case study conference (and the application form, as well) at our website www.wu.ac.at/taxlaw. It is still possible to register. Registrations will be handled on a first come first served basis. For further information please approach b.ender@wt-akademie.at

Institute for Fiscal Studies Conferences and seminars

<http://www1.ifs.org.uk/conferences/index.shtml>

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For 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

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: itacourses@ibfd.org

International Tax Academy

ITA Courses in Amsterdam

20-31 July Summer Course – Principles of International and Comparative Taxation

10-14 August Practical Application of Tax Treaties

5-9 October Financial Instruments and Tax Planning

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. 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

International Tax Planning Association Forthcoming meetings

<http://www.itpa.org/meetings.html>

Society of Legal Scholars conference, University of Keele, 7-10 September 2009.

<http://www.legalscholars.ac.uk/keele/index.cfm> The Taxation Law subject section will meet on Monday 7th and Tuesday 8th September. Members may wish to consider addressing the theme of the conference, which this year is 'Advancing Legal Education: Celebrating 100 Years of Legal Scholarship'. That aside, papers would be welcomed on any area of taxation law, from any jurisdiction, and from colleagues at all career levels. Papers reflecting postgraduate research in progress are most welcome.

Tax expenditures and public policy in comparative perspective: an international

conference, Toronto, 11-12 September 2009, organized jointly with Professors Neil Brooks and Jinyan Li, and including leading scholars from Canada, the US, Europe and Australia (funded by the Canadian Tax Foundation, York University and Osgoode Hall Law School). This conference will bring Canadian and international experts together to shed new light on government spending through the tax system. Speakers will examine possible reasons for the rising importance of tax expenditures, and recent efforts around the world to improve their design and transparency. The conference will draw on experts at York University to take a close look at key tax expenditure programs in selected areas such as health policy, education policy, assistance for low wage workers, business incentives and financing arts & culture. Admission/Registration: This conference is by invitation only.

<http://eventful.com/toronto/events/tax-expenditures-and-public-policy-comparative-/E0-001-018482680-2>

18th Tax Research Network conference, Cardiff, Wales on the 10th & 11th September 2009, hosted by the Cardiff School of Management, University of Wales Institute, Cardiff. **A New Agenda for Tax?** Call for papers. The past year has been particularly challenging economically, across the world. Governments are struggling in global and national contexts to address issues arising from the credit crunch, recession and the social issues that flow from that. These challenges are leading to new thinking and new conceptualisations.

The organisers welcome papers from across the globe, disciplines and indeed topics.

However, presenters are invited to address how tax research might make a contribution, empirically or methodologically, to meeting these new global challenges. Full papers will be required by July 2009. Conference organisers: Professor Rebecca Boden

(RBoden@uwic.ac.uk) and Malcolm James (MDJames@uwic.ac.uk), both of the Institute for Social Innovation, Cardiff School of Management, University of Wales Institute, Cardiff (UWIC). <http://www2.warwick.ac.uk/fac/soc/wbs/research/trn/events/currentconference/>

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> 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 (TLRP), Asian Institute of International Financial Law
www.AIIFL.com, Faculty of Law, University of Hong Kong, 2nd International Conference -
Friday, 29 January 2010, **Green taxation in East Asia: problems and prospects**
Venue: Council Chamber, 8/F Meng Wah Complex, The University of Hong Kong, Pokfulam
Road, Hong Kong

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. 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).

Presenters and Commentators A number noted tax policy specialists and public policy commentators from a range of jurisdictions have already advised that they plan to attend the conference, including:

- Professor Neil H. Buchanan, George Washington University, USA.
- Stacy Choong, Tax Lawyer, Singapore.
- Professor Art Cockfield, Queen's University, Kingston, Canada.
- Professor David Duff, University of British Columbia, Canada.
- Shelley Griffiths, University of Otago, New Zealand.
- Wayne Gumley, Monash University, Melbourne, Australia.
- Professor Rick Krever, Monash University, Melbourne, Australia..
- Christine Loh, CEO, Civic Exchange, Hong Kong.
- Professor Janet Milne, Vermont Law School, USA.
- Christina Ng, Tax Lawyer, Singapore.
- Professor Michael Rodi, Universitaet Greifswald, Germany.
- Professor Richard Simmons, Lingnan University, Hong Kong.
- Professor Natalie Stoianoff, University of Technology, Sydney, Australia.
- Jeff Vanderwolk, Tax Lawyer, Hong Kong.

Participants: We welcome enquiries from anyone who may be interested in attending the conference. Registration for conference participants will be free.

Registration form at <http://law.hku.hk/aiifl/research/taxation.html>

Please contact either Richard Cullen or Flora Leung (contact details below) at Hong Kong University (HKU) if you plan to attend - or would like more information:

- Richard Cullen, Phone: + 852 - 2859 2963 Email: richard.cullen@gmail.com or
- Flora Leung, Phone: + 852 - 28592941, Fax: + 852 - 25498495 Email: fkleung@hku.hk

You can find out more about the TLRP at: <http://law.hku.hk/aiifl/research/taxation.html>

You can find out more about Robert Black College (HKU's accommodation hostel for visiting academics) at: <http://www.hku.hk/rblack/introduction/index.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. 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 ;

http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951

March 25 Wednesday, Mark Gergen, University of Texas at Austin, ‘ Why Strong Third Party Penalties are an Essential Tool for Discouraging Taxpayers from Taking Aggressive Positions in Reporting on Matters of Factual or Legal Uncertainty.’

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

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

(2009) 24 (1) *Australian Tax Forum*

Papers from the Musgrave Memorial Colloquium on taxation and risk taking - John G Head

Musgrave on taxation: theme and variations - John G Head

Notes on taxation and risk taking - Alan J Auerbach

Risk, rents and regressivity revisited - Reuven S Avi-Yonah

Revisiting tax losses - Thomas Abhayaratna and Shane Johnson

Identifying tax losses entitled to full loss offsets in a business profits tax under the Domar-Musgrave risk model - Michael J McIntyre

Revenue risk and revenue timing: a view from rational choice politics - Geoffrey Brennan and Michael Brooks

(2008) 6 (2) *eJournal of Tax Research*

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

- Paulo Reis Mourão - The Consequence of Fiscal Illusion on Economic Growth

- **Maurice Cashmere** and **Rodney Fisher** - Defining Ordinary Income after McNeil

- **Clinton Alley** and **Duncan Bentley** - The Increasing Imperative of Cross-Disciplinary Research in Tax

- **Wollela Abehodie Yesegat** - Value Added Tax Administration in Ethiopia: A Reflection of Problems

- Konstantinos Eleftheriou - Modelling the Effects of Corporate Taxation in the Underground Economy

Henry, Ken 'Contemporary challenges in fiscal policy' - Address to the Australian Business Economists, Sydney, 19 May 2009

<http://www.treasury.gov.au/contentitem.asp?NavId=008&ContentID=1546>

Ingles, David *Reforming capital gains taxation in Australia*, The Australia Institute, April 2009 http://apo.org.au/sites/default/files/cap_gains.pdf

(2009) 15 (1) *New Zealand Journal of Taxation Law and Policy*

- **A Sawyer** & LM Tan, "Editorial"

- Keith Rankin, "Comment: Personal Tax Cuts and Recession Assistance Policies: 2009-2011"

- **Peter Vial**, "The Sustainability of the New Zealand Tax Base: Are We at the End of the Road for the New Zealand Tax System?"

- Sabrina Muck, "Trans-Tasman Imputation and the Need for Mutual Recognition: A Comparative Analysis with the European Union Taxation of Cross-Border Investment"

(2008) 14 (4) *New Zealand Journal of Taxation Law and Policy*

- **A Sawyer** & LM Tan, "Editorial"

- **Mark Keating**, "Comment: New Zealand's Tax Dispute Procedure - Time for a Change"

- Jonathan Barrett, "Progressive Income Taxation Revisited"

- **Craig Elliffe**, Alastair Marsden and Russell Poskitt, "The Impact of the Approved Issuer Levy on the New Zealand Dollar Domestic Interest Rates"

- David E Spencer, "Liechtenstein and the Subprime Crisis: Systemic Issues in the International Financial and Taxation System"

(2009) 14 (3) *New Zealand Journal of Taxation Law and Policy*

- **A Sawyer** & LM Tan, "Editorial"

- Riaan Geldenhuys & Eugen Trombitas, "Comment: Blakeley v CIR and the Non-Disclosure Right: A Decision Out of Context"

- **Kevin Holmes**, "Comment: Should Accountants Determine How Much Tax We Pay?: International Accounting Standards vs Taxable Income and Capital Gains"

- **Wollela Abehodie Yesgat**, "A Comparative Analysis of VAT/GST Design in Ethiopia, Kenya and New Zealand"

- Jilnought Wong, Norman Wong and Caroline Wilberfoss, "The Impact of the Reduction in Company Tax Rate and Deferred Taxes in New Zealand"

- **Lisa Marriott**, "'The Ant and the Grasshopper' or the Australian/New Zealand Approach to the Taxation of Retirement Savings Since 1980"

- **Helen Hodgson**, "Taxing the Family - The Tax Unit: Should New Zealand Adopt a Family-Based Income Tax?"

(2009) 43 (10) *Taxation in Australia*

Tax break or investment allowance? - Peter Slegers and Lee Jurga

Kennon v Spry: predicting the future of the discretionary trust in Australian tax law

John Glover

The latest changes to the small business CGT concessions - **Robert Allerdice**

Taxation of Financial Arrangements and the financial reports methodology - Aldrin De Zilva and Andrew Hubbard

Walpole, Michael *Proposals for the reform of the taxation of goodwill in Australia*, Sydney, Australian Tax Research Foundation, 2009

Overseas

(2008) 61 (4, Part 1) *National Tax Journal*

- Tax Motivated Takings - Thomas J Miceli, Kathleen Segerson, and C.F. Sirmans
- Distributional Consequences of Converting the Property Tax to a Land Value Tax: Replication and Extension of England and Zhao - John H Bowman and Michael E Bell
- The Impact of School District Consolidation on Housing Prices - Yue Hu and John Yinger
- The Income Elasticity of Gross Casino Revenues: Short-Run and Long-Run Estimates - Mark W Nichols and Mehmet Serkan Tosun
- Thin Markets and Property Tax Inequities: A Multinomial Approach - Daniel P McMillen and Rachel N Weber
- Forum on tax research in economics and accounting: select papers from the 2007 UNC tax symposium
- Why Do Nonprofits Have Taxable Subsidiaries? Michelle H Yetman and Robert J Yetman
- Taxes and Financial Assets: Valuing Permanently Reinvested Foreign Earnings - Lisa Bryant-Kutcher, Lisa Eiler, and David A Guenther
- Taxes and Ex-day Returns: Evidence from Germany and the UK - Meziame Lasfer
- Methods of Capital Gains Taxation and the Impact on Asset Prices and Welfare - Marco Sahm

(2008) 61 (4, Part 2) *National Tax Journal*

- Using Technology to Simplify Individual Tax Filing - Joseph Bankman
- Technology and Taxation in Developing Countries: From Hand to Mouse - Richard M Bird and Eric M. Zolt
- The SSTP and Technology: Implications for the Future of the Sales Tax - William F Fox, LeAnn Luna, and Matthew N Murray
- Genes as Tags: The Tax Implications of Widely Available Genetic Information - Kyle Logue and Joel Slemrod
- Problems and Promise of Smart Cards in Taxation - Frank A Cowell
- The Future of Tax Privacy - Paul Schwartz

(2008) 28 (1) *Virginia Tax Review*

- Rethinking Tax Nexus and Apportionment - Edward Zelinsky
- Value in the Eye of the Beholder: The Valuation of Intangibles for Transfer Pricing Purposes - Yariv Brauner
- The Quest to Tax Financial Income in a Global Economy: Emerging to an Allocation Phase - Ilan Benshalom
- Time to Start Over on Deferred Compensation - Michael Doran
- Should Tax Informants Be Paid? The Law and Economics of a Government Monopsony - Kneave Riggall

(2008) 28 (2) *Virginia Tax Review*

- Comment on Yin, Reforming the Taxation of Foreign Direct Investment by U.S. Taxpayers - Reuven S Avi-Yonah
- A Blueprint for Tax Reform and Health Reform - Leonard E Burman
- Comment on Leonard E. Burman, "A Blueprint for Tax Reform and Health Reform" - Alan D Viard
- Is the Corporate Tax System "Broken"? - Karen C. Burke
- The Empty Promise of Estate Tax Repeal - Grayson MP McCouch
- Transfer Tax Reform After EGTRRA-2001: Reconstruction or Further Deconstruction? - Mildred Wigfall Robinson
- The Corporation as Administrative Agency: Tax Expenditures and Institutional Design - Eric T Laity

13 Quotable quotes

“This is story-telling of extraordinary complexity. And while it hasn't tested Ross, it clearly has exceeded the reading age of many.

Consider, for example, the reporting of the budget in the Wall Street Journal Asia last week. According to that reporting, in all of the decisions taken by the Government in response to the global recession, the only ones that will have any stimulatory impact on the economy are the 'tiny' personal income tax cuts announced in the 2008-09 Budget. The journal also informs its unfortunate readers that revenue downgrades alone would not have driven the Australian budget into deficit. And to cap it off, readers were told, in what is surely one of the most ironic sentences ever uttered in macroeconomic analysis, that '(t)his Keynesian revival comes at a particularly bad time, given that tax revenues are falling as the economy slows, a normal feature of economic downturns'. Apparently, the right time for a 'Keynesian revival', involving the spending of large amounts of public money, is when tax revenue is strong and rising, a normal feature of economic boom times.”

Source: Henry, Ken 'Contemporary challenges in fiscal policy' - Address to the Australian Business Economists, Sydney, 19 May 2009

<http://www.treasury.gov.au/contentitem.asp?NavId=008&ContentID=1546>

International Conference

Comparative Tax Law and Culture

June 9-11, 2009

Monash University Prato Centre, Prato, Italy

Organizers: Tsilly Dagan, Rick Krever, Assaf Likhovski, Yoram Margalioth

All sessions will take place at the Monash University Prato Center, Prato, Italy, Sala Veneziana



The Conference's Website:

<http://www.law.tau.ac.il/Eng/tax>

Registration:

<http://ecommerce.buseco.monash.edu.au/product.asp?plD=112&cID=12&c=81039>

Administrative Organization at the Prato Center:

Sasha Perugini

Email: Sasha.Perugini@adm.monash.edu.au

Monday, June 8, 2009

17:00-19:00

Arnold Bloch Leibler reception
[Terrace of the Prato Center]

Tuesday, June 9, 2009

I. Taxation in Asia

09:00-10:15

From Mumbai to Shanghai, With a Side Trip to Hong Kong: China, India, and The Future of Progressive Taxation in an Asian-Led World
Michael Livingston, Rutgers University School of Law
Commentator: **Jinyan Li**

10:15-11:30

The General Anti-Avoidance Rule (GAAR) in Canada and China: A Cross-Cultural Inquiry of Tax Transplants
Jinyan Li, Osgoode Hall Law School, York University
Commentator: **Carlo Garbarino**

11:30-11:45 COFFEE BREAK

11:45-13:00

Taxation in a "Socialist Market Economy": How Globalisation and Modernisation are Causing a Fundamental Shift in the Fiscal Relationship between China's Central Government and the Provincial Governments
Li Jin, Jinan University & **Rick Krever**, Monash University Faculty of Business and Economics
Commentator: **Neil Brooks**

13:00-14:30 LUNCH

II. Comparative Tax Politics and Tax Reforms

14:30-15:45

Comparative Taxation and Legal Theory: A Model of the Structure and Evolution of Tax Systems
Carlo Garbarino, Bocconi University Law Department
Commentator: **Kathryn James**

15:45-16:00 COFFEE BREAK

16:00-17:15

Transplanting British Income Tax Law to Mandatory Palestine
Assaf Likhovski, Tel Aviv University Faculty of Law
Commentator: **Michael Livingston**

Wednesday, June 10, 2009

09:00-10:15

The Public Control of Corporate Power: Revisiting the Origins of the 1909 U.S. Corporate Tax From a Comparative Perspective
Ajay Mehrotra, Indiana University School of Law
Commentator: **Adam Chodorow**

10:15-11:30

Comparative Perspectives on the Value Add - Four Decades of Value Added Tax Reform in Australia, Canada and the United States
Kathryn James, Monash University Faculty of Law
Commentator: **Rick Krever**

11:30-11:45 COFFEE BREAK

11:45-13:00

The Taxation of Wealth Transfers in Comparative Perspective
David G. Duff, University of British Columbia Faculty of Law
Commentator: **Marjorie Kornhauser**

13:00-14:30 LUNCH

14:30-15:45

Tax Ratios, Tax Mixes, and Tax Reforms: Convergence and Persistence
Neil Brooks, Osgoode Hall Law School, York University
Commentator: **Sagit Leviner**

15:45-16:00 COFFEE BREAK

III. Comparative Notions of Income, Expenses and the Family

16:00-17:15

Wedded to the Joint Return: Culture and the Persistence of the Marital Unit in the American Income Tax
Marjorie E. Kornhauser, Arizona State University College of Law
Commentator: **Ajay Mehrotra**

19:00-21:00 DINNER

[Il Baghino, Via Dell' Accademia 9]

Thursday, June 11, 2009

09:00-10:15

The Social Norm of Tipping, its Correlation with Inequality and with Differences in Tax Treatment across Countries
Yoram Margalioth, Tel Aviv University Faculty of Law
Commentator: **Tsilly Dagan**

10:15-10:30 COFFEE BREAK

10:30-11:45

Ordinary People Necessary Choices: A Comparative Study of Childcare Expenses
Tsilly Dagan, Bar Ilan University Faculty of Law
Commentator: **David G. Duff**

11:45-12:30

Concluding Remarks

12:30-14:00 LUNCH

Professional Development

Seminars and Conventions

Student Members can access the Taxation Institute's education events at significantly discounted rates that previously have only been available to full Members. Some events are suitable to the level of learning that students require.

The Taxation Institute hosts an extensive program of over 340 events annually. All professional development events are delivered by experts in their field.

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Contact your local state office to discover what is available in your area.

Opinion leader

The Taxation Institute is dedicated to advocating improvements in tax law and administration and has a proud reputation as an independent opinion leader in tax.

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By attending events at reduced Member rates or **sometimes even for free**, you will be able to network with fellow students, prospective employers and future colleagues. Networking is a very important part of sharing tax knowledge and gaining a better understanding of how tax issues are managed across the profession.

Tax Careers @ www.taxinstitute.com.au

Hosted by the Taxation Institute of Australia and open to all Members and tax professionals Australia-wide, this service aims to unite employers who are seeking suitably experienced tax staff and job seekers who are looking for a new job or career advancement in tax.

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Taxation in Australia

Written by practitioners, this monthly journal includes the latest tax news, rulings, ATO developments, product information and handy tips.



TaxVine e-newsletter

Informative weekly e-newsletter with a helpful overview of the latest tax news and technical updates. Updated daily online.



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- Convenient access to cases, rulings, legislation, Taxation Institute seminar and convention papers, and submissions on tax policy, administration and technical matters
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 Please tick this box if you do not wish to receive correspondence from the Taxation Institute.

ATTA News June 2009

<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

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

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1 Presidential column

Hi everyone

Hopefully by the time this Newsletter finds its way to members, most academics would have completed most of their marking for semester 1, 2009. It is hard to imagine that half of the year has already nearly passed and before long we will all be renewing acquaintances at ATTA 2010.

In between semesters, I hope that everyone has the opportunity to have some 'down-time' and relax away from the pressures of teaching and research before we start in earnest again for the coming semester.

As usual, set out below are some important dates for your diary.

2010 Hill ATTA Medal – 30 June deadline is fast-approaching!!!

Please send any nominations for the 2010 Hill ATTA Medal to me (Dale.Pinto@cbs.curtin.edu.au) by 30 June 2009. Please include a paragraph in support of the application. All nominations and supporting statements will be considered by the Executive following the deadline.

CCH and ATTA Doctoral Series

Details regarding this series were published in the March 2009 ATTA Newsletter. Please send submissions on or before the 2009 cut-off date of 31 August 2009 to Professor Dale Pinto (Dale.Pinto@cbs.curtin.edu.au), including a brief statement on the status of the award (whether awarded or approved), details of the supervisors of the degree, and copies of the examiners' formal reports on the thesis.

Best wishes

Professor Dale Pinto
President
Dale.Pinto@cbs.curtin.edu.au

2 ATTA Conference 2010

Planning for the conference is well under way. The venues are all in place and keynote speakers are confirmed. Sponsors are being lined up, social events being finalised and we are looking forward to receiving plenty of abstracts on the conference theme of "Changing Times - Changing Taxes" (and a few not on that theme) once the call for papers is sent out next month. Don't forget to alert your PhD students to the possibility of submitting a proposal for the Doctoral day preceding the conference (Wednesday 20 January).

We are currently negotiating with the university to provide excellent value (low cost) conference accommodation in the newly built University Village right next to the conference venue. We expect a heavy demand for this accommodation, so you will need to register early to secure one of these rooms. We also have a range of other accommodation options available, including at Coogee Beach if you are planning to bring your family.

The conference website will be formally launched in the next few weeks and will contain more information on all of these aspects.

We look forward to seeing you all in Sydney next January.

Helen Hodgson and the ATTA2010 Conference Team

3 The CCH ATTA Doctoral Series

Call for Expressions of Interest

Expressions of interest are called for doctoral submissions to be considered for the inaugural issue of The CCH ATTA Doctoral Series that was approved to proceed at the ATTA 2009 AGM in Christchurch, New Zealand.

Applicants need to follow the guidelines listed below which have been agreed to by the Doctoral Series Editorial Board (DSEB), consisting of:

- Jonathan Mendel – Publisher/Sponsor representative
- Professor Chris Evans – ATTA representative
- Professor Rick Krever – ATTA representative
- Professor Dale Pinto – ATTA representative

1. To be eligible for submission for possible publication in The CCH ATTA Doctoral Series, a doctoral thesis must be at least at the stage of having been approved for award of the degree, but need not be awarded at the time of submission.

2. Submissions must be made to the DSEB by the relevant cut-off date for a year to be considered for possible publication in the series in that year. For 2009, the cut-off date is 31 August 2009.
3. Theses from any period will be considered by the DSEB for possible publication in the series. However, the currency, relevance and topical interest of the thesis will be among the considerations taken into account by the DSEB in selecting a thesis for possible publication.
4. If a thesis which is submitted by an author needs to be updated/edited in the view of the DSEB then the author undertakes to carry out any updates/edits to the satisfaction of the DSEB within time frames which the DSEB specifies.
5. Submissions are open to ATTA members.
6. Doctoral submissions may include submitted PhD or SJD theses.
7. The DSEB may decide not to publish any submissions received in a particular year.
8. The decisions of the DSEB are final and no correspondence will be entered into.

Please send submissions on or before the 2009 cut-off date of 31 August 2009 to Professor Dale Pinto (Dale.Pinto@cbs.curtin.edu.au), including a brief statement on the status of the award (whether awarded or approved), details of the supervisors of the degree, and copies of the examiners' formal reports on the thesis.

4 Arrivals, departures and honours

Jason Kerr works in Law & Practice at the ATO developing law learning products. He lives in Brisbane, has two children (who try and keep him young while making him realise how old he is). He is also currently doing a PhD (with Chris Evans and Margaret McKerchar) and his topic: 'The impact of simplification on the tax morale of Australian personal taxpayers'

Dr Marjon Weerepas, Assistant Professor in the Tax Law Department at the University of Maastricht, is currently visiting Atax as part of her sabbatical leave. She will be based at Atax for about 7 weeks, and commenced on 18 May 2009. Marjon's teaching specialisation includes Dutch income tax, wage tax and social security contributions, and cross-border employment taxation and social security contributions. Her research focuses on cross-border employment, especially frontier workers. While at Atax, Marjon will work on a comparative study of cross-border employment. The aim of her research is to compare and to contrast the Dutch and Australian legislation and jurisprudence in the areas of employment taxes and social security contributions, especially in cross-border situations.

Professor **Chris Ohms** from Auckland University of Technology is on 5 weeks research leave, from 15 June 2009 at the Australian School of Taxation (Atax) University of New South Wales.

5 Vacancies

Tax Design Advisory Panel

Treasury is seeking to establish by tender a standing Tax Design Advisory Panel of suitably qualified and experienced experts to provide advice on the consideration of tax and superannuation policy issues and the design and implementation of relevant changes to the system. This will assist Treasury in its role of providing advice to Government on effective taxation and retirement income arrangements.

The Request for Tender has been published and can be viewed on AusTender
<https://www.tenders.gov.au/?event=public.atm.show&ATMUID=75FD0A2F-0935-69FD-03004758A1BC6F26>

The closing time is 3.00 pm 22 June 2009.

For enquiries, please contact Jonathan Rollings by phoning him on (02) 6263 3012 or emailing him at jonathan.rollings@treasury.gov.au

Agency	Inspector-General of Taxation
Local Title	Senior Executive Band 2
Position	Deputy Inspector-General of Taxation
Remuneration	\$200,000 – \$234,000 per annum and access to a superannuation scheme
Closing date	3 July 2009
Tenure	Ongoing or on a fixed term of up to five years
Contact person	Mr Ali Noroozi or Mr Rick Matthews 02 8239 2111 or recruitment@igt.gov.au

Location Sydney - applicants from other locations who are prepared to spend the majority of each week in Sydney will be considered

Notes Open to people inside and outside the Australian Public Service. You must be an Australian Citizen and if successful be prepared to undergo a security clearance.

Selection Criteria

Deputy Inspector General of Taxation
SES BAND 2

Following are criteria against which applicants for this position will be assessed. It is in your interest to frame your supporting statement with these criteria in mind. Emphasis will be placed on an applicant's experience in relation to the first part of criterion 6.

1. Shapes Strategic Thinking
 - Inspires a sense of purpose and direction
 - Focuses strategically
 - Harnesses information and opportunities
 - Shows judgement, intelligence and commonsense
2. Achieves Results
 - Builds organisational capability and responsiveness
 - Marshals professional expertise

- Steers and implements change and deals with uncertainty
- Ensures closure and delivers on intended results
- 3. Exemplifies Personal Drive and Integrity
- Demonstrates public service professionalism and probity
- Engages with risk and shows personal courage
- Commits to action
- Displays resilience
- Demonstrates self awareness and a commitment to personal development
- 4. Cultivates Productive Working Relationships
- Nurtures internal and external relationships
- Facilitates cooperation and partnerships
- Values individual differences and diversity
- Guides, mentors and develops people
- 5. Communicates With Influence
- Communicates clearly
- Listens, understands and adapts to audience
- Negotiates persuasively
- 6. Specialist Criteria
- Demonstrated knowledge of tax and public administration, and the application of taxation laws
- Relevant tertiary qualifications are highly desirable

Position Description

The Inspector-General of Taxation (IGT) undertakes reviews aimed at:

- improving the administration of the tax laws for the benefit of all taxpayers;
- providing independent advice to the Government on the administration of the tax laws; and
- identifying systemic issues in the administration of the tax laws.
-

The IGT is seeking a person with excellent leadership, investigation, communication, report writing and management skills to be his Deputy. The position of Deputy Inspector-General provides crucial support to the Inspector-General in both undertaking the program of reviews and in the administration of the agency, including acting as Inspector-General when necessary.

The successful applicant will lead and manage staff undertaking independent reviews into systemic taxation issues in a small office environment. Applicants will be self-motivated and able to liaise with key stakeholders at high levels of Government and the community.

Applicants will have a good knowledge of the tax system and its administration. Relevant tertiary qualifications are highly desirable

The position is located in Sydney, but applicants from other locations who are prepared to spend the majority of each week in Sydney will be considered.

Engagement may be on a specified term of up to five years or on a career basis.

Remuneration will be by way of an employment contract and an attractive salary package will be negotiated commensurate with experience and ability.

Applicants should also be prepared to undergo a security assessment and will need to be Australian citizens.

Duties

1. Support the Inspector-General of Taxation in identifying, reviewing and reporting on systemic taxation matters covered by the Inspector-General of Taxation Act 2003, and in the administration of the agency.
2. Provide strategic direction and advice on the issues needing review.

3. Liaise with the ATO, tax professionals, the community and other government and private sector bodies on issues relating to the functions of the Inspector-General.
 4. Lead review staff or independently conduct reviews.
 5. Manage personnel, financial and other resources as required.
- http://www.igt.gov.au/content/downloads/recruitment/Selection_criteria_Deputy_IGT_2009.rtf

University of Western Australia Winthrop Professor (Law) (Ref 2814)

- Two positions
- Tenurable appointments to commence in February 2010 or as soon as possible thereafter

The Law School is seeking to appoint two eminent scholars to full-time continuing positions as Winthrop Professors of Law at The University of Western Australia. The successful applicants, who will be expected to assume important senior leadership roles in the School, will be scholars with a distinguished record of achievement in research, teaching and service. Although currently the School has particular needs in the areas of Criminal Law and Criminology, Evidence, Resources Law and general Commercial Law, appropriately qualified scholars in any field of law are encouraged to apply.

The University of Western Australia's Faculty of Law was founded in 1927 and is one of the country's premier Law Schools. Within the University's organisational structure Law is a single school faculty with an undergraduate enrolment in excess of 1400 students, drawn substantially from the top 3 per cent of school leavers in Western Australia. The School, which has five research centres, is in the process of expanding its postgraduate coursework and research degree programmes. Further information about the Law School is available at www.law.uwa.edu.au.

Enquiries regarding the positions should be directed to: Professor W J Ford, Dean and Head of School, on (08) 6488 2949 or email dean-law@uwa.edu.au.

Closing Date: Friday 10 July 2009

The University offers a flexibly constructed remuneration package with attractive benefits including generous superannuation and leave provisions, fares to Perth for appointees and their dependants along with a relocation allowance. These and other benefits will be specified in the offer of employment.

Application Details: The Information for Candidates brochure contains details to lodge your application and may be found via a link at <https://www.his.admin.uwa.edu.au/Advertising/2814CandidateInformation.pdf> or by contacting Ms Toni Pilgrim, Human Resources, email toni.pilgrim@uwa.edu.au

6 New Zealand developments

There were few surprises in the recent New Zealand Budget, delivered at the end of May. It had long been suggested that personal tax cuts scheduled to take effect in April 2010 and 2011 were no longer affordable and would be delayed – and no one was disappointed in this regard.

Perhaps the one surprise in the Budget was the changes to KiwiSaver and the New Zealand Superannuation Fund (NZSF). New Zealand has only recently returned to providing tax incentives for retirement saving, with nearly 20 years of trying to persuade individuals of the benefits of saving (without any financial reward). The benefits of KiwiSaver were reduced with the introduction of the National Government in November 2008 (with a reduction in the compulsory employer co-contribution to two per cent, together with removal of other financial benefits). The 2009 Budget further reduced the attractiveness of KiwiSaver with closure of the mortgage diversion facility to new participants.

A blow was dealt to those hoping to retire with a generous state pension, with suspension of contributions to the NZSF for over ten years. Previously the \$2 billion per annum payments were made from government surpluses and no further contributions to the fund are forecast until surpluses return (currently projected in 2020/21). With New Zealand Superannuation currently providing a generous universal payment of 66 per cent of the average wage to those aged over 65, the sustainability of this pension has been questioned. The decision to suspend the NZSF payments (which were intended to assist in pre-funding New Zealand Superannuation) has provoked considerable debate, with leaked Treasury documents showing that the government is a net \$4 billion worse off with this decision.

A primary focus in the Budget was government debt, with the potential for New Zealand's Standard and Poor's rating to be downgraded if debt burdens were increased significantly (as had previously been indicated by the government). Nonetheless, under current projections, net debt is forecast to rise between 40 – 50 per cent over the next five years.

Tertiary education has been particularly hard hit, with reductions in university scholarship funding of NZ\$98 million, removal of a number of funds supporting research and innovation, and disestablishment of many targeted grants. The reduction of scholarships at a time when education is particularly important is viewed as short-sighted, as New Zealand will benefit from skilled workers to boost the economy. Furthermore, the phasing out of the 'Tripartite Adjustment Fund', which was used to fund university salaries, will further reduce the ability of New Zealand Universities to attract top calibre academics in the international market.

The Minister of Finance, Bill English, reiterated the Government's medium-term objective to align the top rates of personal tax, trusts and company tax at a reduced level of 30 per cent. However, no indication was provided as to how this may be achieved in an environment providing a reducing tax intake.

Lisa Marriott

7 United Kingdom developments

Would a chip by any other name taste as sweet?

As if to highlight the administrative and compliance benefits of having a broad based consumption tax, the British Court of Appeal recently confirmed that Pringles Chips (www.pringles.com) are potato chips (www.guardian.co.uk/uk/feedarticle/8517270). This follows an earlier case where courts were required to confirm that Jaffa Cakes, which, based on my research, taste like biscuits, are cakes (www.bbc.co.uk/dna/h2g2/alabaster/A185104).

The status of these foods has been the subject of court action as in Britain most foods are exempt from the 15 percent Value Added Tax, but foods like potato chips and biscuits are not. A court below the Court of Appeal decided Pringles were not chips and should remain exempt

from tax, but the higher court disagreed. Three Court of Appeal judges said the snack contains 'more than enough potato content' to be considered a chip.

This change in the status of Pringles has left Procter and Gamble liable for £100 million of past VAT and £20 million a year in the future. Figures are not available on other costs associated with these cases – including the company's higher legal bill and the reduced time available for the courts to consider other cases.

Dr Patrick Nolan
Chief Economist
REFORM
45 Great Peter Street
London
SW1P 3LT

8 Book review

Tax Questions and Answers by Rodney Fisher and Helen Hodgson, Thomson Reuters, Sydney, 2009, xvi +559 pages, ISBN 9780864606219.

Today's tax teachers have a large variety of textbooks to choose from, regardless of the students they are targeting. It is still difficult to recommend a collection of questions for students to practice, especially one with answers. The questions in this book are arranged following topics in a logical, orthodox sequence. They cover the important areas of residence and source, income capital distinction, tax accounting, tax administration and tax planning.

This book is especially helpful for commerce students who study tax for accounting qualification. These students are trained commercially rather than legally. They have reasonably sound problem solving skills. Questions in this book allow students to understand the law by practicing in a style familiar to them.

This book is also very useful for students from a non-English speaking background. Many of the overseas students studying commerce come from a different cultural, as well as language background, the education they are used to is memory and practice focused, it is also standardised rather than relying on individual understanding. This book helps them to ease into a different learning environment, and to adapt to a new learning style.

This book is also useful for teachers, as the questions vary in style and combination of contents, making it a useful tool when setting assessments. The tutorial questions without answers are not just useful for teachers as a teaching tool, but also for students, as they are forced to think without the aid of answers. These questions not only assist the learning process, but also the students' confidence in solving tax problems.

One drawback of the book is that the questions have a strong calculation focus. There aren't many conceptual questions to build up students' understanding of the law. The book is helpful to ease the students into the subject, and to practice solving problems, but a few more questions at the beginning of chapters to help conceptualise or at the end of chapters to help summarise would further help students understand tax topics.

Eva Huang,
Discipline of Business Law, Faculty of Economics and Business, University of Sydney,
22 June 2009

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, June 2007 and July 2008 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 August or September 2009.

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 Taxwatch.org.au live

“TaxWatch is an independent, non-partisan service which focuses on issues relating to taxation policy and administration in Australia, including proposals for reform.

Through this website, TaxWatch aims to provide clear, reliable and timely information about key aspects of the current tax system in Australia, including comparisons with systems in other countries; a central location for exchanges of information and opinion on tax issues by community organisations, tax experts and the media.

The website provides
information in Tax Facts;
analysis in Tax Policy;
a forum for contributors in Tax Talk;
details of activities in Events.

It also provides links to important material from other sources which would not otherwise be readily accessible.

TaxWatch is an independent, non-partisan service which focuses on issues relating to taxation policy and administration in Australia, including proposals for reform.

TaxWatch also convenes and contributes to round tables, symposiums, conferences and other discussions about tax policy. During 2009, it is preparing background and issues papers for meetings organised by the Community Tax Forum.

People

The Convenor of TaxWatch is Prof Julian Disney, Director of the Social Justice Project at the University of New South Wales. The Research Coordinator is Peter Mellor of the Taxation Law and Policy Research Institute at Monash University.

The Academic Advisory Panel comprises Prof Chris Evans (University of NSW), Prof John Freebairn (University of Melbourne), Prof Rick Krever (Monash University), Ian McAuley (University of Canberra), Cameron Rider (Allens Arthur Robinson), Rosanna Scutella (University of Melbourne) and Julie Smith (Australian National University). While their advice is invaluable, they are not responsible, of course, for the final content of TaxWatch publications.

Sponsor

The Inaugural Sponsor of TaxWatch is the Morawetz Social Justice Fund.”

<http://taxwatch.org.au/home.asp>

11 Tax, Accounting, Economics and Law Related Meetings

Local

The 2009 **Australasian Law Teachers Association (ALTA)** conference is being hosted by the UWS School of Law from Sunday 5th to Wednesday 8th July 2009. The theme is "The doctor as God; the corporation as Queen: What about the country?" The main venue you will be Rosehill Racecourse Grand Stand in the geographic heart of Sydney and close to the Parramatta Justice Precinct. The Revenue Law Interest Group convened by Rob Woellner will meet on Monday 6 July from 3:30-4:30pm and Tuesday 7 July from 3:30-5:30pm. For more details, please contact ALTA09@uws.edu.au;

http://www.alta.edu.au/2009_conference_program.html

Ninth Atax International Tax Administration Conference, Sydney, 8-9 April 2010. If you are interested in presenting a paper at the above conference please submit an abstract of the proposed paper and a brief biographical sketch of the author(s) and relevant contact details by Friday 11 September 2009. The theme of the 2010 conference will be Tax Administration: Building Bridges. Abstracts should be sent to Kathrin Bain at k.bain@unsw.edu.au by Friday 11 September 2009.

Academic enquiries:

Dr Binh Tran-Nam, Phone +61 2 9385 9561, Fax +61 2 9385 9515 b.tran-nam@unsw.edu.au

Dr Michael Walpole Phone +61 2 9385 9526, Fax +61 2 9385 9515 m.walpole@unsw.edu.au

Administrative enquiries

Kathrin Bain Phone +61 2 9385 9541, Fax +61 2 9385 9515 k.bain@unsw.edu.au

Tax in ASEAN and China: Regional challenges and integration Conference, Atax, University of New South Wales, 17 July 2009.

- Professor Richard Cullen (HKU) – path dependency HK
 - Associate Professor Binh Tran Nam (Atax) – Vietnam
 - Dr Sunita Jogarajan (UniMelb) – ASEAN integration
 - Professor Andrew Halkyard (HKU) – Tax incentives in HK & Singapore or anti-avoidance
 - Professor Robert Deutsch & Kathrin Bain (Atax) – Regional DTAs
 - Associate Professor Stephen Phua (NUS) - Singapore
 - Nolan Sharkey (Atax) - China
 - Professor Hans Hendrichske (UNSW Chinese Studies)- China
 - Associate Professor Margaret McKerchar (Atax) & Ass. Professor Loo Ern Chen (UTM) – Malaysia
 - Associate Professor Maria Dybal (MQU) & Dr David Chaikin (USyd) – The Philippines
- Conference Objectives

This conference brings together leading scholars from Australia and the region with an interest in taxation in China and the ASEAN region. It will generate critical insights into regional tax integration and the role that the Countries in the region play in this process. The challenges inherent in applying tax concepts developed outside the region to the dynamic economies therein will also be reviewed. Finally, this conference seeks to establish a research network between regional and Australian scholars. It will be a first step in developing a critical mass of tax expertise and research on tax in China and ASEAN

Themes

Path dependency (Asian tax for Asian Countries?)

Integration, revenue sharing and cross border jurisdiction

Integrity in the domestic economy and the impact on integrity in the regional economy

Venue: UNSW; Registration: \$350 Contact: Nolan Sharkey nolan.sharkey@unsw.edu.au

Online registration will open in June. <http://www.atax.unsw.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 Jessi Guy (02) 8223 0043 or email

jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>

Twenty Second Annual Australasian Tax Teachers Association Conference 2010, “Changing times – changing taxes?” 20 - 22 January 2010, University of New South Wales, Sydney, Australia. Hosted by the Australian School of Taxation (Atax) and the School of Business Law and Taxation, UNSW. Organising committee: Helen Hodgson (Chair); John Taylor, Chris Evans, Fiona Martin, Michael Walpole, Bill Butcher. Website: <http://www.atax.unsw.edu.au/attaconference> Email: attaconference@unsw.edu.au;

University of Sydney, Ross Parsons Centre of Commercial, Corporate and Taxation Law, Seminar Series, **Taxation series 2009**. Sydney Law School, Building F10, Eastern Ave, University of Sydney. Nine seminars held from 23 March to 3 November.

Professor Stafford Smiley, Georgetown Law Centre, *Tax Reform under President Obama*

Tue 4 August, 6.00-7.15pm \$66

Professor Jinyan Li, Osgoode Hall Law School, York University, Toronto, *Chinese Taxation:*

The Great Leap Forward? Wed 26 August, 12.30-2.00pm \$66

Professor Alvin Warren, Ropes & Gray Professor of Law, Harvard Law School, *Tax Policy after the Financial Crisis*, Mon 19 October, 6.00-8.00pm FREE

Professor Tim Edgar, University of Western Ontario, *Is TOFA Finally Over? A View from Canada*, Tue 27 October, 6.00-7.15pm \$66

Brian J Arnold, Consultant, Goodmans LLP, Toronto, *Interminable International Tax Reform*

Tue 3 November, 5.30-7.00pm \$66

tel +61 2 9351 0385

Email law.parsons@usyd.edu.au; <http://www.law.usyd.edu.au/parsons>

Brochure http://www.law.usyd.edu.au/events/2009/Parson_Series_brochure_09.pdf

University of Sydney, Sydney Law School Single unit enrolment **Taxation Law Semester 2 2009**

Australian Import/ Export Laws LAWS6870-2 Tuesday Evenings-Semester 2Adj A/Prof Alan Bennett*

Carbon Trading, Derivatives & Taxation LAWS6936-54 Sept 30 & Oct 1-3 (9:00-5:00) Ms

Celeste Black/ Dr Tim Stephens/ Ms Petrea Bradford*/ Mr Scott Farrell*

Chinese International Taxation LAWS6091-54 Aug 19-21, & 24, 25 Prof Jinyan Li*

Comparative Income Taxation LAWS6170-51 Oct 29, 30 & Nov 2-4 (9:00- 3:30)

Prof Brian Arnold* Comparative Taxation of Financial Transactions LAWS6906-51 Oct 21-23 & 26,27 (9:00-3:30)

Prof Tim Edgar* Comparative Value Added Tax LAWS6814-54 Sept 23-25 & 28,29 (8:30-4:00)

A/Prof Rebecca Millar GST- International Issues LAWS6891-54 Oct 7-9 & 12,13 (8:30-4:00)

Ms Kate Miles/A/Prof Luke Nottage
Law of Tax Administration LAWS6112-54 Aug 26-28, 31 & Sept 1 Adj Prof Cynthia Coleman

Public Policy LAWS6257-54 Sept 24-26 & 28, 29 (9:15- 5:00) Prof Patricia Apps

Stamp Duties LAWS6124-2 Tuesday Evenings-Semester 2 Mr Richmond*

Tax Law in Asia & the Pacific LAWS6200-2 Wednesday Evenings-Semester 2 Prof Lee Burns

Tax Litigation LAWS6107-2 Thursday Evenings-Semester 2 Mr Roger Hamilton SC*

Tax of CFCs, FIFs, & Transferor Trusts LAWS6129-54 Sept 16-18 & 21, 22(9:00-3:30) Prof Lee Burns

Taxation of Business & Investment Income B LAWS6841-5 Aug 12-14 & 17, 18 (9:00-3:30) Prof Graeme Cooper

Taxation of Corporate Groups LAWS6244-54 Sept 23-25 & 28,29 (9:00- 3:30) Prof Richard Vann

Taxation of Mergers & Acquisitions LAWS6892-54 Oct 14-16 & 19,20 (9:30-3:30) Prof Graeme Cooper

Taxation of Remuneration LAWS6009-2 Friday Mornings (8.30-10.30am) - Semester 2 Ms Celeste Black

Taxation of Superannuation & Insurance LAWS6127-2 Tuesday Evenings- Semester 2 Mr Shayne Carter*/ Mr Andrew Mills*

The Impact of Tax on Business Structures & Operations LAWS6825-2 Monday Evenings-Semester 2 Ms Chloe Burnett/

Transfer Pricing in International Taxation LAWS6123-2 Thursday Evenings- Semester 2 Ms Melissa Heath*

US International Taxation LAWS6171-53 Jul 29-31 & Aug 3-7 (9:00-12.30) Prof Stafford Smiley*

See also http://www.law.usyd.edu.au/LPD/docs_pdfs/2009/SUETax2009.pdf for details on each subject and subjects offered for Taxation Law Semester 2 2009.

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>

Procedural Law in the Context of Community Law and Domestic Law, Rust, Austria, 2-4 July 2009, Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) together with support of IFA (International Fiscal Association), Austrian Branch. More than 24 National Reports covering eight main topics are being prepared and will be presented in order to give way to a throughout discussion and analysis of differences between domestic constitutional principles and procedural rules of the EC countries in the context of community law. Special focus will also be laid on community law requirements for tax treaties, state aid and customs. Furthermore the necessity of a harmonization of procedural rules for a future CCCTB or EU tax will be discussed. Additionally there will be the possibility to present own research topics in frame of a “poster session”. For further details please see our “invitation”. 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. Please find the invitation and the application form on our website www.wu.ac.at/taxlaw

8th International Tax Law Summer Conference, Rust (Burgenland) 5-9 July 2008. Please find the detailed program of our case study conference (and the application form, as well) at our website www.wu.ac.at/taxlaw. It is still possible to register. Registrations will be handled on a first come first served basis. For further information please approach b.ender@wt-akademie.at

Institute for Fiscal Studies Conferences and seminars

<http://www1.ifs.org.uk/conferences/index.shtml>

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For 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

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: itacourses@ibfd.org

International Tax Academy

ITA Courses in Amsterdam

20-31 July Summer Course – Principles of International and Comparative Taxation

10-14 August Practical Application of Tax Treaties

5-9 October Financial Instruments and Tax Planning

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. 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

International Tax Planning Association Forthcoming meetings

<http://www.itpa.org/meetings.html>

Society of Legal Scholars conference, University of Keele, 7-10 September 2009. <http://www.legalscholars.ac.uk/keele/index.cfm> The Taxation Law subject section will meet on Monday 7th and Tuesday 8th September. Members may wish to consider addressing the theme of the conference, which this year is 'Advancing Legal Education: Celebrating 100 Years of Legal Scholarship'. That aside, papers would be welcomed on any area of taxation

law, from any jurisdiction, and from colleagues at all career levels. Papers reflecting postgraduate research in progress are most welcome.

Tax expenditures and public policy in comparative perspective: an international conference, Toronto, 11-12 September 2009, organized jointly with Professors Neil Brooks and Jinyan Li, and including leading scholars from Canada, the US, Europe and Australia (funded by the Canadian Tax Foundation, York University and Osgoode Hall Law School). This conference will bring Canadian and international experts together to shed new light on government spending through the tax system. Speakers will examine possible reasons for the rising importance of tax expenditures, and recent efforts around the world to improve their design and transparency. The conference will draw on experts at York University to take a close look at key tax expenditure programs in selected areas such as health policy, education policy, assistance for low wage workers, business incentives and financing arts & culture. Admission/Registration: This conference is by invitation only.
<http://eventful.com/toronto/events/tax-expenditures-and-public-policy-comparative-/E0-001-018482680-2>

18th Tax Research Network conference, Cardiff, Wales on the 10th & 11th September 2009, hosted by the Cardiff School of Management, University of Wales Institute, Cardiff. **A New Agenda for Tax?** Call for papers. The past year has been particularly challenging economically, across the world. Governments are struggling in global and national contexts to address issues arising from the credit crunch, recession and the social issues that flow from that. These challenges are leading to new thinking and new conceptualisations. The organisers welcome papers from across the globe, disciplines and indeed topics. However, presenters are invited to address how tax research might make a contribution, empirically or methodologically, to meeting these new global challenges. Full papers will be required by July 2009. Conference organisers: Professor Rebecca Boden (RBoden@uwic.ac.uk) and Malcolm James (MDJames@uwic.ac.uk), both of the Institute for Social Innovation, Cardiff School of Management, University of Wales Institute, Cardiff (UWIC). <http://www2.warwick.ac.uk/fac/soc/wbs/research/trn/events/currentconference/>

Taxation Law Research Programme (TLRP), Asian Institute of International Financial Law www.AIIFL.com, Faculty of Law, University of Hong Kong, 2nd International Conference - Friday, 29 January 2010, **Green taxation in East Asia: problems and prospects**
Venue: Council Chamber, 8/F Meng Wah Complex, The University of Hong Kong, Pokfulam Road, Hong Kong

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. 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).

Presenters and Commentators A number noted tax policy specialists and public policy commentators from a range of jurisdictions have already advised that they plan to attend the conference, including:

- Professor Neil H. Buchanan, George Washington University, USA.
- Stacy Choong, Tax Lawyer, Singapore.
- Professor Art Cockfield, Queen's University, Kingston, Canada.
- Professor David Duff, University of British Columbia, Canada.
- Shelley Griffiths, University of Otago, New Zealand.
- Wayne Gumley, Monash University, Melbourne, Australia.
- Professor Rick Krever, Monash University, Melbourne, Australia..

- Christine Loh, CEO, Civic Exchange, Hong Kong.
 - Professor Janet Milne, Vermont Law School, USA.
 - Christina Ng, Tax Lawyer, Singapore.
 - Professor Michael Rodi, Universitaet Greifswald, Germany.
 - Professor Richard Simmons, Lingnan University, Hong Kong.
 - Professor Natalie Stoianoff, University of Technology, Sydney, Australia.
 - Jeff Vanderwolk, Tax Lawyer, Hong Kong.
 - Professor Yang, Bin, Xiamen University, Chin
- Participants: We welcome enquiries from anyone who may be interested in attending the conference. Registration for conference participants will be free.

Registration form at <http://law.hku.hk/aiifl/research/taxation.html>

Please contact either Richard Cullen or Flora Leung (contact details below) at Hong Kong University (HKU) if you plan to attend - or would like more information:

- Richard Cullen, Phone: + 852 - 2859 2963 Email: richard.cullen@gmail.com or
- Flora Leung, Phone: + 852 - 28592941, Fax: + 852 - 25498495 Email: fkleung@hku.hk

You can find out more about the TLRP at: <http://law.hku.hk/aiifl/research/taxation.html>

You can find out more about Robert Black College (HKU's accommodation hostel for visiting academics) at: <http://www.hku.hk/rblack/introduction/index.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. 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 ;

http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951

March 25 Wednesday, Mark Gergen, University of Texas at Austin, ' Why Strong Third Party Penalties are an Essential Tool for Discouraging Taxpayers from Taking Aggressive Positions in Reporting on Matters of Factual or Legal Uncertainty.'

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

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

(2009) 38 (2) *Australian Tax Review*

- Tax reviews in Australia: A short primer
- Sustaining good practice tax administration – **Michael D’Ascenzo**
- Company directors: Federal taxation liabilities and obligations when nearing insolvency – Part II – Matthew Broderick
- Blackhole expenditures and the operation of section 40-880 – Nicholas Augustinos

D’Ascenzo, Michael ‘A new deal for small business’, Speech by the Commissioner of Taxation, to the COSBOA National Small Business Summit, Melbourne, 10 June 2009
<http://www.ato.gov.au/corporate/content.asp?doc=/content/00196339.htm>

D’Ascenzo, Michael ‘In the best interests of Australia’, Speech to the 2009 Corporate Tax Association Convention, Melbourne, Monday 15 June 2009
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- A Loan by Any Other Name Would Smell So Sweet - **John Tretola**

- Australian Dividend Withholding Tax - Glen A Barton

- Tax Incentive Policies for Foreign-Invested Enterprises in China and their Influence on Foreign Investment - Qun LI

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- Accounting for income taxes: measuring and disclosing uncertain tax positions - Margaret Sanchez and Nicole Smyth

- The role of the burden of proof in tax appeals - Bradley L Jones

- Leaving a consolidated group – the sting in the tail - Hayden Bentley

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- Transfer Pricing - Who Will Remember? Stephen Breckenridge

- Australia - Extending the Commercial Reach of Charitable Institutions - The High Court Case of *Word Investments Ltd* - Sylvia Papadimitriou and Jenifer Varzaly

- China - New Developments in the General Anti-Abuse Rules and the Impact on International Tax Planning - Houlu Yang

- India - Structuring Tax-Efficient Investments from the European Union - Tarini Trivedi

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- 2008 OECD Model: Conflicts of Qualification and Double Non-Taxation - Michael Lang
- 2008 OECD Model: The New Arbitration Provision - Hugh Ault and Jacques Sasseville
- New Protocol to the France-United States Tax Treaty - Gilles Galinier-Warrain
- European Union, Spain - State Aid and Autonomous Regions: The ECJ's Ruling in the Basque Country Case - Carlos Palao Taboada
- Impact of the ECJ's Judgement in Lidl Belgium on the Deduction of Foreign Branch Losses in France - Laurent Leclercq and Pauline Trédaniel
- EC Remedies for National Law in Breach of EC Law: The United Kingdom's Experience - Jonathan Schwarz
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- Sweden - Taxation of Equity-Linked Bonds and Other Composite Contracts - Jörgen Grönlund
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- Amendments to the Taxation of Derivatives in Finland: Recognition at Fair Value Extended - Oili Lahdenperä
- India - Ruling on Characterization of Income from Convertible Debenture: A Hybrid Instrument - Sanjay Sanghvi
- Netherlands - Recent Developments Regarding the Credit for Foreign Withholding Taxes in Relation to Derivatives - WHA Specken and MJ Peters

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- Derivatives and VAT - Edwin van Kasteren and Shima Heydari
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- The New France-UK Tax Treaty of 19 June 2008 - Bruno Gibert
- European Union - The Proposed Amendments to the Savings Directive - Christiana HJI Panayi
- European Union - Renneberg: ECJ Unjustifiably Expands Schumacker Doctrine to Losses from Financing of Personal Dwelling - Gerard TK Meussen
- The Non-Exercise of Taxing Powers by Member States and its Compatibility with EC Law - John Ellul Sullivan
- Should Outbound Dividends Remain Taxed at Source in the European Union? Some Hints from the Italian Example - Antonella Magliocco and Alessandra Sanelli
- Comment by the CFE Task Force on ECJ Cases on the Judgment in Belgium SPF Finance v. Truck Center SA, Case C-282/07, Judgment of 22 December 2008
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- Fundamental Changes to Liechtenstein Tax Law - Thomas Hosp
- Tax Treatment of Business Bad Debts -- The Example of Slovenia - Marjan Odar
- Abolition of Spanish Net Wealth Tax and its Effects - Ana Colldefors

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- The Netherlands Tax Treatment of Subsidiaries with Special Reference to Credit Regimes - Freek P.J. Snel
- Hidden Capital Contributions in Luxembourg – Clearing the Mist - Philippe Neefs and Oliver Hoer
- Non-Discrimination Provisions at the Intersection of EC and International Tax Law - Bruno Santiago
- Tax Sparing Credits in Tax Treaties: The Future and the Effect on EC Law - Morvan Meirelles
- The Coherence Principle under EC Tax Law - Louan Verdoner
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- France Adopts Tax Measures to Promote Islamic Finance - Bertrand Delaigue and Antoine Reillac
- Polish Personal Tax Changes for 2009 - Anna Szyszka

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- Netherlands Tax-Exempt Portfolio Investment Entity - Sylvia Dikmans
- The Belgian Participation Exemption and the ECJ Decision in Cobelfret - Frank Dierckx
- Legal Remedies in the German Tax System - H Krabbe
- The Judicial System in Italy - Caterina Innamorato
- Appeals in Tax Cases in the United Kingdom - Brian Cleave
- Some Recent Cases from the European Court of Human Rights - Philip Baker
- Opinion Statement of the CFE Fiscal Committee on the OECD Discussion Draft on Transfer Pricing Aspects of Business Restructuring
- CFI Decision on Italian Specialized Investment Vehicles - Konstantin Lozev
- New German Withholding Tax for Artistes and Sportsmen: Opportunities and Risks - Jörg Holthaus, Unna
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- International - Comparative Analysis: Arbitration Procedures for Handling Tax Controversy Monique van Herksen and David Fraser

- From Red Tape to Red Carpet: How the Netherlands Has Changed the Traditional Dispute Landscape for Tax Issues - Hugo Vollebregt
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- Japan - Karl Gruendel and Ralf Heussner
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- Denmark - Oil Company Loses Transfer Pricing Case - Jens Wittendorff
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- Spain - New Regulations on Transfer Pricing - Manuel Angel Bouzas Fernández

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- Thoughts on the Interaction between VAT, Prices and Fraud in the Current Economic Crisis - Marlene Botes
- The New EU Place-of-Supply Rules from a Business Perspective - Ine Lejeune, Silvia Kotanidis and Sofie Van Doninck
- Transitional Restrictions on the Right to Deduct EU VAT - Joep JP Swinkels
- Merger of Business Tax into VAT in China - Xiaoqiang Yang
- VAT in Bangladesh - Mohammad Faridul Alam and Nikhil Chandra Shil
- Overview of General Turnover Taxes and Tax Rates - Fabiola Annacondia and Walter van der Corput

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- The Rise of VAT in Africa – Impact and Challenges - Jean-Paul Bodin and Vincent Koukpaizan
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- Constitutional restraints on corporate tax integration - Walter Hellerstein, Georg W Kofler and Ruth Mason
- Taxation of cross-border dividends in europe: building up worldwide tax consistency - Pasquale Pistone
- Legislative action and cross-border dividends - Michael Tumpel
- Some open negotiation issues involving a common consolidated corporate tax base in the European Union - Jack Mintz and Joann M Weiner
- More open issues regarding the consolidated corporate tax base in the European Union - Reuven Avi-Yonah and Kimberly Clausing

- What does "game theory" tell finance ministers about whether they should support a common consolidated corporate tax base in the EU? - Matthias Mors
- The European CCCTB as the outcome of a virtual game - Stephen Utz
- The direct income tax case law of the European Court of Justice: past trends and future developments - Servaas van Thiel
- Europe's balancing act: trends in taxation - Tracy A Kaye
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- Comment on Yin, Reforming the Taxation of Foreign Direct Investment by US Taxpayers - Reuven S Avi-Yonah
- A Blueprint for Tax Reform and Health Reform - Leonard E Burman
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- Is the Corporate Tax System "Broken"? - Karen C Burke
- The Empty Promise of Estate Tax Repeal - Grayson MP McCouch
- Transfer Tax Reform after EGTRRA-2001: Reconstruction or Further Deconstruction? - Mildred Wigfall Robinson
- The Corporation as Administrative Agency: Tax Expenditures and Institutional Design - Eric T Laity

13 Quotable quotes

“Even for students who never planned for their law degree to lead to a career in law, let alone corporate law, horizons can narrow quickly and drastically in an environment like this. By final year, careers in the government or community sectors are considered ‘alternative’. The University of Sydney’s law school runs an Alternative Careers Fair that includes representatives from the Federal Police and the Tax Office – those quirky, beatnik institutions.” (p 49)

“In the big firm world there are many equivalents to getting a line on a blazer: getting a substantial pay rise or bonus; being promoted to senior associate; becoming a senior associated in the mergers and acquisitions practice might be worth more in kudos than becoming a senior associate in tax, just as becoming a senior associate in tax at a Top Tier firm means more in kudos than becoming a senior associate in a mid-sized firm. But still, a senior associate is a senior associate, just as a line on a blazer is a line on a blazer.” (p 134)

“Top excuses for selling out

‘Human rights are universal, they belong to everyone, including the high net worth individuals who are my clients and who have just as much right as anyone else to have their affairs structured in a way that minimises their tax burden.’” (pp 140-41)

“If you spend your working hours writing letters advising mining companies about how they can reduce their tax liabilities in the coming financial year, at least you can use the money you derive from that activity to buy and do things that make you cool. At least it will give a comeback to annoying people like me who think they are sooo superior because they have opted out of the corporate world and browbeat their friends who haven’t.” (pp 192-93)

“How to fly an ideological flag of convenience

What you say at uni

What you say at work

‘The government’s first priority should be addressing the appalling state of Aboriginal health.’

‘The government’s first priority should be addressing the appalling tax rates on high incomes.’” (p 237)

Source: Pryor, Lisa *Pinstriped prison*, Sydney, Picador, 2008

“Scholarly publishing for unknown authors is in a state of almost complete lockdown. Leading professors will tell you it’s been that way for years.”

Source: Gregg, Melissa ‘Damn the publishers’ *The Australian Higher Education* 27 May 2009 p 24

“Writing a column is a constant battle between writing about what is important and what is diverting. The tension between the two is obvious, no more so than this week, when I want to write about tax (important), but have been distracted by a frump, unemployed, middle-aged virgin (diverting). What reconciles the chasm between the two, between tax policy and Susan Boyle (the frumpy, unemployed, middle-aged virgin) is the phenomenon known as the wisdom of crowds.”

Source: Sheehan, Paul ‘Trusted voice waits in the wings’ *Sydney Morning Herald* 20 April 2009 p 11

“International estimates made by governments, businesses and NGOs on the volume of funds kept ‘offshore’ range between US\$6 trillion and US\$11.5 trillion. There has been a great deal of emphasis on the way these funds are allegedly cloaked in veils of secrecy and confidentiality, hidden in private bank accounts opening up systemic risks of money laundering, financial crime and tax evasion. These representations of offshore finance are juxtaposed with more positive reports that they play a vital role in the global economy, lowering the cost of capital, providing asset protection and facilitating outsourcing, funds management, securities investment and stock trading.”

Source: Dr Greg Rawlings Research interests, University of Otago, Dunedin
<http://www.otago.ac.nz/anthropology/staff/grawlings2.html>

“As you can understand, I’ve had a rather busy few months of late preparing a Budget and trying to find money in a tight financial environment for so many good causes.

But no matter how busy things are or how tight our finances are, I always try and find a bit of time to talk about the cancer that takes the lives of so many of the people we love. Including prostate cancer.”

Source: Swan, Wayne Swan MP, Prostate Cancer: The Power of Knowledge Launch of DVD for Men Newly Diagnosed with Prostate Cancer, Parliament House, Canberra, Speech No 013, 27 May 2009
<http://www.treasurer.gov.au/DisplayDocs.aspx?doc=speeches/2009/013.htm&pageID=005&min=wms&Year=&DocType>

Call for Papers
ABN 57195 873 179
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9th International Conference on Tax Administration – 8 & 9 April 2010

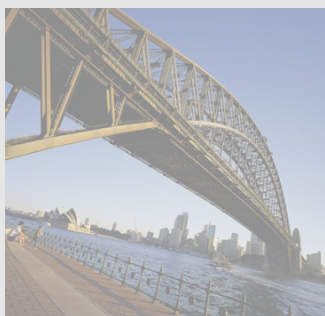


Photo Courtesy NSW Tourism

Call for Papers

If you are interested in presenting a paper at the above conference please submit an abstract of the proposed paper and a brief biographical sketch of the author(s) and relevant contact details by **Friday 11th September 2009**.

The theme of the 2010 conference will be **Tax Administration: Building Bridges**. Authors are encouraged to submit proposals that match this theme (for example: building bridges between revenue authorities and taxpayers; between revenue authorities and tax practitioners; between revenue authorities themselves; between developing countries and developed countries; or even bridges over time – looking back to the good literature and practice of by-gone eras etc).

A Steering Committee will select papers for the conference and will advise you of its decision by mid October 2009. The abstract should be between 200 and 500 words and should clearly indicate the title of the paper, its author(s), the status of the paper (for example, whether it is part of ongoing research, whether it has been previously published, etc.) and an overview of its contents. Selected papers will be published as chapters in the ongoing Tax Administration series.

'The Cedric Sandford Medal' will be awarded to the best paper (judged by an independent expert panel) presented at the conference. The medal is in memory of the late Emeritus Professor Cedric Sandford.

Abstracts should be sent to Kathrin Bain at k.bain@unsw.edu.au by Friday 11 September 2009.

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Tax in ASEAN and China: Regional challenges and integration

Friday 17 July
Faculty of Law, UNSW

This one day conference brings together leading scholars from Australia and the region with an interest in taxation in China and the ASEAN region. It will generate critical insights into regional tax integration and the role that the Countries in the region play in this process. The challenges inherent in applying tax concepts developed outside the region to the dynamic economies therein will also be reviewed. Finally, this conference seeks to establish a research network between regional and Australian scholars. It will be a first step in developing a critical mass of tax expertise and research on tax in China and ASEAN.

Speakers and Topics

Professor Richard Cullen (HKU) – How History has Shaped The Hong Kong Revenue Regime
Associate Professor Binh Tran Nam (Atax) – Vietnam
Dr. Sunita Jogarajan (UniMelb) – ASEAN integration
Professor Andrew Halkyard (HKU) – Tax incentives in HK & Singapore or anti-avoidance
Professor Robert Deutsch & Kathrin Bain (Atax) – Regional DTAs
Associate Professor Stephen Phua (NUS) - Singapore
Nolan Sharkey (Atax) - China
Professor Hans Hendrischke (UNSW Chinese Studies)- China
Associate Professors Margaret McKerchar (Atax) & Loo Ern Chen (UTM) – Malaysia
Associate Professor Maria Dybal (MQU) & Dr. David Chaikin (USyd) – The Philippines



Register online:
www.atax.unsw.edu.au

ATTA News July 2009

<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

Hello everyone

Well another tax year is underway and with it comes another raft to tax changes that we all need to come to grips with and teach our students. At least with the Parliament in recess until August 11 we have some breathing space to read all those amending Bills and EMs.

I am happy to report that planning for the ATTA conference is progressing well and is reported on separately in this Newsletter. We must be getting closer to the next conference as I only have one reminder left (CCH and ATTA Doctoral series below) on what started out as a long list earlier this year.

CCH and ATTA Doctoral Series

Details regarding this series were published in the March 2009 ATTA Newsletter. Please send submissions on or before the 2009 cut-off date of 31 August 2009 to Professor Dale Pinto (Dale.Pinto@cbs.curtin.edu.au), including a brief statement on the status of the award (whether awarded or approved), details of the supervisors of the degree, and copies of the examiners' formal reports on the thesis.

I hope everyone has a very productive and enjoyable semester of teaching and researching in tax.

Best wishes

Professor Dale Pinto

President

Dale.Pinto@cbs.curtin.edu.au

2 ATTA Conference 2010

The call for papers for the ATTA conference 2010 is included in this newsletter. The closing date for abstracts is 28 August 2009, with notification to presenters to be made by the end of September.

We have attached a separate call for papers for the PhD workshop – please bring this to the attention of your PhD students. ATTA will sponsor the full conference registration fees for up to six PhD students, but there is no separate registration fee for the PhD day.

The program is coming together, with a number of keynote speakers confirmed and accommodation and dinner venues secured. We are also liaising with sponsors to ensure that the conference meets the standard that ATTA members have come to expect.

We look forward to seeing you at UNSW next January.

Helen Hodgson

Australasian Tax Teachers' Association Conference 22nd Annual Conference – 20 to 22 Jan 2010 University of NSW, Sydney

Call for Papers

If you are interested in presenting a paper at the above conference please submit an abstract of the proposed paper and relevant contact details by Friday 28 August 2009.

The theme of the 2010 conference will be Changing Times – Changing Taxes. Authors are encouraged to submit proposals that match this theme. Papers on the teaching of taxation are also particularly invited.

A Steering Committee will select papers for the conference and will advise you of its decision by end September 2009. The abstract should be between 200 and 500 words and should clearly indicate the title of the paper, its author(s), the status of the paper (for example, whether it is part of ongoing research, whether it has been previously published, etc.) and an overview of its contents.

Abstracts should be sent to Kathrin Bain at k.bain@unsw.edu.au by Friday 28 August 2009.

Call for Papers - PhD Workshop 20 Jan 2010

The ATTA PhD workshop will be held in conjunction with the ATTA 22nd Annual Conference, which will be held from 20 to 22 Jan 2010. PhD students are invited to submit proposals to present a paper at the ATTA PhD workshop, by close of business 28 August 2009.

Students should be researching a tax related question. The research can be drawn from any tax related discipline, whether law, accounting, economics or another aspect of public policy.

A Steering Committee will select papers for the conference and will advise you of its decision by end September 2009. The abstract should be between 200 and 500 words and should clearly indicate the title of the paper, its author(s), the status of the paper (for example, whether it is part of ongoing research, whether it has been previously published, etc.) and an overview of its contents.

Abstracts should be sent to Kathrin Bain at k.bain@unsw.edu.au by Friday 28 August 2009.

The ATTA Executive supports the attendance of up to 6 PhD students at the full conference by waiving registration fees. Students seeking this support should make application on the relevant form, available on the conference website at www.atax.unsw.edu.au/attaconference.

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Helen Hodgson and the ATTA2010 Conference Team

3 The CCH ATTA Doctoral Series

Call for Expressions of Interest

Expressions of interest are called for doctoral submissions to be considered for the inaugural issue of The CCH ATTA Doctoral Series that was approved to proceed at the ATTA 2009 AGM in Christchurch, New Zealand.

Applicants need to follow the guidelines listed below which have been agreed to by the Doctoral Series Editorial Board (DSEB), consisting of:

- Jonathan Mendel – Publisher/Sponsor representative
- Professor Chris Evans – ATTA representative
- Professor Rick Krever – ATTA representative
- Professor Dale Pinto – ATTA representative

1. To be eligible for submission for possible publication in The CCH ATTA Doctoral Series, a doctoral thesis must be at least at the stage of having been approved for award of the degree, but need not be awarded at the time of submission.

2. Submissions must be made to the DSEB by the relevant cut-off date for a year to be considered for possible publication in the series in that year. For 2009, the cut-off date is 31 August 2009.

3. Theses from any period will be considered by the DSEB for possible publication in the series. However, the currency, relevance and topical interest of the thesis

will be among the considerations taken into account by the DSEB in selecting a thesis for possible publication.

4. If a thesis which is submitted by an author needs to be updated/edited in the view of the DSEB then the author undertakes to carry out any updates/edits to the satisfaction of the DSEB within time frames which the DSEB specifies.
5. Submissions are open to ATTA members.
6. Doctoral submissions may include submitted PhD or SJD theses.
7. The DSEB may decide not to publish any submissions received in a particular year.
8. The decisions of the DSEB are final and no correspondence will be entered into.

Please send submissions on or before the 2009 cut-off date of 31 August 2009 to Professor Dale Pinto (Dale.Pinto@cbs.curtin.edu.au), including a brief statement on the status of the award (whether awarded or approved), details of the supervisors of the degree, and copies of the examiners' formal reports on the thesis.

4 Arrivals, departures and honours

Mark Burton will be taking up an appointment as Associate Professor with the Tax Group at Melbourne Law School early in 2010.

Colleen Mortimer, Curtin University of Technology, was a finalist in the LexisNexis-Australasian Law Teacher's Association Award for Excellence and Innovation in the Teaching of Law, announced at the ALTA conference dinner on 6 July 2009. The following evening both Colleen and **Colin Fong** were on the table which won the trivia competition at the Night at the ALTA Races.

During the recent Australasian Law Teachers Association (ALTA) Conference, the inaugural edition of the ALTA journal (JALTA) was launched which had 35 refereed articles published following the 2008 ALTA conference. **Dale Pinto** is the Editor-in-Chief. Dale was also appointed Deputy Chair for ALTA at the AGM and was appointed as an inaugural Editorial Board member of the newly formed ALTA Research Taskforce.

“Curtin University of Technology has appointed Professor **Glen Barton** as the new head of its School of Business Law and Taxation at Curtin Business School (CBS). Professor Barton comes to Curtin after 18 years in the Business School at The University of Western Australia.

CBS Pro Vice-Chancellor, Professor Duncan Bentley expressed his delight with Professor Barton's appointment and said he was exceptionally well qualified to lead the School. “Professor Barton is a leading researcher and educator in his field and also brings with him considerable industry experience,” Professor Bentley said.

Professor Barton is a barrister and solicitor of the Supreme Court of Western Australia and was a part time Member of the General, Veteran's Appeals and Taxation Appeals Division of the Administrative Appeal Tribunal from 2003 to 2006. As a Fellow and former Director of the Taxation Institute of Australia, his past roles include Chairman of the State Council of WA and Chairman of the National Education Committee.

His current research interest include Australia's non-resident income tax base, including measures to prevent double taxation and fiscal evasion. Professor Barton has delivered numerous technical tax papers at Institute functions and has been a keynote speaker at state and national conventions. Professor Barton was also made an honorary life member at the national convention of the Institute in 2005.

He will commence his role at Curtin on 5 October 2009."

Source: 'Curtin appoints new head for School of Business Law and Taxation', Curtin University of Technology Media Release C/09, July 2009

Michael Blissenden, University of Western Sydney, was successful in being awarded by the Australian Teaching and Learning Council (ALTC) a 2009 Citation for Outstanding Contributions to Student Learning. This will be presented to Michael at a special awards ceremony on 11th August.

Michael Walpole and **Helen Hodgson** have been appointed as, respectively, Associate Head of School (Research) and Associate Head of School (Education) within the Australian School of Taxation (Atax), University of New South Wales.

The Atax 2009 Research Fellows are:

- Dr **Lisa Marriott** (Victoria University of Wellington) August 09, working with Gordon Mackenzie on the taxation of retirement savings
- Dr **Rita de la Feria** (University of Oxford) August 09, working with Mike Walpole on GST rates a comparative analysis
- Prof **Adrian Sawyer** (University of Canterbury) September 09, working with Kalmen Datt on the rights and obligations affecting directors concerning taxation (a transTasman study)

"It is with great pleasure that I appoint Professor **Robin Creyke**, Robin Handley and Jill Toohey as new AAT members," Mr McClelland said.

Professor Creyke holds a Master of Laws from the Australian National University, a Bachelor of Laws from the University of Western Australia and a Graduate Diploma in small group learning and teaching from the University of Western Sydney. She has been a Professor of Law at the Australian National University since 2002 and the Alumni Chair of Administrative Law since 2003. She has also held the position of Integrity Adviser to the Australian Taxation Office."

Source: 'Appointments to AAT,' Media release issued by Attorney-General Robert McClelland, 25 June 2009

The Queensland division of the Taxation Institute of Australia held its annual tax teachers lunch. The lunch allowed Queensland colleagues to catch-up mid-year and to hear about the support and services that the Institute can provide.

5 New Zealand developments

New DTA between Australia and New Zealand

On 27th June 2009, a new tax treaty was signed between Australia and New Zealand. While changes had been made to the 1995 DTA in 2005, many felt that some of the key problem areas had been left unaddressed (New Zealand's ongoing international tax law review was a contributing factor to this).

The key areas of change in the new treaty are a reduction to the withholding tax rates on some dividends, interest and royalty payments; with payments from the source country to a person resident in the other country generally remaining taxable in both countries, but with limits on the amount of tax that the source country may charge. A number of additional changes have been made to dividend payments, including a zero tax rate for dividends paid in respect of portfolio investment by a government body. A general limit of 15 per cent continues for other dividend payments, as exists under the present treaty arrangements, but will reduce to 5 per cent for an investing company with at least a 10 per cent shareholding in the dividend-paying company. Furthermore, the rate will reduce to zero if the investing company has 80 per cent or more of the shares in the other company, under certain circumstances.

Under the new arrangements, the general rate of interest charged by the source country remains at 10 per cent, but no tax is chargeable in the source country on most interest derived by government bodies, central banks and certain financial institutions. The withholding rate for royalties will reduce from the current 10 per cent to 5 per cent. An intended outcome from this is reduced costs to companies in relation to raising finance.

The treatment of retirement savings benefits from a revised provision in the new treaty. The problem of pensions that are tax free in one country and taxable in the other is addressed, with the new treaty providing for pensions and annuities to be taxed only in the country of residence of the recipient of the pension. Pensions created in the other country will be exempt in the residence country to the same extent that they are exempt in the source country. As with the provision in relation to interest, royalties and dividends, this is also intended to be business-friendly, by reducing impediments to labour mobility.

Further changes include the inclusion of arbitration provisions and a Most Favoured Nations article in relation to interest rates. In addition, income from real property, including natural resource royalties and profits from agriculture, forestry or fishing, derived by an enterprise will be taxed by the country in which the property is located.

Many of these changes are focused on improving trans-Tasman business activities and reducing investment barriers, through reducing compliance costs and providing assurance of the tax treatment of certain transactions.

Lisa Marriott

6 ATTA academics' submissions to TaxWatch welcomed

Australia's tax information and discussion portal is now active:
<http://www.taxwatch.org.au/home.asp>

The website contains objective analysis of the different claims commonly made about Australian tax law and tax burdens and fosters lively discussion about tax issues. It is particularly interested in short and timely inputs from tax academics -- a punchy summary of your thoughts on current issues would be very welcome. It could be used, for example, as an opportunity to spin off a contribution based on something you are writing up for an article or even just an issue that's raised in a class. Remember the audience is a broad cross-section of society, including politicians and many journalists. To have the biggest impact, avoid technical legal or accounting analysis and explain the issue in lay terms as well as your suggested approach to resolving it.

Contributions for posting on TaxWatch can be sent to: "Julian Disney"
<jdisney@bigpond.net.au>,

Rick Krever
Monash University

7 Per Capita tax seminar

Building public support for meaningful policy reform is one of democracy's biggest challenges. Nowhere is this harder than in taxation. Tax specialists joined social policy experts to grapple with this challenge at Per Capita's recent working seminar: Public Perceptions – Making the connection between tax, investment and return, held on 7 July at the Institute of Chartered Accountants in Canberra.

The seminar considered a range of questions: How do we reposition tax as a public good? How to demonstrate the connection between taxation and return? How do we promote the idea that tax is our social contract with government? And how do we make government more accountable for what they do with our taxes?

The discussion included views from government, the Henry Review Secretariat, the private sector, academia and the third sector, in an effort to identify common goals. Participants agreed that one of the greatest challenges facing the tax reform process is selling the story, or function of taxation to a public fed on dissonant ideas about tax burdens and government expenditures.

Valerie Braithwaite, the former director of the Centre for Tax System Integrity, has conducted in-depth surveys into public attitudes toward taxation, citizenship, expenditure policies and the tax office. Braithwaite told the group that the level of complexity in perceptions means "no single story has come through." Despite this, Braithwaite's survey results do show a general public understanding of the connection between taxation and return in the form of government services, and surprisingly low demand for tax cuts.

However, other surveys have shown a general lack of public understanding of the functions of taxation and a preference for tax cuts. Braithwaite's results also show a lack of trust in how the government's use of taxation revenue directly benefits the individual and a general perception that "the rich and corporations do not pay their fair share of tax". As a result, respondents also expressed an overall "disillusionment with democracy in Australia".

This is a significant problem for Treasury as it embarks on the tax reform process.

Rob Heferen, General Manager Australia's Future Tax System Review Secretariat, highlighted Treasury's challenge of balancing divergent public demands with its own assessments of taxation's economic and social impacts. Rob discussed the process of valuing public goods and the need to justify the "social return of taxation and spending" for the public.

In the ensuing discussion, some participants argued that Treasury itself was partly responsible for contributing to the dissonant public view on tax and expenditure. One expert said that Treasury's focus on the social and economic costs of taxation (rather than the benefits) misinform the public about the real functions of taxation. In response, Rob identified how resistance to tax is related to the high visibility of tax in Australia. He highlighted the need for government to "get the public ready for changes in taxation" and promote the idea that "taxation and expenditure affects all individuals".

Participants' comments inevitably centred on trying to understand how democratic participation should feed into tax policymaking process.

Kathryn James from Monash University put this issue into a specific context, with a comparative analysis of the implementation of VAT in Australia, Canada and the US. Kathryn discussed the different political approaches to building public acceptance of the new tax and the justifications governments have used to promote the need for VAT. It emerged that institutional power played a significant, but potentially dangerous role in the mobilisation of public views. For example in contrast to Canada and the US, the GST in Australia had the support of different interest groups such as welfare organisations, which made the implementation of the tax more publicly acceptable.

Conclusive ideas that emerged from the seminar included an agreed need for better recording of taxation and expenditure, promotion of fiscal literacy, government awareness of the diversity of public views, and an admission by government that economics should not be the only decision-making guide in tax policy formation.

Per Capita hopes to further this level of discussion and engagement with the panel through further seminars and online forums.

Katherine Gregory
Per Capita

8 Book review

Australian Tax Analysis Cases, Commentary, Commercial Applications and Questions, 7th edition, by Cynthia Coleman, Geoffrey Hart, Brett Bondfield, Margaret McKerchar, John McLaren, Kerrie Sadiq and Antony Ting, Thomson Reuters, Sydney, 2009, xxivi +1027 pages, ISBN 9780455226750

Today's tax teachers have a large variety of textbooks to choose from, regardless of the students they are targeting. This text fulfils its "well" philosophy, where a smaller selection of cases, and other materials have been identified to provide a detailed treatment of the issues most important to a student's foundation of tax knowledge.

This text pays close attention to explaining the fundamental tax concepts such as residence and source, the income/capital distinction, tax accounting vs financial accounting and tax

administration. It continues its unique structure from previous editions. It eases students in from a broad overview of the Australian tax system to allow them to feel comfortable with the subject matter. Income is clearly explained with commentary and analysis by looking at the concept from Labour, Business and Property, clearly distinguishes income from capital.

Chapter 7 on compensation consolidates the knowledge on the concept and leads to the treatment on Capital gains. The text also provides an adequate treatment of entities and other tax types such as the Goods and Services tax and the Fringe Benefits tax for students who are interested to study tax further.

The depth of the text may prove difficult for accounting students and those students who do not have a good grasp of English. However, the logical structure somehow compensates this. It may require the teacher to provide more guidance for those students.

Eva Huang,
Discipline of Business Law, Faculty of Economics and Business,
University of Sydney, 16 July 2009

9 Questions and answers

Q Can you locate all of the late Justice Hill's judgments on deductions.

A Using AustLII Advanced Search I limited my search to Boolean query with "hill w/50 deduction*" and restricted the search to Commonwealth: Federal Court of Australia Decisions and Commonwealth: Federal Court of Australia – Full Court. There were 96 results but many of these were judgments after Hill passed away, so these were judgments where Hill was cited and there were some irrelevant results such as *Drummond v Commissioner of Taxation* [2005] FCA 1129 where deduction* is in the keywords and Hill is mentioned as part of *Federal Commissioner of Taxation v Broken Hill Pty Co Ltd* (2000) 179 ALR 593.

The best way of conducting this search is by using either CaseBase (LexisNexis Au) or FirstPoint (ThomsonReuters). On CaseBase you can use Search Terms; Case/Article Name; Legislation judicially considered; Catchwords/Summary; Words & Phrases; Citation; Judgment Date; Jurisdiction; Court; Judge. Putting deduction* in the Catchwords then under Jurisdiction choose Commonwealth then Court choose Federal Court of Australian then under Judge type in hill and you get 47 results.

On FirstPoint you can search Free Text Search; Case Name; Case Citation eg 141 CLR 378; Year to eg 2005 to 2008; Jurisdiction - Any Jurisdiction; Court; Judge Surname(s); Legislation Judicially Considered; Words and Phrases Judicially Considered; Case Digest; Classification - Any Classification; Case Updates; Reported/Unreported. Under Jurisdiction choose Commonwealth of Australia then under Court choose Federal Court of Australia then under Judge Surname(s) put in hill. Under Case digest key in deduction* then under Classification choose taxes and duties and you get 50 results.

Colin Fong

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, June 2007 and July 2008 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 September 2009.

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 Vacancies

Griffith University: Associate Professor/Professor, Business Law

Level D/E, Continuing, Full Time, Gold Coast campus

Reference: GBS0247/09

Overview:

The Department has a strong and active research focus, with a recent ranking that puts the Department's research as one the leading business schools. The business law discipline has a number of promising early career academics and strong links with the Griffith Law School in the research domain.

The role:

The successful applicant is expected to demonstrate the ability to produce high quality research publications and display excellent teaching in Business Law at both undergraduate and postgraduate levels. The successful applicant will be appointed at the Professor or Associate Professor level depending on the level of experience and qualifications.

The person:

The position will be based at the Gold Coast campus. However, the successful applicant may be required to teach on other campuses in any given semester.

Further Information:

Obtain the position description and application requirements online.

<http://www.griffith.edu.au/griffith-jobs>

Obtain the information package online.

You can download more information on the Griffith Business School.

Applications close: 10 August 2009

Professors and Associate Professors (Multiple positions) School of Business

Monash University Sunway campus Faculty of Business and Economics

Leading international university

Innovative and creative environment

Sunway campus

The Opportunity

Monash is seeking to appoint outstanding academics in the School of Business at its Sunway campus to provide leadership in teaching and research in each of the following disciplines:

- Accounting and Finance
- **Business Law and Taxation**
- Econometrics and Business Statistics
- Economics
- Management
- Marketing

Each appointee will exercise a major leadership role in his or her respective discipline in research and innovation, the development and implementation of teaching programs at both the undergraduate and postgraduate levels, and staff and academic development within the School of Business.

Criteria for appointment include: a research doctorate in a relevant discipline; an international reputation for outstanding research; a proven record of obtaining external grants for research and of successful supervision of postgraduate research students; proven excellence in teaching; and highly developed skills of leadership, networking and management.

Appointees will report to the Head, School of Business. Professors and Associate Professors at Sunway campus may be required to serve for a period as head of school or in another designated position of leadership.

Some staff appointed will also be offered the role of head of discipline, with supervisory responsibilities and other delegations for the orderly academic management of the discipline. A separate statement of these responsibilities and delegations is available.

The University reserves the right to appoint by invitation.

The University

Monash University has a bold vision - to deliver significant improvements to the human condition. Distinguished by its international perspective, Monash takes pride in its commitment to innovative research and high quality teaching and learning.

All applications should address the selection criteria. Please refer to "How to Apply for Monash jobs" below.

The Benefits

Appointment will be made at the level appropriate to the successful candidate's qualifications and experience. The appointments will be under Malaysian benefits, terms and conditions. Competitive remuneration packages will be negotiable for outstanding appointees. Relocation travel and removal allowances are available.

Duration

The appointments as professor or associate professor will normally be for a fixed term of five years and may include the role of head of discipline for a period of two or more years. Subject to performance and other criteria, a further term as professor or associate professor may be negotiable.

Job Ref

A0910054

Location Interstate (Outside Victoria)

Enquiries Only Professor Ron Edwards on phone +603 5514 6277 or email

ron.edwards@buseco.monash.edu.my

Applications Close Friday, **07 Aug 2009**

More information from the <http://www.monash.edu/jobs>

12 Tax, Accounting, Economics and Law Related Meetings

Local

The **Tax Group at Melbourne Law School** is pleased to invite you to attend our Annual Tax Lecture, to be given on Thursday 20 August 2009 by the Hon. Justice Tony Pagone of the Supreme Court of Victoria. Justice Pagone will be speaking on the topic "Tax Uncertainty". The theme of the Melbourne Law School annual tax lecture series is 'taxation law in context' and the purpose of the lectures is to consider the development of taxation law in its broader legal and historical setting.

Please see attached flyer for more details. Please note this is a Free Public Event.

DATE: Thursday 20 August 2009
TIME: 5:45pm – Light Refreshments served / 6:30pm – Lecture commences
PLACE: Lecture Theatre G08
Ground Floor – Melbourne Law School
185 Pelham Street
Carlton 3053

RSVP: Please click here to register to attend or contact Tessa Dermody, Tax Group Coordinator law-tax@unimelb.edu.au or ph (03) 8344 8924.
Please RSVP by Monday 10 August 2009.

Ninth Atax International Tax Administration Conference, Sydney, 8-9 April 2010. If you are interested in presenting a paper at the above conference please submit an abstract of the proposed paper and a brief biographical sketch of the author(s) and relevant contact details by Friday 11 September 2009. The theme of the 2010 conference will be Tax Administration: Building Bridges. Abstracts should be sent to Kathrin Bain at k.bain@unsw.edu.au by Friday 11 September 2009.

Academic enquiries:

Dr Binh Tran-Nam, Phone +61 2 9385 9561, Fax +61 2 9385 9515 b.tran-nam@unsw.edu.au

Dr Michael Walpole Phone +61 2 9385 9526, Fax +61 2 9385 9515 m.walpole@unsw.edu.au

Administrative enquiries

Kathrin Bain Phone +61 2 9385 9541, Fax +61 2 9385 9515 k.bain@unsw.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 Jessi Guy (02) 8223 0043 or email

jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>

Twenty Second Annual Australasian Tax Teachers Association Conference 2010, "Changing times – changing taxes?" 20 - 22 January 2010, University of New South Wales, Sydney, Australia. Hosted by the Australian School of Taxation (Atax) and the School of Business Law and Taxation, UNSW. Organising committee: Helen Hodgson (Chair); John Taylor, Chris Evans, Fiona Martin, Michael Walpole, Bill Butcher. Website: <http://www.atax.unsw.edu.au/attaconference> Email: attaconference@unsw.edu.au;

University of Sydney, Ross Parsons Centre of Commercial, Corporate and Taxation Law, Seminar Series, **Taxation series 2009**. Sydney Law School, Building F10, Eastern Ave, University of Sydney. Nine seminars held from 23 March to 3 November.

Professor Stafford Smiley, Georgetown Law Centre, *Tax Reform under President Obama*
Tue 4 August, 6.00-7.15pm \$66

Professor Jinyan Li, Osgoode Hall Law School, York University, Toronto, *Chinese Taxation: The Great Leap Forward?* Wed 26 August, 12.30-2.00pm \$66

Professor Alvin Warren, Ropes & Gray Professor of Law, Harvard Law School, *Tax Policy after the Financial Crisis*, Mon 19 October, 6.00-8.00pm FREE

Professor Tim Edgar, University of Western Ontario, *Is TOFA Finally Over? A View from Canada*, Tue 27 October, 6.00-7.15pm \$66

Brian J Arnold, Consultant, Goodmans LLP, Toronto, *Interminable International Tax Reform*
Tue 3 November, 5.30-7.00pm \$66

tel +61 2 9351 0385

Email law.parsons@usyd.edu.au; <http://www.law.usyd.edu.au/parsons>

Brochure http://www.law.usyd.edu.au/events/2009/Parson_Series_brochure_09.pdf

University of Sydney, Sydney Law School Single unit enrolment **Taxation Law Semester 2 2009**

Australian Import/ Export Laws LAWS6870-2 Tuesday Evenings-Semester 2 Adj A/Prof Alan Bennett*

Carbon Trading, Derivatives & Taxation LAWS6936-54 Sept 30 & Oct 1-3 (9:00-5:00) Ms Celeste Black/ Dr Tim Stephens/ Ms Petrea Bradford*/ Mr Scott Farrell*

Chinese International Taxation LAWS6091-54 Aug 19-21, & 24, 25 Prof Jinyan Li*

Comparative Income Taxation LAWS6170-51 Oct 29, 30 & Nov 2-4 (9:00- 3:30)

Prof Brian Arnold* Comparative Taxation of Financial Transactions LAWS6906-51 Oct 21-23 & 26,27 (9:00-3:30)

Prof Tim Edgar* Comparative Value Added Tax LAWS6814-54 Sept 23-25 & 28,29 (8:30-4:00)

A/Prof Rebecca Millar GST- International Issues LAWS6891-54 Oct 7-9 & 12,13 (8:30-4:00)

Ms Kate Miles/A/Prof Luke Nottage

Law of Tax Administration LAWS6112-54 Aug 26-28, 31 & Sept 1 Adj Prof Cynthia Coleman

Public Policy LAWS6257-54 Sept 24-26 & 28, 29 (9:15- 5:00) Prof Patricia Apps

Stamp Duties LAWS6124-2 Tuesday Evenings-Semester 2 Mr Richmond*

Tax Law in Asia & the Pacific LAWS6200-2 Wednesday Evenings-Semester 2 Prof Lee Burns

Tax Litigation LAWS6107-2 Thursday Evenings-Semester 2 Mr Roger Hamilton SC*

Tax of CFCs, FIFs, & Transferor Trusts LAWS6129-54 Sept 16-18 & 21, 22(9:00-3:30) Prof Lee Burns

Taxation of Business & Investment Income B LAWS6841-5 Aug 12-14 & 17, 18 (9:00-3:30) Prof Graeme Cooper

Taxation of Corporate Groups LAWS6244-54 Sept 23-25 & 28,29 (9:00- 3:30) Prof Richard Vann

Taxation of Mergers & Acquisitions LAWS6892-54 Oct 14-16 & 19,20 (9:30-3:30) Prof Graeme Cooper

Taxation of Remuneration LAWS6009-2 Friday Mornings (8.30-10.30am) - Semester 2 Ms Celeste Black

Taxation of Superannuation & Insurance LAWS6127-2 Tuesday Evenings- Semester 2 Mr Shayne Carter*/ Mr Andrew Mills*

The Impact of Tax on Business Structures & Operations LAWS6825-2 Monday Evenings-Semester 2 Ms Chloe Burnett/

Transfer Pricing in International Taxation LAWS6123-2 Thursday Evenings- Semester 2 Ms Melissa Heath*

US International Taxation LAWS6171-53 Jul 29-31 & Aug 3-7 (9:00-12.30)

Prof Stafford Smiley*

See also http://www.law.usyd.edu.au/LPD/docs_pdfs/2009/SUETax2009.pdf for details on each subject and subjects offered for Taxation Law Semester 2 2009.

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 Fiscal Studies Conferences and seminars

<http://www1.ifs.org.uk/conferences/index.shtml>

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For 2009 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

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: itacourses@ibfd.org

International Tax Academy

ITA Courses in Amsterdam

3-4 August 2009 Taxation of Holding Companies in Europe

10-13 August Practical Application of Tax Treaties

5-9 October Financial Instruments and Tax Planning

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. 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

International Tax Planning Association Forthcoming meetings

<http://www.itpa.org/meetings.html>

Society of Legal Scholars conference, University of Keele, 7-10 September 2009. <http://www.legalscholars.ac.uk/keele/index.cfm> The Taxation Law subject section will meet on Monday 7th and Tuesday 8th September. Members may wish to consider addressing the theme of the conference, which this year is 'Advancing Legal Education: Celebrating 100 Years of Legal Scholarship'. That aside, papers would be welcomed on any area of taxation law, from any jurisdiction, and from colleagues at all career levels. Papers reflecting postgraduate research in progress are most welcome.

Tax expenditures and public policy in comparative perspective: an international conference, Toronto, 11-12 September 2009, organized jointly with Professors Neil Brooks and Jinyan Li, and including leading scholars from Canada, the US, Europe and Australia (funded by the Canadian Tax Foundation, York University and Osgoode Hall Law School). This conference will bring Canadian and international experts together to shed new light on government spending through the tax system. Speakers will examine possible reasons for the rising importance of tax expenditures, and recent efforts around the world to improve their design and transparency. The conference will draw on experts at York University to take a close look at key tax expenditure programs in selected areas such as health policy, education policy, assistance for low wage workers, business incentives and financing arts & culture. Admission/Registration: This conference is by invitation only. <http://eventful.com/toronto/events/tax-expenditures-and-public-policy-comparative-/E0-001-018482680-2>

18th Tax Research Network conference, Cardiff, Wales on the 10th & 11th September 2009, hosted by the Cardiff School of Management, University of Wales Institute, Cardiff. **A New Agenda for Tax?** Call for papers. The past year has been particularly challenging economically, across the world. Governments are struggling in global and national contexts to address issues arising from the credit crunch, recession and the social issues that flow from that. These challenges are leading to new thinking and new conceptualisations. The organisers welcome papers from across the globe, disciplines and indeed topics. However, presenters are invited to address how tax research might make a contribution, empirically or methodologically, to meeting these new global challenges. Full papers will be required by July 2009. Conference organisers: Professor Rebecca Boden (RBoden@uwic.ac.uk) and Malcolm James (MDJames@uwic.ac.uk), both of the Institute for Social Innovation, Cardiff School of Management, University of Wales Institute, Cardiff (UWIC). <http://www2.warwick.ac.uk/fac/soc/wbs/research/trn/events/currentconference/>

Taxation Law Research Programme (TLRP), Asian Institute of International Financial Law www.AIIFL.com, Faculty of Law, University of Hong Kong, 2nd International Conference - Friday, 29 January 2010, **Green taxation in East Asia: problems and prospects**
Venue: Council Chamber, 8/F Meng Wah Complex, The University of Hong Kong, Pokfulam Road, Hong Kong

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. 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).

Presenters and Commentators A number noted tax policy specialists and public policy commentators from a range of jurisdictions have already advised that they plan to attend the conference, including:

- Professor Neil H. Buchanan, George Washington University, USA.
- Stacy Choong, Tax Lawyer, Singapore.

- Professor Art Cockfield, Queen's University, Kingston, Canada.
 - Professor David Duff, University of British Columbia, Canada.
 - Shelley Griffiths, University of Otago, New Zealand.
 - Wayne Gumley, Monash University, Melbourne, Australia.
 - Professor Rick Krever, Monash University, Melbourne, Australia..
 - Christine Loh, CEO, Civic Exchange, Hong Kong.
 - Professor Janet Milne, Vermont Law School, USA.
 - Christina Ng, Tax Lawyer, Singapore.
 - Professor Michael Rodi, Universitaet Greifswald, Germany.
 - Professor Richard Simmons, Lingnan University, Hong Kong.
 - Professor Natalie Stoianoff, University of Technology, Sydney, Australia.
 - Jeff Vanderwolk, Tax Lawyer, Hong Kong.
 - Professor Yang, Bin, Xiamen University, Chin
- Participants: We welcome enquiries from anyone who may be interested in attending the conference. Registration for conference participants will be free.

Registration form at <http://law.hku.hk/aiifl/research/taxation.html>

Please contact either Richard Cullen or Flora Leung (contact details below) at Hong Kong University (HKU) if you plan to attend - or would like more information:

- Richard Cullen, Phone: + 852 - 2859 2963 Email: richard.cullen@gmail.com or
- Flora Leung, Phone: + 852 - 28592941, Fax: + 852 - 25498495 Email: fkleung@hku.hk

You can find out more about the TLRP at: <http://law.hku.hk/aiifl/research/taxation.html>

You can find out more about Robert Black College (HKU's accommodation hostel for visiting academics) at: <http://www.hku.hk/rblack/introduction/index.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. 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 ; http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951

Other useful tax and law related conference websites include the International Bar Association:

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

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

Law Conferences Worldwide <http://www.conferencealerts.com/law.ht>

New South Wales Bar Association

http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php

Law Council of Australia <http://www.lawcouncil.asn.au/conferences/events-and-conferences.cfm>

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

Appleby, Gabrielle 'There must be limits: the Commonwealth spending power' (2009) 37 *Federal Law Review* 93-132

Arts Qld: Report #3 The third report by Griffith University in the series 'Tax: Contributing to a Sustainable Arts Industry' has been released. The report details a survey a potential tax reforms for Australian arts sector, as well as considering awareness and attitude towards tax. The report concludes with 47 recommendations, some of which suggest tax reforms and others outline practical strategies to assist the arts. The report is available on-line at: <http://www.arts.qld.gov.au/publications/tax.html>

Australasian Law Teachers Association Conference *Revenue Law Interest Group papers*, 5-8 July 2009

Andrew Maples – University of Canterbury and **Robin Woellner** – James Cook University 'Privilege for accountants tax advice – brave new world, or house of straw?'

<http://www.alta09.org/pdf/papers/Maples%20&%20Woellner%20Revenue%20Law.pdf>

Dale Pinto – Curtin University & **Adrian Sawyer** – University of Canterbury 'Is a World Tax Organisation necessary and feasible in today's globalised world?'

<http://www.alta09.org/pdf/papers/Pinto%20&%20Sawyer%20Revenue%20Law.pdf>

Elfriede Sangkuhl – UWS 'The taxation treatment of long tail liabilities'

Eva Huang – University of Sydney 'To explore the appropriateness of the taxation treatment of leasing as a debt financing arrangement in Australia'

Helen Hodgson – University of New South Wales 'Applying gender equality to the Australian Tax Transfer System'

<http://www.alta09.org/pdf/papers/Hodgson%20Helen%20Revenue%20Law.pdf>

Mark Keating – University of Auckland 'Judicial Review of Tax Assessments in Australasia Hits a Dead End'

Australia's Future Tax System (AFTS) Review Panel, 18-19 June 2009 hosted a two-day conference on the reform of Australia's tax and transfer system organised by the Melbourne Institute. Draft papers and slideshows <http://taxreview.treasury.gov.au/content/Content.aspx?doc=html/conference.htm> presented at the conference have now been published on the AFTS Review Web site (<http://taxreview.treasury.gov.au>). Interested academics are invited to comment on the papers by sending an email to AFTS@treasury.gov.au before 1 August 2009. The papers published include:

Directions in overseas tax policy - by Professor Christopher Heady, Department of Economics, University of Kent

Transfer issues and directions for reform: Australian transfer policy in comparative perspective — paper presented by Professor Peter Whiteford, Social Policy Research Centre, The University of New South Wales

Directions in tax and transfer theory - by Professor Alan Auerbach, Robert D. Burch Center for Tax Policy and Public Finance, University of California, Berkeley

Assigning State taxes in a Federal country - by Professor Richard Bird, Professor Emeritus of Economics, Rotman School of Management, University of Toronto

Australia: Issues in the tax treatment of pensions and housing — paper presented by Professor Richard Disney, Professor of Labour Economics and Director, Centre for Policy Evaluation, University of Nottingham

Income taxation in a life cycle model with human capital - by Professor Michael Keane, Distinguished Research Professor, School of Finance and Economics, The University of Technology Sydney

Environmental taxation and its possible application in Australia - by Professor John Freebairn, Ritchie Chair, Department of Economics, The University of Melbourne

Taxing capital income-options for reform in Australia - by Professor Peter Birch Sørensen, Department of Economics, University of Copenhagen

Excise taxation in Australia - by Professor Sijbren Cnossen, Advisor, CPB Netherlands Bureau for Economic Policy Analysis

Complexity in the Australian tax and transfer system - by Professor Joel Slemrod, Paul W. McCracken Collegiate Professor, Stephen M. Ross School of Business, University of Michigan

(2009) 24 (2) *Australian Tax Forum*

- Book review: Comparative perspectives on revenue law – Essays in honour of John Tiley - **Antony Ting**

- Measuring the managerial benefits of tax compliance: a fresh approach - **Philip Lignier**

- Understanding Australian small businesses and the drivers of compliance costs: a grounded theory approach - **Margaret McKerchar, Helen Hodgson and Michael Walpole**

- Towards sustaining the future of taxation: Is a World Tax Organisation necessary and feasible in today's globalised world? **Dale Pinto and Adrian Sawyer**

- Charitable purpose and the need for a public benefit: A comparison of the tax treatment of Australian and New Zealand charities for indigenous peoples - **Audrey Sharp and Fiona Martin**

Blissenden, Michael 'The World Wide Web as a stimulant for the use of technology: Using technology to teach Law' (2009) 1 (4) *Ubiquitous Learning an International Journal* 41-46

Boardroom Radio Australia <http://www.brr.com.au/events/filter/legal> has a number of audio and visual broadcasts of recent legal developments. Tax topics include:

- Major changes to NSW duty provisions - Adrian Chek, 23 June 2009

- Budget confirms liquidator liability for GST - Ross Rydge, 17 June 2009

- Tax sting for shareholder use of assets: Rob Warnock, 16 June 2009

Burgess, Philip; Cooper, Graeme; Krever, Richard; Stewart, Miranda & Vann, Richard *Income taxation: commentary and materials*, 6th ed, Pyrmont, NSW, ATP, 2009

Business Council of Australia *Unrealised gains: the competitive possibilities of tax reform*, 6 July 2009 This is the final submission to the Australia's Future Tax System Review, chaired by the Secretary to the Department of the Treasury, Dr Ken Henry.

<http://apo.org.au/research/unrealised-gains-competitive-possibilities-tax-reform>

Cooper, Graeme S and Wenzel, M, 'Testing alternative legal paradigms: an experiment in designing tax legislation' (2009) 34 (1) *Law and Social Inquiry* 61-94

D'Ascenzo, Michael 'Did you know? Not a penny more' Speech to Deloitte Tax Perspectives Breakfast, Tuesday, 30 June 2009

<http://www.ato.gov.au/corporate/content.asp?doc=/content/00199772.htm>

Elliffe, Craig and Keating, Mark 'Tax avoidance - still waiting for Godot?' (2009) 23 *New Zealand Universities Law Review* 368-92

(2008) 1 (1 & 2) *Journal of the Australasian Law Teachers Association*
<http://www.alt.a.edu.au/pdf/JALTA/JALTA%20Volumes/2008%20Vol%201%20No%201&2.pdf>

Revenue Law

- Information Gathering by the Commissioner: Does it Matter Whether your Advisor is a Lawyer or Accountant? The Impact of the White Industries Case - **Michael Blissenden**
[http://www.alt.a.edu.au/pdf/JALTA/\(2008\)%20JALTA%20Typeset%20Articles/\(2008\)%20Information%20Gathering_M%20Blissenden.pdf](http://www.alt.a.edu.au/pdf/JALTA/(2008)%20JALTA%20Typeset%20Articles/(2008)%20Information%20Gathering_M%20Blissenden.pdf)

- The Non-Disclosure Right in New Zealand- Lessons for Australia? **Andrew Maples**
[http://www.alt.a.edu.au/pdf/JALTA/\(2008\)%20JALTA%20Typeset%20Articles/\(2008\)%20The%20Non-Disclosure%20Right_A%20Maples.pdf](http://www.alt.a.edu.au/pdf/JALTA/(2008)%20JALTA%20Typeset%20Articles/(2008)%20The%20Non-Disclosure%20Right_A%20Maples.pdf)

- The Plaintiff-Proof Barrier - The Justiciability of Activities of the Commissioner of Taxation in Tortious and Equitable Estoppel Taxpayer Claims - **John Bevacqua**
[http://www.alt.a.edu.au/pdf/JALTA/\(2008\)%20JALTA%20Typeset%20Articles/\(2008\)%20The%20Plaintiff-Proof%20Barrier_J%20Bevacqua.pdf](http://www.alt.a.edu.au/pdf/JALTA/(2008)%20JALTA%20Typeset%20Articles/(2008)%20The%20Plaintiff-Proof%20Barrier_J%20Bevacqua.pdf)

Laurence, Michael 'Tax attack' (February 2009) *IntheBlack* 26-29. "The exposure of 1400 tax evaders by a rogue computer programmer has instigated a world-wide revenue grab and regulatory crackdown on tax haven."

(2009) 44 (1) *Taxation in Australia*

- Making Australia the financial services hub of Asia - Greg Reinhardt and Seema Mishra
- The Antsis decision – not what the Commissioner wanted to hear - Grahame Barber and Tim Olynyk

- Estate & Business Succession Planning - A Practical and Strategic Guide for Accountants, Financial Planners and Lawyers. Exclusive extract

- Justice Hill Memorial Lecture – statutory interpretation - Murray Gleeson

(2008) Issue 14 *Taxation Today*

- Tier, Neil 'Inland Revenue's response to a falling property market'

- Mason, Scott 'Claiming foreign GST/VAT'

- Lennard, Mike 'What's mine is yours: a new dimension to Section 157'

- **Smith, Andrew** 'Expert accounting evidence and New Zealand tax litigation: a research note'

Taxation Today, Issue 20 (July 2009)

Keef, Stephen P "The Effective Interest Rates of PIEs"

Lennard, Mike "Judicial Review? No Thanks!"

Burge, Richard "Disposing of Partnership Interests"

Keating, Mark "New Zealand's Tax Dispute Procedure: Time for a Change" (Part 2)

Taxation Today, Issue 19 (June 2009)

Peterson, John, and Reid, Adrienne "Taxation of Emission Units"

Coleman, James "The Penny Tax Avoidance Decision: Ben Nevis is Applied for the First Time"

McClennan, Murray "Debt and Taxes"

Pentney, Campbell "The Attribution of Profits to Permanent Establishments: Recent OECD Developments"

Keating, Mark "New Zealand's Tax Dispute Procedure: Time for a Change" (Part 1)

Taxation Today, Issue 18 (May 2009)

Alley, Clinton "Individual Income Tax Rates in New Zealand: A Review of the Past and Present"

Plunket, Casey, and Cameron, Jess "Establishing the Purpose for Acquisition of Land: A Revisionist Approach"

Rae, Kevin "Offshore Financing and Interest Source Rules"
Price, Susan "Inland Revenue's Public Rulings Unit"

Toohy, Brian "Treasury and the footloose capitalists", *Inside Story* Thursday 9 July 2009
<http://inside.org.au/treasury-and-the-footloose-capitalists>

Overseas

Bakker, Anuschka (ed) *Tax and the environment: a world of possibilities*, Amsterdam, International Bureau of Fiscal Documentation, 2009

Part A: General introduction

Policy frameworks and international organizations

International organizations

Part B: Country Surveys

Direct taxation

Indirect taxation

Part C: Summary

Countries covered: Australia, Brazil, Canada, China, Germany, India, Japan, Netherlands, South Africa, Spain, Sweden, United Kingdom and United States.

Contributors: Christina Akker, Anuschka Bakker, Charles van den Berg, Nicole Bryant, Paul de Chalain, Bill Cole, Bram Faber, Rahul Garg, Michelle Giraldo, Shally Gupta, Lars Henckel, Anna Hjelmstrom, Carlos Iacia, Fredrik Jonsson, Maria Karlsson, Howard Kazdan, Fred Klaassen, James Koch, Peter Merrill, Ramon Mullerat, R Muralidharan, Osamu Nakatsubo, Kumiko Nishiyama, Bret Oliver, Ajay Rastogi, Mark Schofield, Leanne Sereda, Norbert Tutsch, Peter Tylestam, Hartwig Welbers, Charles de Wet and Alan Wu

Bulletin for International Taxation Number 7 - 2009

- Tax Treaty News - Brian J Arnold

- New Spanish Regulation on the Mutual Agreement Procedure - Carlos Palao Taboada

- New Protocol to the 1982 New Zealand-United States Tax Treaty - **Andrew MC Smith**

- Corporate Tax Implications of Denmark's Unilateral Termination of its Tax Treaties with France and Spain - Jakob Bundgaard and Katja Joo Dyppel

- Review of Corporate Income Taxes in the SAARC Region - Rup Khadka

- Lessons for Tax Administrators in Adopting the OECD's "Enhanced Relationship" Model - Australia's and New Zealand's Experiences - **Justin Dabner** and **Mark Burton**

Derivatives & Financial Instruments Number 4 - 2009

- United States - Samuelli Case Construes Securities Lending Rules - Matthew S Blum and David C Garlock

- Netherlands - The Treatment of Foreign Exchange Results under the Participation Exemption - Reinout Kok

- Australia - Financial Arrangements and Consolidation - Anton Joseph

- Challenges of the Mexican Real Estate Investment Trust Tax Regime - Ricardo Vargas, Mariana Covarrubias and Federico Aguilar

- India - CIT v Woodward Governor India P Ltd: Tax Treatment of Foreign Exchange Losses on Revenue and Capital Account - Raghav Sharma

- Denmark - Update: An Introduction to the Taxation of Financial Instruments - David A Munch

International Transfer Pricing Journal Number 4 - 2009

- OECD Discussion Draft on Transfer Pricing Aspects of Business Restructurings: Summary of Business Comments and Issues for Discussion - Giammarco Cottani

- Observations on OECD Discussion Draft on Business Restructuring: Is the Notion of Control over Risk at Arm's Length? Andrea Musselli and Alberto Musselli

- India - The Vodafone Controversy: International Ramifications of Where Gain Accrues on the Transfer of Shares - Vispi T Patel and Rajesh S Athavale

COMPARATIVE SURVEY - OECD Discussion Draft on Transfer Pricing Aspects of Business Restructurings

- Belgium - Isabel Verlinden and Kris Smits

- Denmark - Arne Møllin Ottosen and Eduardo Vistisen

- United Kingdom - Ian Dykes, Andrew Taylor and Justyna Dziuba

RECENT DEVELOPMENTS

- Australia - Roche Products Case: Increasing Role of Transfer Pricing - Anton Joseph

- India - Transfer Pricing and Related-Party Transactions under Customs Law:

Harmonization? Adarsh Ramanujan

- Norway - Transfer Pricing Documentation and Reporting Requirements - Joachim M Bjerke

- Uruguay - Transfer Pricing Rules Introduced by Law 18,083 and Detailed Guidance - Maria Jose Santos

International VAT Monitor Number 4 - 2009

- United Kingdom – Incentivizing the Taxpayer - Colin Woodward

- The Limits of the EU VAT Exemption for Financial Services - Christian Amand

- Structuring a US Federal VAT - Reuven S Avi-Yonah

- Simplification and Harmonization of the EU VAT Invoicing and Archiving Rules - Ine Lejeune, Bert Mesdom and Olivier Verhaege

- Limitations and Justification of the ECJ's Doctrine of Asset Labelling - Joep JP Swinkels

- Business Tax: China's Quasi-VAT - Wei Cui

- VAT in Nigeria – Theory and Practice - Osita Aguolu

Russo, Raffaele and Fontana, Renata *A Decade of case law*, Amsterdam, International Bureau of Fiscal Documentation, 2008. Essays in honour of the 10th anniversary of the Leiden Adv LLM in International Tax Law

The issues analysed in this book include:

- borderline between the definitions of royalties, know-how and services;
- the definition of the term “employer” for treaty purposes;
- the concept of permanent establishment in the context of a multinational group;
- non-discrimination issues relating to domestic group consolidation;
- the taxation of partnerships in cross-border situations;
- the concept of place of effective management for treaty purposes;
- the ever-debatable notion of “beneficial owner”; and
- triangular situations.

Main Contents

Chapter 1: DEL commercial: conduit arrangements and abuse of tax treaties.

Chapter 2: Treaty issues related to the provision of know-how: Comment on a Spanish Supreme Court decision.

Chapter 3: International hiring-out of labour: Identifying and taxing genuine and abusive scenarios.

Chapter 4: Multinational enterprises and permanent establishments: The Philip Morris case.

Chapter 5: Non-discrimination and group consolidation: The Delaware case of the German Bundesfinanzhof and beyond.

Chapter 6: A case on partnerships: The Rouquier et Rivay decision of the Belgian Supreme Court.

Chapter 7: Residence: Central management and control versus place of effective management.

Chapter 8: The Royal Bank of Scotland case: More controversy on the interpretation of the term “beneficial owner”.

Chapter 9: Triangular cases and double tax relief: A decision of the Netherlands Supreme Court.

Contributors: Walter Andreoni, Paolo Arginelli, Edward Attard, Andrea Ballancin, Severine Baranger, Juanita Brockdorff, Emidio Cacciapuoti, Bruno Carramaschi, Kathrin Egli, Jose Fernandes, Renata Fontana, Christian Ellul, David Francescucci, Stefano Grilli, Giancarlo Matarazzo, Tiago Neves, Wolfgang Oepen, Andrea Parolini, Antonio Russo, Raffaele Russo, Priscila Silva, Stefano Simontacchi, Alexandra Storckmeijer, Mario Tenore, Erki Uustalu and Emiliano Zanotti

Russo, Raffaele *Fundamentals of international tax planning*, Amsterdam, International Bureau of Fiscal Documentation, 2008

Sources of international tax law, such as domestic and international legislation in this area.
Building blocks of international tax planning: arm's length principle and permanent establishment.

The differences between the concepts of tax planning, avoidance and evasion.

Categorization of planning techniques based on their underlying principles

The structure and goals of a multinational group, with particular emphasis on taxation.

Tax planning techniques that can be used to effectively carry out activities such as holding, financing, hedging and IP management.

Supply-chain management techniques and how taxes come into play when (re-)organizing them

General and specific anti-avoidance rules that have from time to time been designed by States in order to counteract behaviours and structures that are not considered acceptable from a tax policy point of view.

14 Quotable quotes

"When the Secretary to the Treasury, Ken Henry, called a conference of academic tax economists to get advice for his inquiry into Australia's future tax system, one issue found much agreement between them: the evil of conveyancing duty.

.....

Tax economists carry on so much about the supposed evils of this tax that one visiting expert at the conference referred to it as an "absolute piece of garbage".

.....

What's more (and here's an argument that might appeal to the emotion-free calculators that economists try to be), the more we separate people from the support of their family and friends, the more social problems we create and dump at the taxpayer's door.

The trouble with conventional economists is that their model is too narrow and, as a consequence, their thinking is too narrow and their advice to governments is too narrow.

Source: Gittins, Ross 'Tax inquiry reveals economists at their most clueless,' *Sydney Morning Herald* 29 June 2009, pp 17-18

"The GST was emasculated at birth. Ten years after it was legislated, and nine years after it came into force, the tax has proven to be neither the monster Labor feared, nor the revenue-raising machine the Coalition hoped it would be.

Treasury delivered perhaps the final judgment in December when it said, between the lines, that the indirect tax system was collecting no more revenue with the GST than it had without it."

Source: Megalogenis, George 'PM's GST clanger turns 10 today' *The Australian* 30 June 2009, p 4

"At p 40 of the transcript Mr Merralls referred to a Federal Court case, *Fire Nymph Products Ltd v Jalco Products Pty Ltd* (1983) 42 ALR 355. Upon his citation of the case the following exchange occurred:

"Gibbs CJ: Are they the ALRs as they are commonly known?

Mr Merralls: Yes, Your Honour.

Gibbs CJ: They are the Australasian – A for Australasian is it?

Mr Merralls: I do not know. I do not take them, Your Honour.

Gibbs CJ: It may well be right, I am just asking.

Mr Merralls: They were called the Australasian Argus Reports.

Mason J: But they are now called the Australian Law Reports.

Mr Merralls: They are Australian, are they?

MasonJ: Yes.

Mr Merralls: So they are. Thank you. It is the ATRs, their bedmates, that are Australasian, I think, they have a few New Zealand cases in them.

Mason J: I have often wondered why there are no New Zealand cases in them.

Deane J: They are very prompt, Mr Merralls.

Mr Merralls: Not prompter than the ALJR, Your Honour, and they are not reliable. They are reliable enough in this case...."

Source: French, Robert 'James Merralls' AM QC 40 Years as Commonwealth Law Reports Editor Speech Notes 29 May 2009'

<http://www.highcourt.gov.au/speeches/frenchcj/frenchcj29may09.pdf>

"You shouldn't be taxed for being a woman. Coles will pay the GST to the government for all feminine hygiene products bought in our stores, so that you don't have to."

Source: Coles catalogue On sale Thurs 2nd July until Wed 8th July 2009 p 24, distributed in NSW Metropolitan areas. Also part of a television campaign.

Call for Papers

ABN 57195 873 179
CRISCOS PROVIDER 00098G

Australasian Tax Teachers' Association Conference

22nd Annual Conference – 20 to 22 Jan 2010

University of NSW, Sydney

Call for Papers

If you are interested in presenting a paper at the above conference please submit an abstract of the proposed paper and relevant contact details by **Friday 28 August 2009**.

The theme of the 2010 conference will be **Changing Times – Changing Taxes**. Authors are encouraged to submit proposals that match this theme. Papers on the teaching of taxation are also particularly invited.

A Steering Committee will select papers for the conference and will advise you of its decision by end September 2009. The abstract should be between 200 and 500 words and should clearly indicate the title of the paper, its author(s), the status of the paper (for example, whether it is part of ongoing research, whether it has been previously published, etc.) and an overview of its contents.

Abstracts should be sent to Kathrin Bain at k.bain@unsw.edu.au by Friday 28 August 2009.

Note: The Wednesday of the conference will be a PhD day for which a separate call will be made.

Australian School of Business UNSW



UNSW Faculty of Law

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Call for Papers

ABN 57195 873 179

CRISCOS PROVIDER 00098G

Australasian Tax Teachers' Association Conference PhD Workshop - 20 Jan 2010 University of NSW, Sydney



UNSW Faculty of Law

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Phone +61 2 9385 9541

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Email: k.bain@unsw.edu.au

Call for Papers

PhD students are invited to submit proposals to present a paper at the ATTA PhD workshop, by close of business 28 August 2009.

The ATTA PhD workshop will be held in conjunction with the ATTA 22nd Annual Conference, which will be held from 20 to 22 Jan 2010.

Students should be researching a tax related question. The research can be drawn from any tax related discipline, whether law, accounting, economics or another aspect of public policy.

A Steering Committee will select papers for the conference and will advise you of its decision by end September 2009. The abstract should be between 200 and 500 words and should clearly indicate the title of the paper, its author(s), the status of the paper (for example, whether it is part of ongoing research, whether it has been previously published, etc.) and an overview of its contents.

Abstracts should be sent to Kathrin Bain at k.bain@unsw.edu.au by Friday 28 August 2009.

The ATTA Executive supports the attendance of up to 6 PhD students at the full conference by waiving registration fees. Students seeking this support should make application on the relevant form, available on the conference website at www.atax.unsw.edu.au/attaconference.

Australian School of Business UNSW



Melbourne Law School Presents

ANNUAL TAX LECTURE

“Tax Uncertainty”

The Hon. Justice Tony Pagone
Supreme Court of Victoria

Justice Pagone is a Judge of the Supreme Court of Victoria and a Professorial Fellow of the Melbourne Law School.

Previously, Justice Pagone was a practising barrister based at the Victorian Bar. He specialised in taxation law but also practised widely in commercial law, constitution and public law and human rights law, and held a position on VCAT. In July 2003 he was appointed to the newly created position of Special Counsel to the ATO in which he served until December 2003.



- DATE:** Thursday 20 August 2009
TIME: 5:45pm – Light Refreshments/6:30pm – Lecture commences
PLACE: Lecture Theatre G08 (Ground Floor)
Melbourne Law School,
185 Pelham Street, Carlton
- RSVP:** Online – <http://www.tax.law.unimelb.edu.au/> or by contacting
Tessa Dermody, Tax Group Coordinator – law-tax@unimelb.edu.au
or (03) 8344 8924 by **Monday 10 August 2009**



MELBOURNE LAW SCHOOL
Australia's first, Australia's global



ATTA News August 2009

<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

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

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1 Presidential column

Hello everyone

Soon the Australian Federal Parliament will rise from their Winter recess to embark upon considering legislation proposed for introduction in the 2009 Spring Sittings. Among the proposed revenue measures (including legislation to give force of law to the new NZ DTA – see below) to be considered are the following four Bills:

Tax Laws Amendment (2009 Measures No. 5) Bill

- amend the provisions dealing with representatives of incapacitated entities (Division 147) and make consequential amendments
- provide a CGT roll-over for capital losses arising to complying superannuation funds that merge with non-small complying superannuation funds
- streamline the income tax treatment of forthcoming resale royalty for visual artists
- amend capital borrowing provisions

International Tax Agreements Amendment Bill (No. 2)

- give the force of law to the revised treaty with New Zealand and amend the demerger relief provisions in relation to dual listed companies

Tax Laws Amendment (2009 Measures No. 6) Bill

- amend the GST treatment of cross-border transport services
- remove redundant provisions allowing for unlimited amendment periods
- restrict the eligibility of the entrepreneurs' tax offset through the introduction of a family income test

Taxation Laws (Transfer of Provisions) Bill

- rewrite provisions from the Income Tax Assessment Act 1936 to the Income Tax Assessment Act 1997

Also as I write this month's column, I just finished reading the areas of focus for the ATO's 2009-10 Compliance Program. These areas include:

- Individuals and businesses can expect increased scrutiny of their tax returns, in particular losses, high risk refunds, eligibility for tax offsets and employee share schemes.
- The ATO announced that it will continue monitoring highly paid company directors and executives.
- Over the next four years the ATO's risk review and audit program for wealthy Australians and large to medium sized businesses will increase to ensure they meet their tax obligations as the economy recovers.
- The monitoring of wealthy Australians will be expanded to include individuals with a net wealth of between \$5 and \$30 million.
- Businesses that don't declare all cash income to gain a competitive advantage can expect contact from the ATO as programs to deal with the cash economy are expanded.
- Employers who don't withhold and pay tax or do not make super contributions for their employees, will be a particular focus this year.
- The risk of 'phoenix' activity, where company directors use serial liquidation as a means of avoiding their financial obligations, is also announced to be on the ATO's radar.
- Cross-border tax avoidance schemes, particularly those involving tax havens and transfer pricing, will continue to be a priority. Also dodgy schemes remain a concern during the economic downturn – particularly those offering illegal early access to superannuation savings.

Planning for the 2010 ATTA conference continues to progress well and is reported on separately in this Newsletter.

One final reminder!!! This is the **LAST** opportunity for ATTA members consider submitting their doctoral work for possible publication in the INAUGURAL CCH and ATTA Doctoral Series.

CCH and ATTA Doctoral Series

Details regarding this series were published in the March 2009 ATTA Newsletter. Please send submissions on or before the 2009 cut-off date of 31 August 2009 to Professor Dale Pinto (Dale.Pinto@cbs.curtin.edu.au), including a brief statement on the status of the award (whether awarded or approved), details of the supervisors of the degree, and copies of the examiners' formal reports on the thesis.

Best wishes
Professor Dale Pinto
President
Dale.Pinto@cbs.curtin.edu.au

2 ATTA Conference 2010

Changing Times – Changing Taxes: ATTA2010: 20 – 22 January 2010, UNSW

The call for papers for ATTA went out last month, and abstracts have been flowing in. The closing date for abstracts for both the conference and the PhD workshop is 28 August 2009. Abstracts should be between 200 – 500 words, and forwarded to k.bain@unsw.edu.au. The call for papers is attached again.

We have confirmed four keynote speakers: our two international academics are Professor Neil Buchanan, from the George Washington University Law School and Professor Catherine Brown from the Faculty of Law, University of Calgary. Mr Michael D'Ascenzo, Commissioner of Taxation will also be a keynote speaker, and we have invited Dr Ken Henry, AC, Secretary to the Treasury and Chair of the Review of the Australian Future Tax System.

We are able to facilitate accommodation on campus in the UNSW Village at \$65pn (single rooms with shared facilities), or at the Sydney Marriott Hotel in College St, Darlinghurst (opposite Hyde Park) where the conference dinner is being held, from \$209pn including breakfast. Alternatively there are a number of hotels in the Coojee area, including single and family apartments, and at a range of prices. Full details will be available when registrations open. Remember to check on-line accommodation directories such as need it now and wotif.

Registrations will be available from 1 September on-line at www.atax.unsw.edu.au/attaconference.

We look forward to seeing you all in January.

Helen Hodgson
& the organising committee

3 The CCH ATTA Doctoral Series

Call for Expressions of Interest

Expressions of interest are called for doctoral submissions to be considered for the inaugural issue of The CCH ATTA Doctoral Series that was approved to proceed at the ATTA 2009 AGM in Christchurch, New Zealand.

Applicants need to follow the guidelines listed below which have been agreed to by the Doctoral Series Editorial Board (DSEB), consisting of:

- Jonathan Mendel – Publisher/Sponsor representative
- Professor Chris Evans – ATTA representative
- Professor Rick Krever – ATTA representative
- Professor Dale Pinto – ATTA representative

1. To be eligible for submission for possible publication in The CCH ATTA Doctoral Series, a doctoral thesis must be at least at the stage of having been approved for award of the degree, but need not be awarded at the time of submission.

2. Submissions must be made to the DSEB by the relevant cut-off date for a year to be considered for possible publication in the series in that year. For 2009, the cut-off date is 31 August 2009.

3. Theses from any period will be considered by the DSEB for possible publication in the series. However, the currency, relevance and topical interest of the thesis will be among the considerations taken into account by the DSEB in selecting a thesis for possible publication.

4. If a thesis which is submitted by an author needs to be updated/edited in the view of the DSEB then the author undertakes to carry out any updates/edits to the satisfaction of the DSEB within time frames which the DSEB specifies.

5. Submissions are open to ATTA members.

6. Doctoral submissions may include submitted PhD or SJD theses.

7. The DSEB may decide not to publish any submissions received in a particular year.

8. The decisions of the DSEB are final and no correspondence will be entered into.

Please send submissions on or before the 2009 cut-off date of 31 August 2009 to Professor Dale Pinto (Dale.Pinto@cbs.curtin.edu.au), including a brief statement on the status of the award (whether awarded or approved), details of the supervisors of the degree, and copies of the examiners' formal reports on the thesis.

4 Arrivals, departures and honours

Congratulations to **Rebecca Millar** on her promotion as Associate Professor, University of Sydney Law School, effective from 1 January 2009.

Congratulations to **Maarten Rothengatter**, whose doctorate was conferred on 15 May 2009 followed by his graduation ceremony on 24 July 2009 at the University of Queensland. The topic of Maarten's thesis was: *'Taxing taxis'--Limits and possibilities for regulating tax compliance behaviours of taxi drivers: an Australian case study*. Maarten lectures (in the School of Arts and Social Sciences) at Southern Cross University's Tweed Gold Coast (Riverside) Campus, teaching mainly Sociology, Politics and Social Welfare.

"Australia's leading tax law and policy program, conducted by the University of Sydney's Law School, has been further strengthened by the appointment of the Taxation Institute of Australia's Senior Tax Counsel, Dr **Michael Dirkis** as a Professor of Taxation Law.

Dean of the Sydney Law School, Professor Gillian Triggs, welcomed the appointment of Dr Dirkis, who has been at the forefront of tax policy, law and administration developments over the last decade.

"Dr Dirkis' vast experience in tax law development will further strengthen both the Faculty's research and teaching," she said.

"Dr Dirkis is a noted researcher, having authored and co-authored over 500 articles and papers. He is known internationally through his role as Special Counsel for the Asia-Oceania Tax Consultants' Association, and as its representative to the annual meeting of the region's tax administrators, the Study Group on Asian Tax Administration and Research (SGATAR)."

The Sydney Law School already boasts Australia's leading tax academics, whose expertise has been sought both domestically by the Treasury, the Board of Taxation, and the Australian Taxation Office, and internationally by the OECD and the International Monetary Fund.

"Dr Dirkis' appointment will further complement the Faculty's leading role in the development of tax policy and law in Australia and internationally," concluded Professor Triggs.

Source: Sherington, Greg 'Leading Tax Reform Advocate Accepts Appointment', 4 August 2009 <http://www.usyd.edu.au/news/law/436.html?newsstoryid=3690>

New Zealand developments

New Tax Bill in New Zealand

On 21st July, the Taxation (Consequential Rate Alignment and Remedial Matters) Bill was tabled in the New Zealand Parliament. The primary focus of the Bill was to align certain investment tax rates with income tax rates. The Bill was described by the Minister of Revenue, Peter Dunne, as consisting of a "good deal of 'catch-up' legislation that makes downstream changes to tax law that follow on from earlier tax changes".

The essence of the Bill is that it introduces new resident withholding tax rates on interest paid to individuals. These new rates are aligned with the recent changes to personal tax rates. The Bill also introduces a new default rate of 38 per cent for people who do not notify their bank of their tax rate; an increase from the existing 19.5 per cent default rate. This new default rate matches the highest personal income tax rate. The purpose of the change is to encourage individuals to provide banks with the correct tax rate. Further alignment to the new personal tax rates exists with a change to the tax rates on portfolio investment entities (PIEs) to match the new rates. Thus, PIE rates will change to 12.5 per cent, 21 per cent and 30 per cent. In addition, the Bill introduces a new 30 per cent resident withholding tax rate on interest paid to companies. As with the change to interest paid to individuals, this is to ensure alignment with the new company tax rate. Most of these changes will take place from April 2010.

Lisa Marriott

6 IBFD Research Students Meeting Kuala Lumpur

8th Annual Meeting for Students of International and Comparative Tax Law, Kuala Lumpur 7 - 9 December 2009

Due to the success of the past meetings we decided to hold another Research Students Meeting by the end of this year, and this time in Kuala Lumpur, to provide a better setting for students from the Asia-Pacific region.

Who should attend? The 2009 IBFD Research Students Meeting in Kuala Lumpur is intended only for students who are working on a doctoral thesis; applications from students writing an LLM paper will not be considered. The topic of the thesis should be one of international, comparative tax law or a subject of national law that is of worldwide interest. All applications will go through a screening process to ensure that only students carrying out original research of sufficient quality are admitted. To gain the maximum from their participation, the attendees

should have already made some progress in their research, have a good grasp of their topic and have a developed hypothesis and line of argument. At the same time, there should still be some open issues. In other words, the research should be at the stage at which external feedback is the most valuable. Thus, applications from students at the very beginning or the very end of their project are likely not to be accepted. Since all discussions are in English, applicants should be also fluent in that language.

Number of places: A maximum of 10 students will be admitted, in order to ensure that each student receives individual, indepth coaching and consideration of his/her project. A minimum of 8 registrations of sufficiently high quality is required in order for the meeting to go ahead.

http://www.ibfd.org/portal/AcademicActivities_studentsMeeting.html

Of course students from all over the world are invited to apply and join, so in case you have any elective research students who would be interested, please forward the above link to them.

Richard Resch

Senior Associate, Academic Coordinator, Academic Group

IBFD, P.O. Box 20237, 1000 HE Amsterdam, The Netherlands

Tel. +31 20 554 01 77 (direct); Fax +31 20 420 34 29; E-mail r.resch@ibfd.org

7 Call for ATAX Research Fellowship Applicants 2010

In 2010 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 2010, 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 2010 must be received by 16 November 2009. Successful applicants will be notified by 31 December 2009 and undertake the Fellowship in 2010.

Further information

For further information about the Research Fellowship, please contact Associate Professor Binh Tran-Nam by phone on +61 (2) 9385 9561 or by email b.tran-nam@unsw.edu.au

8 United Kingdom developments

Squeeze on tax havens by the UK

Since the G20 Summit in April this year greater efforts have been made to ensure that tax havens provide information to other jurisdictions. This has reflected the fall in tax receipts from the global recession creating stronger incentives for tracing and recovering unpaid revenues.

The UK government had previously signed agreements with Jersey, Guernsey, Isle of Man, and the British Virgin Islands to allow the exchange of financial information on UK residents. A deal to recover lost tax from Britons holding bank accounts in Liechtenstein has now just been signed.

Up to 5,000 British investors are thought to have an estimated £3bn in secret accounts in Liechtenstein. Investors will be offered the chance to volunteer details of their deposits in return for penalties, capped at 10 per cent of tax evaded over the past 10 years. Investors who fail to make a full disclosure would risk having their accounts closed and losing their investments.

Patrick Nolan

9 World Tax Journal

Since the turn of the century, there has been increasing pressure from academic authorities and institutions for research funding to conform tax research to appraisal standards that are now commonly used in exact sciences. Research is only valid when it is published in the international forum language of the discipline (English) and in peer-reviewed journals. The

“World Tax Journal” (WTJ) has been conceived as a specific answer this challenge.

WTJ will be published in both print and online format comprising well-researched and peer-reviewed articles on fundamental questions in the areas of international taxation, comparative taxation, regional taxation and universal policy questions cropping up in some national tax systems. At the same time there will be room for incisive shorter articles and comments as well as notes involving important domestic court decisions with a regional or international impact. What the journal will not do is to make an attempt to keep abreast in real time of the news on all the latest changes and developments in tax legislation. Its value lies in the depth of its reflection, not in the speed of its reporting. Its purpose is also to allow researchers to publish valuable contributions, which do not find room in present tax reviews. Aiming for solid scientific research it will also be open to social and economic analysis and reflection,

because one complaint often heard is that lawyers, economists and political or social scientists frequently speak to each other without having a real dialogue.

In closing I would like to extend an invitation to the academic tax community to send in contributions which will be subject to the highest academic standards of review.

Would you like to publish your article? View our contribution guidelines

http://www.ibfd.org/portal/pdf/WorldTaxJournal_AuthorGuidelines.pdf

Prof. Dr. Frans Vanistendael
Academic Chairman IBFD

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, June 2007 and July 2008 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 September 2009.

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 Vacancies

Victoria University of Wellington, Head of School, School of Accounting and Commercial Law (A193-09A)

Office of the Pro Vice-Chancellor, Faculty of Commerce and Administration

Location: Pipitea Campus

Term of Contract: Fixed Term of 3 Years

Closing Date: 28 August 2009

Position Overview: Head of School of Accounting and Commercial Law

The Head of School provides academic leadership and general management for the School. The role requires the ability to effectively manage the School's people, resources, teaching and research programmes. He or she will also need to contribute effectively towards the School and Faculty's pursuit and maintenance of various forms of accreditation.

The Head of School is expected to be an effective and supportive member of the Faculty Management Team and to work in close co-operation with the Pro Vice Chancellor/Dean of Commerce and other Heads of School. The appointee will be expected to have an excellent academic qualification, a sound knowledge of the University environment and education sector, experience in providing successful academic leadership and of managing people and resources in a diverse and complex environment.

Further information can be obtained from the Pro Vice-Chancellor/Dean of Commerce, Professor Bob Buckle, email bob.buckle@vuw.ac.nz or Ravindra Kalpagé, the HR Manager, Faculty of Commerce & Administration, email: Ravindra.Kalpage@vuw.ac.nz

Job Description:

Purpose Statement: The Head of School must work in the best interests of the University (including its community of students and staff), within relevant legislation and in accordance with the University Charter, and University policy as it is communicated to staff.

The Head of School must also assist the University to meet its vision, and strive to behave in a manner that reinforces the University's values.

Responsible To: PVC Faculty of Commerce and Administration

Key Accountability Areas: Take a leadership role within the School;

Provide academic leadership in conjunction with other senior colleagues;

Create a harmonious environment which focuses on the School meeting the needs of, and providing a quality service to, School staff, students, University management and staff and external stakeholders;

Develop, implement, and as appropriate, update a strategic plan for the School consistent with the Faculty of Commerce strategic plan and accreditation processes;

Maintain, and as appropriate, update a School research plan and associated policies to advance the research capabilities and PBRF standing of the School;

Manage the staff within the School;

Implement and maintain Human Resource strategies and policies;

Plan and manage appropriate staffing levels;

Implement performance appraisal and management, including coaching and feedback, so as to develop staff to their full professional potential;

Foster a collegial culture which demonstrates a sense of shared commitment to agreed goals;

Manage finances and resources, including the preparation and monitoring of the School's budget and planning and managing physical resources;

Manage the promotion, planning and delivery of teaching and research programmes, and monitor the quality of these programmes;

Develop and maintain external networks and relationships which enhance the School's ability to provide a relevant and quality teaching and research programme;

Develop opportunities and initiatives that support the University's strategy;

Teach and research at an appropriate level, taking into account the other Key Result Areas.

Person Specification: Qualifications Relevant Tertiary Qualification: PhD

Experience: Knowledge of the University environment and education sector.

A record of performance in teaching and research that is equivalent to that expected of a senior academic position.

Experience in providing academic leadership.

Demonstrated experience in successfully managing people, in a diverse and complex environment.

Proven ability in preparing and monitoring budgets.

Experience in planning and managing resources

Source: <http://vacancies.vuw.ac.nz/positiondetail.asp?p=4893>

12 Tax, Accounting, Economics and Law Related Meetings

Local

Atax's research seminar, Adrian Sawyer (University of Canterbury, NZ), 'Tax disclosures by financial institutions: Some recent Australasian evidence', Thursday 10 September 2009, Board Room (206), 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.

Ninth Atax International Tax Administration Conference, Sydney, 8-9 April 2010. If you are interested in presenting a paper at the above conference please submit an abstract of the proposed paper and a brief biographical sketch of the author(s) and relevant contact details by Friday 11 September 2009. The theme of the 2010 conference will be Tax Administration: Building Bridges. Abstracts should be sent to Kathrin Bain at k.bain@unsw.edu.au by Friday 11 September 2009.

Academic enquiries:

Dr Binh Tran-Nam, Phone +61 2 9385 9561, Fax +61 2 9385 9515 b.tran-nam@unsw.edu.au

Dr Michael Walpole Phone +61 2 9385 9526, Fax +61 2 9385 9515 m.walpole@unsw.edu.au

Administrative enquiries

Kathrin Bain Phone +61 2 9385 9541, Fax +61 2 9385 9515 k.bain@unsw.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 Jessi Guy (02) 8223 0043 or email

jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>

Twenty Second Annual Australasian Tax Teachers Association Conference 2010, "Changing times – changing taxes?" 20 - 22 January 2010, University of New South Wales, Sydney, Australia. Hosted by the Australian School of Taxation (Atax) and the School of Business Law and Taxation, UNSW. Organising committee: Helen Hodgson (Chair); John Taylor, Chris Evans, Fiona Martin, Michael Walpole, Bill Butcher. Website: <http://www.atax.unsw.edu.au/attaconference> Email: attaconference@unsw.edu.au;

*** Call for papers *** **3rd Biennial Threshold Concepts Symposium**, University of New South Wales, Sydney 1-2 July, 2010. UNSW in conjunction with the University of Sydney, is hosting the Symposium which is focussing on the theme of 'Exploring Transformative Dimensions of Threshold Concepts'. This international symposium will bring together researchers and practitioners from across the world to present, critique and discuss new research and developments in this area, including the originators of the concept, Erik Meyer and Ray Land.

The website - including the call for papers - is available at <http://www.thresholdconcepts2010.unsw.edu.au/>

We welcome contributions which explore the theme of threshold concepts and transformations across one or more of the following dimensions:

- Epistemological dimensions - Transforming knowledge and learning - thinking, learning, understanding, perceptions, framework

- Ontological dimensions - Transforming world views, identities, feelings, values, perspectives
- Practice dimensions - Transforming practice – teaching, learning, curricula, assessment
- Reflexive dimensions - Transforming the very notion of threshold concepts themselves – through critiquing, problematising, evaluating, creating - and moving the notion of, and the research on, thresholds forward.

University of Sydney, Ross Parsons Centre of Commercial, Corporate and Taxation Law, Seminar Series, **Taxation series 2009**. Sydney Law School, Building F10, Eastern Ave, University of Sydney. Nine seminars held from 23 March to 3 November.

Professor Jinyan Li, Osgoode Hall Law School, York University, Toronto, *Chinese Taxation: The Great Leap Forward?* Wed 26 August, 12.30-2.00pm \$66

Professor Alvin Warren, Ropes & Gray Professor of Law, Harvard Law School, *Tax Policy after the Financial Crisis*, Mon 19 October, 6.00-8.00pm FREE

Professor Tim Edgar, University of Western Ontario, *Is TOFA Finally Over? A View from Canada*, Tue 27 October, 6.00-7.15pm \$66

Brian J Arnold, Consultant, Goodmans LLP, Toronto, *Interminable International Tax Reform* Tue 3 November, 5.30-7.00pm \$66

tel +61 2 9351 0385

Email law.parsons@usyd.edu.au; <http://www.law.usyd.edu.au/parsons>

Brochure http://www.law.usyd.edu.au/events/2009/Parson_Series_brochure_09.pdf

University of Sydney, Sydney Law School Single unit enrolment Taxation Law Semester 2 2009

Australian Import/ Export Laws LAWS6870-2 Tuesday Evenings-Semester 2 Adj A/Prof Alan Bennett*

Carbon Trading, Derivatives & Taxation LAWS6936-54 Sept 30 & Oct 1-3 (9:00-5:00) Ms Celeste Black/ Dr Tim Stephens/ Ms Petrea Bradford*/ Mr Scott Farrell*

Chinese International Taxation LAWS6091-54 Aug 19-21, & 24, 25 Prof Jinyan Li*

Comparative Income Taxation LAWS6170-51 Oct 29, 30 & Nov 2-4 (9:00- 3:30)

Prof Brian Arnold* Comparative Taxation of Financial Transactions LAWS6906-51 Oct 21-23 & 26, 27 (9:00-3:30)

Prof Tim Edgar* Comparative Value Added Tax LAWS6814-54 Sept 23-25 & 28,29 (8:30-4:00)

A/Prof Rebecca Millar GST- International Issues LAWS6891-54 Oct 7-9 & 12,13 (8:30-4:00)

Ms Kate Miles/A/Prof Luke Nottage

Law of Tax Administration LAWS6112-54 Aug 26-28, 31 & Sept 1 Adj Prof Cynthia Coleman

Public Policy LAWS6257-54 Sept 24-26 & 28, 29 (9:15- 5:00) Prof Patricia Apps

Stamp Duties LAWS6124-2 Tuesday Evenings-Semester 2 Mr Richmond*

Tax Law in Asia & the Pacific LAWS6200-2 Wednesday Evenings-Semester 2 Prof Lee Burns

Tax Litigation LAWS6107-2 Thursday Evenings-Semester 2 Mr Roger Hamilton SC*

Tax of CFCs, FIFs, & Transferor Trusts LAWS6129-54 Sept 16-18 & 21, 22(9:00-3:30) Prof Lee Burns

Taxation of Corporate Groups LAWS6244-54 Sept 23-25 & 28, 29 (9:00- 3:30) Prof Richard Vann

Taxation of Mergers & Acquisitions LAWS6892-54 Oct 14-16 & 19, 20 (9:30-3:30) Prof Graeme Cooper

Taxation of Remuneration LAWS6009-2 Friday Mornings (8.30-10.30am) - Semester 2 Ms Celeste Black

Taxation of Superannuation & Insurance LAWS6127-2 Tuesday Evenings- Semester 2 Mr Shayne Carter*/ Mr Andrew Mills*

The Impact of Tax on Business Structures & Operations LAWS6825-2 Monday Evenings- Semester 2 Ms Chloe Burnett

Transfer Pricing in International Taxation LAWS6123-2 Thursday Evenings- Semester 2 Ms Melissa Heath*

See also http://www.law.usyd.edu.au/LPD/docs_pdfs/2009/SUETax2009.pdf for details on each subject and subjects offered for Taxation Law Semester 2 2009.

Overseas

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

Canadian Tax Foundation Event schedule 2009/2010

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

Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) in close cooperation with the Austrian IFA Branch and the Wolfgang Gassner Research Fund for International Tax Law "Recent and Pending Cases at the ECJ in Direct Taxation" conference, Vienna, November 12 to 14, 2009. The opening highlight will be the inaugural lectures of Professor Dr Alfred Storck and Professor Dr Bertil Wiman. We are happy that very distinguished experts from the countries where the direct tax cases pending at the ECJ are coming from will present these cases, the request for the preliminary ruling and the relevant domestic and European legal background. This will enable us to discuss recent developments in European tax law. In order to have lively and high level discussions, the number of participants is limited. Therefore we want to encourage you to apply as soon as possible. Please find the invitation and the application forms on our website 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 or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For 2009 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

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: itacourses@ibfd.org

International Tax Academy

ITA Courses in Amsterdam

5-9 October Financial Instruments and Tax Planning

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

<http://www.ifa2009vancouver.ca/links.htm>

2010, Rome, Italy

2011, Paris, France

International Atlantic Economic Society (IAES) conference. 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

International Tax Planning Association Forthcoming meetings

<http://www.itpa.org/meetings.html>

Society of Legal Scholars conference, University of Keele, 7-10 September 2009. <http://www.legalscholars.ac.uk/keele/index.cfm> The Taxation Law subject section will meet on Monday 7th and Tuesday 8th September. Members may wish to consider addressing the theme of the conference, which this year is 'Advancing Legal Education: Celebrating 100 Years of Legal Scholarship'. That aside, papers would be welcomed on any area of taxation law, from any jurisdiction, and from colleagues at all career levels. Papers reflecting postgraduate research in progress are most welcome.

Tax expenditures and public policy in comparative perspective: an international conference, Toronto, 11-12 September 2009, organized jointly with Professors Neil Brooks and Jinyan Li, and including leading scholars from Canada, the US, Europe and Australia (funded by the Canadian Tax Foundation, York University and Osgoode Hall Law School). This conference will bring Canadian and international experts together to shed new light on government spending through the tax system. Speakers will examine possible reasons for the rising importance of tax expenditures, and recent efforts around the world to improve their design and transparency. The conference will draw on experts at York University to take a close look at key tax expenditure programs in selected areas such as health policy, education policy, assistance for low wage workers, business incentives and financing arts & culture. Admission/Registration: This conference is by invitation only.

<http://eventful.com/toronto/events/tax-expenditures-and-public-policy-comparative-/E0-001-018482680-2>

18th Tax Research Network conference, Cardiff, Wales on the 10th & 11th September 2009, hosted by the Cardiff School of Management, University of Wales Institute, Cardiff. **A New Agenda for Tax?** Conference organisers: Professor Rebecca Boden (RBoden@uwic.ac.uk) and Malcolm James (MDJames@uwic.ac.uk), both of the Institute for Social Innovation, Cardiff School of Management, University of Wales Institute, Cardiff (UWIC).

<http://www2.warwick.ac.uk/fac/soc/wbs/research/trn/events/currentconference/>

Taxation Law Research Programme (TLRP), Asian Institute of International Financial Law www.AIIFL.com, Faculty of Law, University of Hong Kong, 2nd International Conference - Friday, 29 January 2010, **Green taxation in East Asia: problems and prospects**
Venue: Council Chamber, 8/F Meng Wah Complex, The University of Hong Kong, Pokfulam Road, Hong Kong

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. 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).

Presenters and Commentators A number noted tax policy specialists and public policy commentators from a range of jurisdictions have already advised that they plan to attend the conference, including:

- Professor Neil H. Buchanan, George Washington University, USA
- Stacy Choong, Tax Lawyer, Singapore
- Professor Art Cockfield, Queen's University, Kingston, Canada
- Professor David Duff, University of British Columbia, Canada
- Shelley Griffiths, University of Otago, New Zealand
- Wayne Gumley, Monash University, Melbourne, Australia
- Professor Rick Krever, Monash University, Melbourne, Australia
- Christine Loh, CEO, Civic Exchange, Hong Kong
- Professor Janet Milne, Vermont Law School, USA
- Christina Ng, Tax Lawyer, Singapore
- Professor Michael Rodi, Universitaet Greifswald, Germany
- Professor Richard Simmons, Lingnan University, Hong Kong
- Professor Natalie Stoianoff, University of Technology, Sydney, Australia
- Jeff Vanderwolk, Tax Lawyer, Hong Kong
- Professor Yang, Bin, Xiamen University, China

Participants: We welcome enquiries from anyone who may be interested in attending the conference. Registration for conference participants will be free.

Registration form at <http://law.hku.hk/aiifl/research/taxation.html>

Please contact either Richard Cullen or Flora Leung (contact details below) at Hong Kong University (HKU) if you plan to attend - or would like more information:

- Richard Cullen, Phone: + 852 - 2859 2963 Email: richard.cullen@gmail.com or
- Flora Leung, Phone: + 852 - 28592941, Fax: + 852 - 25498495 Email: fkleung@hku.hk

You can find out more about the TLRP at: <http://law.hku.hk/aiifl/research/taxation.html>

You can find out more about Robert Black College (HKU's accommodation

hostel for visiting academics) at: <http://www.hku.hk/rblack/introduction/index.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. 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 ;

http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951

Other useful tax and law related conference websites include the International Bar Association:

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

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

Law Conferences Worldwide <http://www.conferencealerts.com/law.ht>

New South Wales Bar Association

http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php

Law Council of Australia <http://www.lawcouncil.asn.au/conferences/events-and-conferences.cfm>

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

(2009) 38 (3) *Australian Tax Review*

- Editorial - Disclosure, disintegration and discretion
- Can you keep a secret? The obligation of secrecy and right to disclose taxpayers' information – **Mark Keating**
- A model idea: Is the ICAA proposal for a tax transparent company the ideal model for Australia? – **Brett Freudenberg**
- Earn out arrangements and draft Taxation Ruling TR 2007/D10 – Bernard Walrut
- Book review – **Philip Burgess** *Tax Administration: Safe Harbours and New Horizons* by Michael Walpole and Chris Evans

Freebairn, John 'Environmental taxation and its possible application in Australia'
http://www.melbourneinstitute.com/austax/Papers/Freebairn,%20John_paper.pdf

Murray, Ian 'Charity means business – *Commissioner of Taxation v Word Investments Ltd*'
(2009) 31 *Sydney Law Review* 309-29

Targeting tax crime Issue 1 July 2009

<http://www.ato.gov.au/content/downloads/snc00197432.pdf>

(2009) 13 (1) *Tax Specialist*

- Unpaid present entitlement or loan – a Division 7A analysis - Ron Jorgensen
- Charities: a question of purpose? Shashi Sivayoganathan and Cheryl Van Der Hor
- Extracting land value from business enterprise value for land rich purposes - Debra Osborn and Peter Collinson
- The international interaction of the US check-the-box regulations - Simon Tucker
- Revealing Australia's carbon pollution reduction scheme - **Michael Dirkis**

(2009) 44 (2) *Taxation in Australia*

- Henry – an opportunity to reform the individual CGT regime? Róisín Arkwright
- Taxation of trust income following Bamford - Philip Bender
- Interpreting Australia's financial supply rules after the Amex decision - Gulfam Ahmed and Ross Stitt
- Deductibility of sports management fees... riddle solved? David Babovic
- How exposed are you? Zipping off FBT returns secures protection - Chris Wallis

Taxation Today, Issue 21 (August 2009)

Mason, Scott, "The Associated Persons Provisions"

Coleman, James, "The GST Treatment of Cancelled Contracts"

Ryan, Andrew, and Boyd, Louisa, "GST on Insolvency"
Vather, Sehj, "The Diminishing Role of Judicial Review in New Zealand Tax Law"
Keating, Mark, "New Zealand's Tax Dispute Procedure: Time for a Change" (Part 3)

Waye, Vicki & **Morabito, Vince** 'Dawning of the age of the litigation entrepreneur' (2009)
28 *Civil Justice Quarterly* 389-433

Overseas

Asia-Pacific Tax Bulletin Issue No. 4 - 2009

- Vietnam - The Taxation of Non-Residents under the New Personal Income Tax and Its Application in Relation to Tax Treaties - Bart Kusters
- Vietnam - The New Corporate Income Tax Law - Wendela MM van den Brink-Van Agtmaal
- Vietnam - Effective Tax Planning and Profits Repatriation Strategies - Dinh Thi Quynh Van
- Vietnam - Tax Incentives on Foreign Direct Investment - Nam Nguyen and Carlo Llanes Navarro
- Vietnam - The Taxation of Permanent Establishments - Nam Nguyen and Carlo Llanes
- The VAT Regime - Dinh Thi Quynh Van
- Structuring Investments into Cambodia - Louise Hayward
- Structuring Investments into Laos - Souvanno Sphabmixay

British Tax Review 2009, Number 1

- UK Government proposals for the taxation of foreign profits – Peter Cussons
 - The European Mergers Tax Directive: partial divisions and mergers – Jonathan Cooklin
 - Release of Investment Fund Proposals – Ross Fraser
 - DCC Holdings (UK) Ltd v HMRC: the maze of hypothesis, notion, fiction and deeming (or putting the statutory cart before the accounting horse) – Tim Crosley
 - Procter & Gamble UK v HMRC (Pringles Two): a very peculiar UK practice—the categorisation of food products for zero-rating – Geoffrey Morse
 - Renneberg v Staatssecretaris van Financiën—the problems of an extended Schumacker rule – Henk Vording
- Corporate Tax Risk and Tax Avoidance: New Approaches – Judith Freedman, Geoffrey Loomer & John Vella
- The Background to the Introduction of Income Tax on Employee Share Options – David Stopforth
 - Confusion Worse Confounded: What Boake Allen Teaches Us About the (Non-) Incorporation and Interpretation of Double Taxation Treaties in the United Kingdom – Ronald Kalungi

British Tax Review 2009, Number 2

Special Issue on Overseas Judicial Anti-avoidance Developments

- Editorial - Tax avoidance—judicial developments world-wide – Sandra Eden & Judith Freedman
- Lipson v Canada—whither the Canadian GAAR? David G Duff
- Ben Nevis Forestry Ventures Ltd and Others v CIR; Glenharrow Ltd v CIR—New Zealand's new Supreme Court and Tax Avoidance – **Michael Littlewood**
- CIR v HIT Finance Ltd; CIR v Tai Hing Cotton Mill (Development) Ltd—tax avoidance doctrine in Hong Kong with Australasian characteristics – Andrew Halkyard & Jefferson Vanderwolk
- The development of a judicial anti-abuse principle in Italy – Carlo Garbarino
- Johnston Publishing (North) Ltd v HMRC – Julian Hickey & Katherine Durkacz
- Maco Door and Window Hardware (UK) Ltd v HMRC—"A very short point of construction" – David Salter

- The Negotiation and Drafting of the UK–Australia Double Taxation Treaty of 1946 – **C John Taylor**

Bulletin for International Taxation Issue No 8/9 - 2009

- "Go West, Young Man" to IFA's 63rd Congress in Vancouver! Marcus Desax, President, International Fiscal Association
- Subjects and Seminars of the 2009 Congress
- Enhancing Canada's International Tax Advantage - Final Report of the Advisory Panel on Canada's System of International Taxation - Wallace G Conway, Brian Mustard, and Nick Pantaleo
- Critique of the Report of the Advisory Panel on Canada's International Tax System - Brian J Arnold
- Brief History of Canadian Taxation - Robert Couzin
- Corporate Taxation in Canada: A Cross-Border Perspective - Nathan Boidman and Michael Kandev
- The Taxation of Permanent Establishments in Canada - Arthur J Cockfield
- The Taxation of Partnerships in Canada - Elizabeth J Johnson and Geneviève C Lille
- Canada's Place in the Contemporary Transfer Pricing World - J Scott Wilkie
- The Taxation of Mergers and Acquisitions in Canada - Patrick Marley and Ted Citrome
- The GST in Canada: Plus Ça Change, Plus C'est La Même Chose? Richard M. Bird

European Taxation Number 8/9 - 2009 Special Issue: Tax Accounting – Key Themes and Recent Developments in Selected Countries

- An Introduction to Tax Accounting – Guest Editor's Foreword - Sander Kloosterhof
- The Role of the Tax Adviser in the Accounting Process - Bart Janssen
- Can IFRS also Become the Standard for Netherlands Tax Purposes? - Dr W Bruins Slot and Drs EDM Gerrits
- Accounting for Uncertain Income Tax Positions - Sander Kloosterhof and Dennis van Zoelen
- Income Tax Accounting under IFRS: The Future - Eelco van der Enden and Thierry Morgant
- Income Tax Accounting for Business Combinations - Andrew Lee
- The Automation (and Integration) of Tax Accounting - Pippa Booth and Simon Cowan
- Tax Accounting in Germany – An Outline - Sven Vockert
- Italy – Developments in Tax Accounting - Antonella Magliocco and Alessandra Sanelli
- Tax Accounting – Key Themes and Recent Developments in the United Kingdom - Douglas Roxburgh
- Tax Accounting for Russian Foreign Private Issuers and Multinational Companies - Alex Levchenko

(2008) 61 (4 Part 2) *National Tax Journal*

- Using Technology to Simplify Individual Tax Filing - Joseph Bankman
- Technology and Taxation in Developing Countries: From Hand to Mouse - Richard M Bird and Eric M. Zolt
- The SSTP and Technology: Implications for the Future of the Sales Tax - William F Fox, LeAnn Luna, and Matthew N. Murray
- Genes as Tags: The Tax Implications of Widely Available Genetic Information - Kyle Logue and Joel Slemrod
- Problems and Promise of Smart Cards in Taxation - Frank A Cowell
- The Future of Tax Privacy - Paul Schwartz

(2009) 62 (1) *National Tax Journal*

- The Effects of Multinationals' Profit Shifting Activities on Real Investments - Michael Overesch

- Measuring Non-School Fiscal Disparities among Municipalities - Katharine Bradbury and Bo Zhao
- Does the NEA Crowd Out Private Charitable Contributions to the Arts? Jane K. Dokko
- Inter-temporal Differences in the Income Elasticity of Demand for Lottery Tickets - Thomas A Garrett and Cletus C Coughlin
- Spatiality and Persistence in U.S Individual Income Tax Compliance - James Alm and Mohammad Yunus
- Forum On Book And Tax Accounting Conformity
- Book-Tax Conformity: Implications for Multinational Firms - Michelle Hanlon and Edward L Maydew
- Internationalization of Income Measures and the U.S Book-Tax Relationship - Daniel Shaviro
- Earnings Management, Corporate Tax Shelters, and Book-Tax Alignment - Mihir A Desai and Dhammika Dharmapala

Oguttu, Anet Wanyana 'Resolving the conflict between 'controlled foreign company' legislation and tax treaties: a South African perspective' (2009) 42 *Comparative and International Law Journal of Southern Africa* 73-114

14 Quotable quotes

"156 Conclusion. The presentation and adjudication of the case in the courts below do cause it to merit a place in the precedent books. The reasons for placing it there turn on the numerous examples it affords of how litigation should not be conducted or dealt with. The proceedings reveal a strange alliance. A party which has a duty to assist the court in achieving certain objectives fails to do so. A court which has a duty to achieve those objectives does not achieve them. The torpid languor of one hand washes the drowsy procrastination of the other. Are these phenomena indications of something chronic in the modern state of litigation? Or are they merely acute and atypical breakdowns in an otherwise functional system? Are they signs of a trend, or do they reveal only an anomaly? One hopes for one set of answers. One fears that, in reality, there must be another."

Heydon J in *Aon Risk Services Australia Limited v Australian National University* [2009] HCA 27 <http://www.austlii.edu.au/au/cases/cth/HCA/2009/27.html>

"Wickenby the movie

Paul Hogan appears to have seen the funny side to Operation Wickenby. The actor is planning on turning the Australian Crime Commission's long-running and unresolved investigations into allegations of tax fraud by the *Crocodile Dundee* actor into a film. Hogan told *The Age* film writer Jim Schembri he liked the idea of incorporating his experience of the investigation into a movie also reviving the character of Leo Wanker, from Hogan's 1970's television show."

Source: Nicholls, Sean & Dunn, Emily 'The diary' *Sydney Morning Herald* 17 August 2009 p 20

Call for Papers

ABN 57195 873 179
CRISCOS PROVIDER 00098G

Australasian Tax Teachers' Association Conference

22nd Annual Conference – 20 to 22 Jan 2010

University of NSW, Sydney

Call for Papers

If you are interested in presenting a paper at the above conference please submit an abstract of the proposed paper and relevant contact details by **Friday 28 August 2009**.

The theme of the 2010 conference will be **Changing Times – Changing Taxes**. Authors are encouraged to submit proposals that match this theme. Papers on the teaching of taxation are also particularly invited.

A Steering Committee will select papers for the conference and will advise you of its decision by end September 2009. The abstract should be between 200 and 500 words and should clearly indicate the title of the paper, its author(s), the status of the paper (for example, whether it is part of ongoing research, whether it has been previously published, etc.) and an overview of its contents.

Abstracts should be sent to Kathrin Bain at k.bain@unsw.edu.au by Friday 28 August 2009.

Note: The Wednesday of the conference will be a PhD day for which a separate call will be made.

Australian School of Business UNSW



UNSW Faculty of Law

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Call for Papers

ABN 57195 873 179

CRISCOS PROVIDER 00098G

Australasian Tax Teachers' Association Conference PhD Workshop - 20 Jan 2010 University of NSW, Sydney



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Call for Papers

PhD students are invited to submit proposals to present a paper at the ATTA PhD workshop, by close of business 28 August 2009.

The ATTA PhD workshop will be held in conjunction with the ATTA 22nd Annual Conference, which will be held from 20 to 22 Jan 2010.

Students should be researching a tax related question. The research can be drawn from any tax related discipline, whether law, accounting, economics or another aspect of public policy.

A Steering Committee will select papers for the conference and will advise you of its decision by end September 2009. The abstract should be between 200 and 500 words and should clearly indicate the title of the paper, its author(s), the status of the paper (for example, whether it is part of ongoing research, whether it has been previously published, etc.) and an overview of its contents.

Abstracts should be sent to Kathrin Bain at k.bain@unsw.edu.au by Friday 28 August 2009.

The ATTA Executive supports the attendance of up to 6 PhD students at the full conference by waiving registration fees. Students seeking this support should make application on the relevant form, available on the conference website at www.atax.unsw.edu.au/attaconference.

Australian School of Business UNSW



ATTA News September 2009

<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

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

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1 Presidential column

Dear ATTA Members

First, members will be pleased to learn that my long list of reminders has come to an end, with the last deadline (31 August) having passed for applicants wishing to be considered for the CCH and ATTA Doctoral Series. The Doctoral Series Editorial Board is now in the process of considering applications that have been received. Thanks to members who submitted applications for what I am sure will become a prestigious addition to the stable of ATTA publications.

Second, I would strongly encourage members to start their planning for the ATTA 2010 conference in Sydney. The website (<http://www.atax.unsw.edu.au/attaconference/>) is now live and the conference promises to be another great way to start the academic year. Further details relating to the conference are provided elsewhere in this newsletter.

Finally, nominations recently closed for the Hill ATTA Medal 2010. Thank you to those members who submitted the names of members as potential recipients of this prestigious award. The Hill ATTA Medal is awarded in recognition of outstanding contributions to Australasian tax teaching and policy. The ATTA Executive considered all nominees and unanimously agreed on two recipients for the Hill ATTA Medal for 2010:

- Associate Professor Les Nethercott
- Dr Michael Dirkis

I am sure most members would know both Les and Michael and would agree that they are both deserving recipients of the Hill ATTA Medal for 2010.

Les Nethercott is currently an Associate Professor in the School of Accounting at La Trobe University in Melbourne. Les lectures on Taxation in the School of Accounting. He is co-author of the Australian "Taxation" module for CPA Australia. He is also co-author of the "Australian Taxation Study Manual" and "Master Tax Examples" by CCH Australia. He has published a number of professional and refereed journal articles in Australian and overseas journals. Les also conducts the "International Accounting Study Program" for the School. This is run in January and involves visits to a number of large companies and regulatory bodies in Europe and England. Les has had a long association with ATTA and has seen the association develop into a lively academic body representing tax teachers in Australia and New Zealand. In the words of Les, "ATTA has much to be proud of" and the achievements of scholars like Les is one of the things we are very proud of.

Michael Dirkis is currently Senior Tax Counsel of the Taxation Institute of Australia and we recently congratulated Michael on his appointment as Professor of Taxation Law which he will be moving to with the University of Sydney Law School in October. A great year Michael! Over the last ten years Michael has been at the forefront of the Institute's involvement in tax reform, representing the Institute at policy, interpretative and administrative consultative forums, preparing submissions to Government and its agencies on tax issues and speaking out on issues of concern in the media. He has authored and co-authored over 500 publications including book chapters, revenue encyclopedia entries, articles, book reviews and notes as well as numerous conference papers and is the Australian correspondent for the Bulletin for International Taxation. In respect of ATTA he has made a long term commitment as a regular attendee and presenter at the ATTA conferences since 1993, serving as Vice-President between January 1997 and February 2001, the ACT ATTA representative from April 1994 to May 1999, and the 11th Annual Conference organiser in 1999.

Both these medals will be presented at the ATTA 2010 conference in Sydney. Congratulations again, Les and Michael.

All the best

Professor Dale Pinto
President
Dale.Pinto@cbs.curtin.edu.au

2 ATTA Conference 2010

Changing Times – Changing Taxes: ATTA2010: 20 – 22 January 2010, UNSW

Registrations Now Open

The last 18 months have seen many changes in the economic and financial environment, ranging from the Global Financial Crisis to the announcement of a major tax review in Australia and discussion of tax reform in New Zealand. The theme of the conference reflects the changing environment, and government responses.

This conference is the 22nd annual conference of the Australasian Tax Teachers Association. ATTA is a non-profit organization, formed in 1987 with the goal of improving the standard of tax teaching in Australasia. The annual conference is an opportunity for tax teachers to share their research on topical tax issues, including policy, legislation, case law or administration.

The call for papers, which closed on 28 August, attracted a strong field of submissions for both the main conference and the PhD workshop. We are currently reviewing these abstracts, and plan to notify acceptance by the end of September.

Registrations have now opened for the conference. The main conference runs from 21 to 22 January, and is preceded by a PhD workshop and a teaching workshop. Participants are welcome to register for either or both sections of the conference.

The cost of the full registration is \$450, including all functions, with no charge for the workshop day. Accommodation options include on-campus student accommodation (single rooms only) at \$190 for the 3 nights from 20 to 22 January, which must be booked with registration. Details for other accommodation options are set out in the brochure on the website: www.atax.unsw.edu.au/attaconference.

The keynote speakers are drawn from different aspects of the tax discipline: policy, law and administration. We can confirm the attendance of Dr Ken Henry, Justice Richard Edmonds, Mr Michael D'Ascenzo, Professor Catherine Brown and Professor Neil Buchanan. This should result in an exciting range of discussion topics.

We would like to thank all of our sponsors as detailed on the sponsors page in the brochure, particularly the Gold Sponsor Thomson Reuters.

The conference team can be contacted at attaconference@unsw.edu.au.

We look forward to seeing you here in January.

Helen Hodgson (Chair, Organising Committee)

3 Arrivals, departures and honours

John Taylor was appointed Head of School, Department of Business Law & Taxation, University of New South Wales, effective from 13 July 2009.

Anna Mortimore is a taxation lecturer at Griffith University Business School in Queensland, Australia. She is a Chartered Accountant, and holds a B.Com from University of Queensland, an LLM from Bond University, a Masters of Business from Queensland University of Technology. Prior to joining the university, she worked with the chartered accounting firms of KPMG and Ernst and Young, working in the area of taxation. Her research interests lie in the intersection of taxation policy and environmental policy. She has presented in past Global Conferences on Environmental Taxation and her recent publications in the Critical Issues in Environmental Taxation International and Comparative Perspectives include: "Use of Taxation Policy in Encouraging Ecological Sustainable Development: the Australian tax treatment of environmental impact assessment expenditure. (2005); "Australia's greenhouse measures provide the answer to reducing greenhouse gas emissions - the alternative to 'environmentally related taxes'?"(2006); "Which Fiscal Instruments are effective in reducing carbon emissions from road transport? Australia's Greenhouse Measures and Tax Instruments compared internationally."(2007); An Evaluation of Fiscal Mechanisms for Fostering Solar Energy in Australia" (2009)

Brett Freudenberg has recently been awarded a Doctor of Philosophy for his thesis entitled: *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*. His dissertation examines the implications with the introduction of tax transparent companies in the United States, the United Kingdom and New Zealand, and considers what this may mean for Australia.

Vince Morabito was the successful applicant for the Chair in the Department of Business Law and Taxation, Monash University, created and advertised way back in October of last year. Good things come to those who wait!

Micah Burch, presently with the Tax Faculty New York University School of Law, will be joining the University of Sydney Law School as a senior lecturer from January 2010. Micah's research interests include international taxation, the intersection of culture and (income) tax law.

The Taxation Law Research Programme (TLRP) at Hong Kong University has just appointed its first Post Doctoral Fellow (PDF). **Dr Xu, Yan** has been appointed for 3 years as a PDF in Chinese Tax Law and Tax Policy. Dr Xu holds PhDs from both Hong Kong University and the Chinese University of Political Science and Law in Beijing. She completed her LLB and LLM degrees at Wuhan University in China. Dr Xu was a PDF at Johannes Kepler University in Linz, Austria from late 2008. Her research interests include: Taxation and Constitutionalism in China; Green Taxation in China; and VAT Reform in China. Dr Xu is cross-appointed with the Faculty's new Centre for Chinese Law.

Taxation Law Research Programme (TLRP) at Hong Kong University visitors

As Hong Kong is at such a crossroads-location we see a steady stream of welcome visitors, typically passing through en route to China or Europe and sometimes to North America.

Tax Academic Visitors over the last year have included: Prof **Rick Krever** from Monash University; Prof **Miranda Stewart** and Dr **Mike Kobetsky** both from the University of Melbourne; Dr **Michael Walpole** from ATAX at UNSW; and **Linda Greenleaf** formerly a tax teacher at the University of Sydney (now based in Hong Kong).

In November this year, Prof. **David Campbell** from Durham Law School will visit and will speak, inter alia, on the post-Kyoto, global carbon trading system. Prof Campbell argues strongly (and provocatively) that the regulatory problems involved in making the "Clean Development Mechanism" (CDM) work internationally are insurmountable.

In February, 2010, the TLRP will host a Public Lecture and a Faculty Seminar to be given by Dr **Michael Littlewood** from the University of Auckland to link with the launching the HKU Press book (of his HKU PhD thesis) "Taxation Without Representation" (the definitive story of the development of the Hong Kong income tax system).

All tax (and related) academics travelling overseas who may be passing through Hong Kong are encouraged to contact the TLRP. (The Faculty may be able to provide 1-2 nights accommodation to those who are able to give a Faculty Seminar.) The best contact is: richard.cullen@gmail.com

4 Survey: Client Relationships - Beyond the Dollar of a Financial Plan

There is much anecdotal evidence in the Financial Planning industry about the importance of client relationships – however, there is little direct empirical evidence to back this up.

As part of an Honours Dissertation being undertaken through Griffith University, this research aims to consider the importance of the client relationship in the Financial Planning context, as well as those attributes that assist it, and whether there is a connection with successful planning.

If members are a client of a Financial Planner it would be appreciated if you could undertake this confidential survey to give your insight.

The survey is available online and takes approximately 15 minutes to complete. Go to http://www.surveymonkey.com/s.aspx?sm=Pd7Y_2fSJpU9io93VMwj8RpQ_3d_3d

If you have any queries about the survey please do not hesitate to contact the researcher – Katherine Hunt at katherine-hunt@hotmail.com or on 0432 038 449

5 New Zealand developments

Banking Tax Cases in New Zealand

In July 2009, the New Zealand High Court ruled that the Bank of New Zealand (BNZ) must pay NZ\$416 million in back taxes. The National Australia Bank (owner of the BNZ) is appealing the decision. The case involves amended tax assessments made by the New Zealand Inland Revenue Department between 1998 and 2005.

The case involves structured finance transactions with offshore entities. The BNZ made equity investments in offshore entities, with contractual terms requiring the offshore entities to buy back the investments at the end of the transactions. The structure of the transactions was such that they provided for the BNZ to deduct expenses against the tax free income earned on the investment. In the case, Justice Wild said, "Putting aside the tax benefits they generated, these transactions had no commercial rationale, logic or purpose for the BNZ."

The BNZ case is being followed closely as a test case, with the result likely to impact on another three major banks in New Zealand (Westpac Banking Corporation, ANZ Banking Group and ASB - owned by the Commonwealth Bank of Australia). These other cases are going through the courts at the present time, with outcomes expected soon.

New Zealand-Singapore DTA

On 21st August 2009, New Zealand and Singapore signed a new DTA, which, once in force, will replace the 1973 treaty. Announcing the new DTA, the Hon Peter Dunne, Minister of

Revenue said: “business between the two countries is worth nearly \$700 million a year to New Zealand exporters, while goods worth \$1.9 billion are imported from Singapore. Singapore is also an important source of investment for New Zealand, with recent direct investment from Singapore totalling \$1.6 billion”.

The new DTA provides for full exchange of tax information between the two countries. Other key changes include reductions in withholding tax rates on dividends, interest and royalties. Dividend withholding rates reduce to 5 per cent (where the recipient is a company with a 10 per cent or greater shareholding) and the rates on interest and royalties reduce from 15 per cent to 10 per cent and 5 per cent respectively.

Lisa Marriott

6 Overseas conference reports

The 2009 IBFD Research Students Meeting

I attended the 3 day 2009 IBFD students meeting held in Amsterdam and presented my research thesis on Tax Information Exchange Agreements. There were a total of 10 students across the globe who participated in the program. We each presented our topics in front of a panel. The panel consisted of Professor Frans Vanistendael who serves as the academic chairman IBFD; Professor (Emeritus) of Tax Law at Katholieke Universiteit Leuven; Director of the European Tax College and consultant with the European Commission, the IMF and OECD. The other panellist was Professor Bertil Wiman - Professor of Tax Law, Stockholm School of Economics.

Over the 3 days that I attended, each student gave a 45 minute presentation. Each student then highlighted the controversial issues in their research thesis which was designed to spark a discussion. It then was followed by a round of initial responses from the group, which followed by a plenary discussion.

I would recommend any research tax student attend this meeting, as this has very much assisted me in further developing my thesis and enhancing my writing skills and research techniques. The tax conference made me very much aware of the breadth of tax knowledge shared by my colleagues.

The 2009 Tax Research Network Conference in Cardiff, Wales

The conference was pretty much relaxed. There were 14 papers which consisted of various topics from around the globe.

The conference was very relaxed, warming and it gave me a chance to network with other experienced overseas tax academics.

Overall, good conference, good feedback and most importantly inspiring academics to be associated with.

Tony Anamourlis
LaTrobe University

7 IBFD Research Students Meeting Kuala Lumpur

8th Annual Meeting for Students of International and Comparative Tax Law, Kuala Lumpur 7 - 9 December 2009

Due to the success of the past meetings we decided to hold another Research Students Meeting by the end of this year, and this time in Kuala Lumpur, to provide a better setting for students from the Asia-Pacific region.

Who should attend? The 2009 IBFD Research Students Meeting in Kuala Lumpur is intended only for students who are working on a doctoral thesis; applications from students writing an LLM paper will not be considered. The topic of the thesis should be one of international, comparative tax law or a subject of national law that is of worldwide interest. All applications will go through a screening process to ensure that only students carrying out original research of sufficient quality are admitted. To gain the maximum from their participation, the attendees should have already made some progress in their research, have a good grasp of their topic and have a developed hypothesis and line of argument. At the same time, there should still be some open issues. In other words, the research should be at the stage at which external feedback is the most valuable. Thus, applications from students at the very beginning or the very end of their project are likely not to be accepted. Since all discussions are in English, applicants should be also fluent in that language.

Number of places: A maximum of 10 students will be admitted, in order to ensure that each student receives individual, indepth coaching and consideration of his/her project. A minimum of 8 registrations of sufficiently high quality is required in order for the meeting to go ahead.

http://www.ibfd.org/portal/AcademicActivities_studentsMeeting.html

Of course students from all over the world are invited to apply and join, so in case you have any elective research students who would be interested, please forward the above link to them.

Richard Resch

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8 Visiting Fellowships

TC Beirne School of Law Distinguished Visiting Fellowship

The TC Beirne School of Law Distinguished Visiting Fellowship is an annual scheme, commenced in 2009, which 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 are allocated an office, computing facilities and full access to the School's library and research resources. Some assistance with the costs of travel to and from the University of Queensland and accommodation is also available.

For further information of the scheme, please click [here](#), or contact Kit Barker, Director of Research, TC Beirne School of Law, at k.barker@law.uq.edu.au.

An application form <http://law.uq.edu.au/documents/research/visitors/visiting-fellow-application-form.doc>

Applications for visits commencing in the year 2010 are open and should be received no later than 1st December 2009.

Call for ATAX Research Fellowship Applicants 2010

In 2010 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 2010, 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 2010 must be received by 16 November 2009. Successful applicants will be notified by 31 December 2009 and undertake the Fellowship in 2010.

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

9 Book review

Australian business tax reform in retrospect and prospect, edited by Chris Evans and Richard Krever, Sydney, Thomson Reuters, 2009, 605 pp, RRP \$139.95 incl. GST

A brief glance through the Contents page of this book reads as a condensed “who’s who” of the tax community – academic and practitioner. The chapters in this book are the output of a 2009 colloquium held in Australia to contribute to the review known as Australia’s Future Tax System (AKA the Henry Review).

Appropriately, the book is introduced with a brief history of tax reviews in Australia, capturing the primary focus of each of the main reviews and setting the scene for the chapters ahead. The introduction highlights the key issues and impacts from historic reviews, together with some of the lessons that may be relevant in the current review process. The rest of the book is structured into eight parts: three focusing on issues relating to the taxation of business, and one each on savings and investments, international tax, avoidance, state and indirect taxes, and environmental taxation.

The first section on business taxation provides a historical perspective on business income tax in two papers: one with a broad focus on relatively recent historical tax reform measures and a second with a more detailed focus, analysing the Review of Business Taxation: Australia’s last major business tax review. A section on the topic of savings and investment follows, with papers on the European perspective on business and investment tax options, capital gains taxation in Australia, and retirement savings taxation.

Issues relating to small and large businesses are addressed over two papers, one examining structural issues and special measures for small businesses; the other reviewing Australia’s tax consolidation system. International tax topics incorporate papers on tax treaties, non-resident taxation and attribution of foreign entity income, while a paper on tax avoidance considers the causes of, and government responses to, increased tax avoidance in recent times.

As might be expected from the title of the publication, the topic given the greatest attention is that devoted to understanding and reforming the business income tax base. As with other sections, a range of topics are investigated, including tax expenditures, business tax losses, venture capital, research and development tax reform, and the taxation of intangibles. In addition, a topical issue is also raised in papers discussing the issues associated with the different treatment of transactions under tax and accounting principles.

The penultimate section incorporates two papers: one evaluates possible reform options for state taxes and the economic effects of the current system, the second provides an analysis of GST in Australia. The final section addresses environmental and natural resource taxes. Papers are provided on tax issues associated with the Carbon Pollution Reduction Scheme in Australia, and natural resources within the tax transfer system – identified in the Henry Review as an area for specific attention.

Many of the papers have an associated commentary, which adds to the depth of analysis and benefits that can be gained from the paper. One is left with considerable optimism for the outcome of the Henry Review if the content of this book is an indication of the quality of input into the process.

Lisa Marriott

10 Social and Management Research Journal

Introduction

The *Social and Management Research Journal* is an international refereed journal, jointly published by the Accounting Research institute (ARI), Faculty of Accountancy and University Publication Centre (UPENA) of Universiti Teknologi MARA, Malaysia. This journal is launched in the hope of stimulating quality research into social and management related areas. Researchers are strongly encouraged to use this publication as a platform for disseminating their research findings to the members of the academia and the community at large.

Editorial policy

- The *Social And Management Research Journal* publishes research papers that address significant issues in the field of social and management which are of relevance to the academia and community at large.

- To provide a balanced presentation of articles, the journal solicits contributions from the field of;

accounting, taxation, business, economics, econometrics, finance, management, language, mathematics, ICT, education, arts and humanities, social science and interdisciplinary studies

- Research papers should be analytical and may be empirically based (including the use of survey, field study, or case study methods) and theoretically based. Comparative studies of culture and practices among countries in and around the Asian region are strongly encouraged.

- Manuscripts that present viewpoints should address issues of wide interest among social and management scholars in this region.

- All contributions must be in the English language. Emphasis is placed on direct and clearly understood communication, originality and scholarly merit.

Editorial procedures

Submissions may be made in the form of MS Word files submitted by email to the editor or the managing editor. Only original papers will be accepted and copyright of published papers will be vested in the publisher.

Manuscripts submitted should be typed with double-spacing and should not exceed 6,000 words. Authors are required to include a cover page indicating the name(s), address, contact numbers and email of the author(s).

An abstract not exceeding 150 words, should be enclosed on a separate sheet, at the beginning of the text. The abstract should provide a statement of the purpose and procedures of the study, including major conclusions of the research. Figures, tables and references should also be on separate pages at the end of the text. Endnotes should be kept to a minimum. References should be complete and placed at the end of the manuscript. Samples of entries are as follows;

Book: Williamson, O. (1993) *The Nature of the Firm*, New York: Oxford Press

Journal: Zhou, Z.H. (1998) Chinese Accounting Systems and Practices, Accounting, Organisations and Society, 13(2):207-24.

Manuscript submitted to the journal will be initially screened by the editor, to determine its appropriateness. Those considered inappropriate in totality, will be returned to the sender.

Only those manuscripts considered appropriate will follow a double blind refereeing process. They will be passed to an editorial board member for appraisal of their value. Additionally, they will be reviewed by an expert in that discipline.

Please email your manuscripts to:

Professor Dr Rashidah Abdul Rahman
Chief Editor
shidah@salam.uitm.edu.my

Assoc. Prof Dr Loo Ern Chen
Managing Editor
looernch@bdrmelaka.uitm.edu.my
looern@yahoo.com

11 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, June 2007 and July 2008 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.

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

* indicates SJD

Completed ones

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

Ahmed, Akhter *The macroeconomic impact of foreign aid to developing countries*, Deakin University Faculty of Business and Law, 1996 <http://tux.lib.deakin.edu.au/adt-VDU/public/adt-VDU20040907.174003>

Al Yahyae, Khamis *Capital structure and dividend policy in a personal tax free environment: the case of Oman*, University of New South Wales, Australian School of Business - School of Banking and Finance, 2006

Alpert, Karen *The effects of taxation on put-call parity and option exercise behaviour*, University of Queensland School of Business, Steve Gray and Phil Gray, 2004

Anderson, Glenn Michael *Topics in human capital and taxation: effective tax rates on education, the heterogeneous human capital model and the impact of nominal rigidities in the tax system*, University of New South Wales, Australian School of Business – School of Economics, A/Prof Peter Robertson, 2007
<http://unsworks.unsw.edu.au/vital/access/services/Download/unsworks:3765/SOURCE2?view=true>

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

Auld, Douglas Allen Lauriston *The performance of fiscal stabilisation policy in Australia, 1948-49 to 1963-64*, Australian National University, 1968

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

Bentley, Duncan *A model of taxpayers' rights as a guide to best practice in tax administration*, Bond University School of Law, Prof Michael Lupton, 2007, *Taxpayers' rights: Theory, origin and implementation*, Amsterdam, Kluwer Law International, 2007, European Academic Tax Thesis Award 2008 for PhDs awarded in 2007

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

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

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

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

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

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

Burton, Mark *The interpretation of tax legislation in Great Britain and Australia: a study of the indeterminacy of law*, Australian National University Law Program, Research School of Social Sciences, Dr Peter Sack, Prof Stephen Bottomley and Prof John Braithwaite, 1999

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

Celestin, Lindsay C *Formulary approach to the taxation of transnational corporations: a realistic alternative?* University of Sydney Faculty of Law, Prof Richard Vann, 2000 http://setis.library.usyd.edu.au/adt/public_html/adt-NU/public/adt-NU20020917.133138 or <http://ses.library.usyd.edu.au/handle/2123/846>

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

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

Dirkis, Michael *Terms of engagement - A qualitative examination of the basic building blocks of Australia's international tax regime (residency and source) against the tax policy objectives of equity, efficiency, simplicity and the prevention of tax avoidance and an exploration of the avenues for reform*, Australian National University, Prof Stephen Bottomley, 2005, *Is it Australia's? Residency and source analysed*, Research Study No 44, Sydney, Australian Tax Research Foundation, 2005

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

Freudenberg, Brett *Tax transparent companies: Striving for tax neutrality? An legal international comparative study of tax transparent companies and their potential application for Australian closely held businesses*, Griffith University, Dr Scott Guy (Griffith University),

- Dr Richard Eccleston (University of Tasmania) and Dr Colin Anderson (Queensland University of Technology), 2009
- 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 School of Mining Engineering, 1978
- Glau, Thomas E *The impact of tax policy on agricultural investment in Australia*, University of Sydney, 1971
- 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*
- Hackell, Melissa *Towards a neoliberal citizenship regime: A post-Marxist discourse analysis*, University of Waikato, David Neilson, 2007 <http://adt.waikato.ac.nz/uploads/approved/adt-uow20071114.100152/public/02whole.pdf>
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- 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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Jiang, Yuanyuan *Taxes, debt, and firm value: New evidence*, Yale University, Shyam Sunder, 2004

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Jones, Chris *Corporate financial policy and taxation*, Australian National University, 1988

Jun, Aelee *Essays on the value of Australian dividends and imputation tax credits*, University of Sydney School of Business, Faculty of Economics and Business, 2008

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Wing, Peter *An analysis of aspects of the Australian law of corporate taxation*, University of Melbourne, 1970

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Wong, Antonietta Pui-Kwok *A comparative study of the taxation of business profits – especially ‘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, 2009

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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, 2009

Zhang, XY *Promoting private pensions in China: a tax policy based on the experience of the OECD countries*, University of Bath, 2002

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 and Prof Dale Pinto

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

Anamourlis, Tony *The impact of regulation and control in tax havens*, LaTrobe University Faculty of Law and Management, School of Law, Prof Gordon Walker*

Bevacqua, John *Legal remedies for administrative errors in tax*, University of New South Wales, Atax, A/Prof Michael Walpole (Atax) and Prof Prue Vines (UNSW Law School)

Brabazon, Mark *Principles of international trust taxation*, University of Sydney Faculty of Law, Profs Lee Burns & Richard Vann

Brackin, Toni *Taxation as a component of financial literacy – How capable are Australians in relation to taxation?* Griffith University, Dr Mark Brimble and Brett Freudenberg

Brown, Catherine *Can the non-discrimination article provide the missing link between tax and trade agreements?* Monash University Taxation Law and Policy Research Institute, Prof Rick Krever

Cashmere, Maurice *A determination of the role of the concept of a business purpose as the basis for applying a legislative general anti-avoidance rule in the area of tax avoidance in Australia by reference to a comparative analysis of the experience of other Anglo jurisdictions*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever

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

Datt, Kalmen *The regulation of directors in relation to tax: Is this legislative overkill?* University of New South Wales, Atax, A/Prof Michael Walpole (Atax) and TBA

Devos, Ken *A 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, Profs Rick Krever & Paul von Nessen (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)

Fernandez, Prafula - *Replacing the Luxury Car Tax (LCT) with a Luxury Energy Tax (LET)*, Prof Dale Pinto, Curtin University School of Business Law and Taxation

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 history of the charitable purposes exemption from income tax: From Pitt to Pemsel 1798 – 1891*, University of Canterbury, Prof Adrian Sawyer, Andrew Maples and Prof John Cookson, 2009

Guglyuvatyy, Evgeny *Environmental taxes and emission trading schemes: What is appropriate policy for dealing with environmental problems?* University of New South Wales, Atax, A/Prof Margaret McKerchar and A/Prof 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 Taxation Law and Policy Research Institute, Profs Rick Krever, Richard Cullen and Max King

Haque, AKM Atiqul *Taxing the hard-to-tax*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever

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

- 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 Dr Mark Burton (University of Canberra)
- 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
- Ibrahim, Idawati *Effect of e-filing upon tax compliance costs and the compliance behaviour of companies in Malaysia*, A/Prof Jeff Pope, Curtin University School of Economics and Finance
- 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
- Jain, Saurabh *Effectiveness of the beneficial ownership test in solving conduit company cases*, Victoria University of Wellington, School of Accounting & Commercial Law, Profs John Prebble and Kevin Holmes
- 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
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- Kerr, Jason *Improving taxpayer morale by simplified filing*, University of New South Wales, Atax, Prof Chris Evans and A/Prof Margaret McKerchar
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- 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

- 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
- Lotz, Werner *Changing foreign investment and associated tax policies as a means of bridging the German-Australian investment expectation gap*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever
- McLaren, John, *Will tax havens survive in the current international environment?* RMIT University, Prof Margaret Jackson
- Makara-Majinda, Tshepiso *Administrative and compliance costs of VAT for small and medium enterprises in Botswana*, Curtin University of Technology, A/Prof Jeff Pope and Prof Dale Pinto
- Mangioni, Vincent *Codifying value in the assessment of land value taxation*, University of New South Wales, Atax, Prof Neil Warren
- Mansor, Muzainah *An analysis of the performance of the Malaysian indirect tax system*, University of New South Wales, Atax, A/Prof Binh Tran-Nam and 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)
- Mellor, Peter *Regional economic integration and Australian fiscal federalism*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever
- 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
- Miller, Dianne *Taxing the inconvenient truth: taxation of emissions trading*, University of New South Wales, Atax, Prof Chris Evans and Fiona Martin
- Mohd Isa, Khadijah *The role, efficacy and operating costs of corporate tax audits in Malaysia*, Curtin University of Technology, A/Prof Jeff Pope and Prof Dale Pinto
- Mortimore, Anna *The use of economic instruments in managing the environmental externalities of transport*, Macquarie University Department of Business Law, Faculty of Business and Economics, A/Prof Hope Ashiabor
- Muhammad, Izlawanie (Mimi) *Education and attitudes of corporate tax auditors and impact on compliance in Malaysia*, University of New South Wales, Atax, A/Prof Margaret McKerchar and Dr Jacqui McManus (Learning & Teaching @ UNSW) Muhammad, Izlawanie
- 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
- Pinny, Judith *Fat taxes or skinny subsidies? – taxing food in New Zealand*, Victoria University of Wellington, Prof Kevin Holmes and Dr Lisa Marriot

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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, Philip Burgess and A/Prof Michael Walpole, 2009

Roberts, Victoria *Reforming R&D tax concessions and their impact on sustainable agriculture and food security*, University of New South Wales, Atax, A/Prof Margaret McKerchar and Prof Natalie Stoianoff (University of Technology Sydney)

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

Rowntree, Bruce *The effective use of offshore financial centres by Australian residents*, University of New South Wales, Atax, Prof Robert Deutsch and Nolan Sharkey

Saad, Natra *Fairness perceptions and compliance behaviour: taxpayers' judgments in self-assessment environments*, University of Canterbury, Prof Adrian Sawyer and Andrew Maples

Sapiei, Noor Sharoja *Tax compliance costs and compliance behaviour of Malaysian corporate taxpayers under self assessment system*, Monash University, Prof Jeyapalan Kasipillai

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), 2009

Sinha, Prachi *A comparative study of the deterrent effect of punitive tax provisions on tax compliance and implications for tax policy in Australia and India*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever

Smart, Martha *An empirical investigation into the deterrent effect of the compliance and penalties regime on voluntary tax compliance: a New Zealand study*, University of Canterbury, Prof Adrian Sawyer and Andrew Maples

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, 2009

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

Taylor, C John *Development of Australian double tax treaty policy and practice*, University of Sydney Faculty of Law, Profs Richard Vann & Lee Burns

Ting, Antony KF *Taxation of corporate groups under enterprise doctrine: An international comparative study of consolidation regimes*, University of Sydney Faculty of Law, Profs Richard Vann & Graeme Cooper

Tregoning, Ian A *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*, Curtin University of Technology, Prof Dale Pinto

Woung, Suek Hua *The study of income tax morale in Malaysia*, University of New South Wales, Atax, Prof Chris Evans and Binh Tran-Nam

Yussof, Salwa Hana *Factors affecting attitudes towards tax auditing process: A study on tax auditors and tax practitioners in Malaysia*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever

Zakowska, Hanna Maria *Standard business reporting and its implications on reporting burden*, University of New South Wales, Atax, A/Prof Binh Tran-Nam and Prof Chris Evans

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Canadian theses and information about the Theses Canada program may be found at <http://www.collectionscanada.gc.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>

Monash University Taxation Law and Policy Research Institute

<http://www.buseco.monash.edu.au/blt/tlpri/hdr-tlpri.html>

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

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12 Vacancies

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- Selection Criteria, and
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Phd study opportunity at in the Taxation Law Research Programme, Hong Kong University

The Faculty of Law at Hong Kong University is currently seeking well qualified persons interested in completing a PhD within the Faculty. More particularly, the TLRP would like to encourage anyone interested in completing a PhD focussed on Chinese Tax Law and/or Tax Policy to consider applying to the Faculty's Research Post Graduate (RPG) programme. Interested persons can contact Richard Cullen, a Founding Director of the TLRP, in the first instance, if they wish. The best contact address is: richard.cullen@gmail.com.

Funding to study on the RPG programme at HKU is quite generous for qualifying applicants. For example, the starting level for Studentships is around HK\$13,000 per month (about A\$2,000 per month).

Further information (including Application Forms) available at:

http://www.hku.hk/law/programmes/pp_research_programmes.html

Applications for the 2010 Academic Year (normally commencing August/September 2010) should be lodged by December 1, 2009.

Full-time position as **Research Associate** in the Special Research Program on International Tax Coordination at the **Institute for Austrian and International Tax Law** at the Vienna University of Economics and Business (WU)

The start of the job can be individually agreed between November 2009 and January 2010, and will last preferably for a period of 4 years (one year with the possibility to extend the position for another three years).

Terms of admission

- applicants should have a master's degree in law or business or an equivalent qualification, preference will be given those who have specialised 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

The Institute is seeking to appoint a research assistant to work on the Special Research Program on International Tax Coordination (SFB ITC). The SFB International Tax Coordination has been aiming 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.

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.wu.ac.at/taxlaw> and <http://www.sfb-itc.at>. Please submit your complete application via e-mail to 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 15 October 2009.

13 Tax, Accounting, Economics and Law Related Meetings

Local

Ninth Atax International Tax Administration Conference, Sydney, 8-9 April 2010. The theme of the 2010 conference will be Tax Administration: Building Bridges.

Academic enquiries:

Dr Binh Tran-Nam, Phone +61 2 9385 9561, Fax +61 2 9385 9515 b.tran-nam@unsw.edu.au

Dr Michael Walpole Phone +61 2 9385 9526, Fax +61 2 9385 9515 m.walpole@unsw.edu.au

Administrative enquiries

Kathrin Bain Phone +61 2 9385 9541, Fax +61 2 9385 9515 k.bain@unsw.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 Jessi Guy (02) 8223 0043 or email

jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>

Twenty Second Annual Australasian Tax Teachers Association Conference 2010, "Changing times – changing taxes?" 20 - 22 January 2010, University of New South Wales, Sydney, Australia. Hosted by the Australian School of Taxation (Atax) and the School of Business Law and Taxation, UNSW. Organising committee: Helen Hodgson (Chair); John Taylor, Chris Evans, Fiona Martin, Michael Walpole, Bill Butcher. Website: <http://www.atax.unsw.edu.au/attaconference> Email: attaconference@unsw.edu.au;

Valuing the Future: Policy Making for the Long Term Choice Architecture - Full-Cost Economics - Human Capital - Market Design - Social Return on Investment - Philosophy of Tax, 20-21 October 2009, Canberra Stadium, Battye Street, Bruce ACT 2617. Policy Exchange 2009 will address the central challenge now facing Australia and much of the world: how to make policy interventions and design strategies which address immediate challenges with actions that put proper value on long-term needs and opportunities. At the London G20 Summit, Gordon Brown declared that "The old Washington Consensus is over". But what is to replace it? Are new variants of capitalism, governed in new ways, really possible? What does a social democratic growth path look like in the early 21st century?

How should policy makers respond to these new demands? What are the key concepts that will be most valuable for policy design in this unfolding and unfamiliar environment? What are the right economic and technical tools for developing and delivering programs under extreme time pressure? What are the design and governance frameworks that will encourage sustainable, longer-term growth? How do we harvest innovation, manage risk and build a new platform for growth? Critically, what are the values and morals that underpin this decision-making?

Keynote speakers:

- The Hon Julia Gillard MP, Deputy Prime Minister
- The Hon Jenny Macklin MP, Minister for Families, Housing, Community Services and Indigenous Affairs
- Andrew Barr MLA, ACT Minister for Education and Training

Speakers:

- Mike Daube, Deputy Chair, Preventative Health Taskforce
- Florian Dehne, Director, L.E.K Consulting
- Julian Disney, Chair, Community Tax Forum

- Joshua Gans, Professor of Management, Melbourne Business School
- Steve Keen, Associate Professor, University of Western Sydney
- Peter Kell, Deputy Chair, Australian Competition & Consumer Commission
- Cheryl Kernot, Director of Social Enterprise, Centre for Social Impact
- Andrew Leigh, Professor, Australian National University
- Kevin Robbie, Social Enterprise Development Manager, Social Ventures Australia

Who should attend:

- Senior public servants
- Political advisers
- Government relations managers
- Public affairs managers
- Economists
- Political scientists
- NGOs

For further information and to register please visit the Conference Website at:

<<http://www.policyexchange.org.au>> If you have any questions please do not hesitate to contact Tania Barton, 0408 039 616 or David Hetherington, Executive Director, Per Capita on 02 9310 5000.

*** Call for papers *** **3rd Biennial Threshold Concepts Symposium**, University of New South Wales, Sydney 1-2 July, 2010. UNSW in conjunction with the University of Sydney, is hosting the Symposium which is focussing on the theme of 'Exploring Transformative Dimensions of Threshold Concepts'. This international symposium will bring together researchers and practitioners from across the world to present, critique and discuss new research and developments in this area, including the originators of the concept, Erik Meyer and Ray Land.

The website - including the call for papers - is available at

<http://www.thresholdconcepts2010.unsw.edu.au/>

We welcome contributions which explore the theme of threshold concepts and transformations across one or more of the following dimensions:

- Epistemological dimensions - Transforming knowledge and learning - thinking, learning, understanding, perceptions, framework
- Ontological dimensions - Transforming world views, identities, feelings, values, perspectives
- Practice dimensions - Transforming practice – teaching, learning, curricula, assessment
- Reflexive dimensions - Transforming the very notion of threshold concepts themselves – through critiquing, problematising, evaluating, creating - and moving the notion of, and the research on, thresholds forward.

University of Sydney, Ross Parsons Centre of Commercial, Corporate and Taxation Law, Seminar Series, **Taxation series 2009**. Sydney Law School, Building F10, Eastern Ave, University of Sydney. Nine seminars held from 23 March to 3 November.

Professor Alvin Warren, Ropes & Gray Professor of Law, Harvard Law School, *Tax Policy after the Financial Crisis*, Mon 19 October, 6.00-8.00pm FREE

Professor Tim Edgar, University of Western Ontario, *Is TOFA Finally Over? A View from Canada*, Tue 27 October, 6.00-7.15pm \$66

Brian J Arnold, Consultant, Goodmans LLP, Toronto, *Interminable International Tax Reform* Tue 3 November, 5.30-7.00pm \$66

tel +61 2 9351 0385

Email law.parsons@usyd.edu.au; <http://www.law.usyd.edu.au/parsons>

Brochure http://www.law.usyd.edu.au/events/2009/Parson_Series_brochure_09.pdf

University of Sydney, Sydney Law School Single unit enrolment Taxation Law Semester 2 2009

Australian Import/ Export Laws LAWS6870-2 Tuesday Evenings-Semester 2 Adj A/Prof Alan Bennett*

Carbon Trading, Derivatives & Taxation LAWS6936-54 Sept 30 & Oct 1-3 (9:00-5:00) Ms Celeste Black/ Dr Tim Stephens/ Ms Petrea Bradford*/ Mr Scott Farrell*

Comparative Income Taxation LAWS6170-51 Oct 29, 30 & Nov 2-4 (9:00- 3:30)

Prof Brian Arnold* Comparative Taxation of Financial Transactions LAWS6906-51 Oct 21-23 & 26, 27 (9:00-3:30)

Prof Tim Edgar* Comparative Value Added Tax LAWS6814-54 Sept 23-25 & 28,29 (8:30-4:00)

A/Prof Rebecca Millar GST- International Issues LAWS6891-54 Oct 7-9 & 12,13 (8:30-4:00)

Ms Kate Miles/A/Prof Luke Nottage

Public Policy LAWS6257-54 Sept 24-26 & 28, 29 (9:15- 5:00) Prof Patricia Apps

Stamp Duties LAWS6124-2 Tuesday Evenings-Semester 2 Mr Richmond*

Tax Law in Asia & the Pacific LAWS6200-2 Wednesday Evenings-Semester 2 Prof Lee Burns

Tax Litigation LAWS6107-2 Thursday Evenings-Semester 2 Mr Roger Hamilton SC*

Taxation of Corporate Groups LAWS6244-54 Sept 23-25 & 28, 29 (9:00- 3:30) Prof Richard Vann

Taxation of Mergers & Acquisitions LAWS6892-54 Oct 14-16 & 19, 20 (9:30-3:30) Prof Graeme Cooper

Taxation of Remuneration LAWS6009-2 Friday Mornings (8.30-10.30am) - Semester 2 Ms Celeste Black

Taxation of Superannuation & Insurance LAWS6127-2 Tuesday Evenings- Semester 2 Mr Shayne Carter*/ Mr Andrew Mills*

The Impact of Tax on Business Structures & Operations LAWS6825-2 Monday Evenings-Semester 2 Ms Chloe Burnett

Transfer Pricing in International Taxation LAWS6123-2 Thursday Evenings- Semester 2 Ms Melissa Heath*

See also http://www.law.usyd.edu.au/LPD/docs_pdfs/2009/SUETax2009.pdf for details on each subject and subjects offered for Taxation Law Semester 2 2009.

Overseas

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

Canadian Tax Foundation Event schedule 2009/2010

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

GREIT Seminar Traditional and alternative routes to European tax integration

(primary law, secondary law, soft law, coordination, comitology and their relationship)

Group for Research on European and International Taxation (GREIT) www.greit-tax.eu

Amsterdam, 25 and 26 September 2009. Host organisation: Amsterdam Centre for Tax Law (ACTL). Venue: Royal Netherlands Academy of Arts and Sciences

Integration in the field of taxation in the EU can be achieved via various routes. On the one hand, a distinction can be drawn between legal methods (hard law) and non-legal methods (soft law). With regard to legal methods, a further distinction can be made between the legislative provisions adopted by the EU Council and provisions that are the result of legislation delegated to other EU bodies. There has been hardly any debate or exchange of views about the traditional and alternative routes that can lead to the integration of European tax laws. Various experts in this area have been invited to discuss this

topic at the GREIT seminar. Catchwords are: new governance, codes of conduct, an open method of coordination in tax law, guidelines, communications, infringement proceedings, comitology, bilateral treaties and multilateral treaties. Attention will also be paid to the question to what extent secondary EC law is in conformity with primary EC law. Accordingly, the discussion will address the issue what provisions in the VAT directives and in the direct tax directives are potentially in conflict with primary EC law.
Chair: Dennis Weber (University of Amsterdam/Loyens & Loeff)

Klaus Vogel Lecture 2009 held in co-operation with PwC, Friday, October 16, 2009, at 17:00 at the Austrian Federal Economic Chamber (Wirtschaftskammer), Stubenring 8-10, 1010 Vienna. Prof Brian J Arnold (University of Western Ontario) will deliver a speech on, "The Interpretation of Tax Treaties: Myth and Reality", Prof. em. Dr. Manfred Mössner (em. at Universität Osnabrück) will be discussant. For the program details see website www.wu.ac.at/taxlaw. Please register by September 15 if possible.

Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) in close cooperation with the Austrian IFA Branch and the Wolfgang Gassner Research Fund for International Tax Law "Recent and Pending Cases at the ECJ in Direct Taxation" conference, Vienna, November 12 to 14, 2009. The opening highlight will be the inaugural lectures of Professor Dr Alfred Storck and Professor Dr Bertil Wiman. We are happy that very distinguished experts from the countries where the direct tax cases pending at the ECJ are coming from will present these cases, the request for the preliminary ruling and the relevant domestic and European legal background. This will enable us to discuss recent developments in European tax law. In order to have lively and high level discussions, the number of participants is limited. Therefore we want to encourage you to apply as soon as possible. Please find the invitation and the application forms on our website www.wu-wien.ac.at/taxlaw.

Institute for Austrian and International Tax Law traditional one-week intensive seminar on "The Practice of Double Tax Treaties in Case Studies - Fundamentals" (January 18-23, 2010). The seminar will be a six-day thorough and structured introduction for tax practitioners, and it will be given in English. For further information about lecturers, topics and participation fees please see our homepage www.wu.ac.at/taxlaw. More information can be provided by Barbara Ender (b.ender@wt-akademie.at). As the number of participants is limited, we would recommend to register soon. You may also profit from our early-bird-discount.

Institute for Fiscal Studies Conferences and seminars

<http://www1.ifs.org.uk/conferences/index.shtml>

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For 2009 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

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: itacourses@ibfd.org

International Tax Academy

ITA Courses in Amsterdam

5-9 October Financial Instruments and Tax Planning

International Fiscal Association Congresses

2010, Rome, Italy

2011, Paris, France

International Atlantic Economic Society (IAES) conference 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

International Tax Planning Association Forthcoming meetings

<http://www.itpa.org/meetings.html>

Green taxation in East Asia: Problems and prospects conference – 29 January 2010
Council Chamber, 8/F Meng Wah Complex, The University of Hong Kong, Pokfulam Road, Hong Kong. Further details available from: richard.cullen@gmail.com
On-line information available at: <http://www.aiifl.com>
Under: Taxation Law Research Programme / Details / Conference Flyer

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. 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 ;
http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951

Other useful tax and law related conference websites include the International Bar Association:

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

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

Law Conferences Worldwide <http://www.conferencealerts.com/law.ht>

New South Wales Bar Association

http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php

Law Council of Australia <http://www.lawcouncil.asn.au/conferences/events-and-conferences.cfm>

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.

14 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

(2009) 24 (3) *Australian Tax Forum*

- Book review: developing a world tax organization: The way forward - Neil Brooks
- The impact of the Ralph Review Tax Reform on corporate capital investment in Australia - **Grant Richardson** and Roman Lanis
- Taxing the bull by the horns: Reforming Australia's cross-border GST rules - **Rebecca Millar**
- Ranking of tax journals – The way forward - **Kalmen Datt, Alfred Tran** and **Binh Tran-Nam**
- Fact or fiction? A sustainable tax transparent form for closely held businesses in Australia - **Brett Freudenberg**
- The OECD's 'harmful tax competition' project: Is it international tax law? **John McLaren**
- Enhancing taxpayers' understanding and compliance with tax law using broadly accessible online decision support tools - **Alfred Tran**, Shirley Gregor, **Catherine Ikin** and Manning Li

D'Ascenzo, Michael *The virtue of common sense*, address to the Challis Taxation Discussion Group, Fifty First Annual Dinner, Sydney, 7 August 2009

<http://www.ato.gov.au/corporate/content.asp?doc=/content/00207541.htm>

D'Ascenzo, Michael *In search of solutions*, address to the Administrative Appeals Tribunal and the ACT Bar Association seminar: 'The obligation to assist: model litigants in Administrative Appeals Tribunal Proceedings', National Museum, Canberra, 26th August 2009 <http://www.ato.gov.au/corporate/content.asp?doc=/content/00211988.htm>

D'Ascenzo, Michael *Leaders that make a difference*, Sector Management Program Graduation Ceremony, Canberra, 10 September 2009

<http://www.ato.gov.au/corporate/content.asp?doc=/content/00212767.htm>

The Precedent Resource Centre provides a total solution to your client tax structuring and practice needs. The Centre provides practitioners with the ability to order Companies, Trusts, SMSF Funds and other practice and legal precedents in one convenient and reliable place. The Centre features an extensive range of free how-to guides, strategies and tailored videos plus other precedent documents. The Centre makes the task of structuring investment property ownership, trusts deeds (including hybrids), company formation or a partnership agreement easy. Over 100 precedents are free and all prepared by qualified practitioners and tax experts. Produced by CCH Australia Limited and Macquarie Group Services, who also produce cpe.tv, the online training network, for CCH Australia Limited, The Institute of Chartered Accountants and the Taxation Institute of Australia.

<http://prc.macquariegs.com.au/?client=cch>

Quigley, Bruce *Working together in challenging times*, 2nd Commissioner of Taxation to the Tax Institute of Australia, WA Convention, Bunker Bay, Dunsborough, 13 August 2009 <http://www.ato.gov.au/corporate/content.asp?doc=/content/00207485.htm>

Taxation Today Issue 22 (September 2009)

Lennard, Mike "Two Tribes and an Elephant called Ben Nevis"

Mason, Scott "The Associated Persons Provisions"

Plunket, Casey, and Rowe, Sam "Tax Changes to Life Insurance to be Deferred but Issues Remain"

Griffiths, Shelley "The 'Abusive Tax Position' in the Tax Administration Act 1994: An Unstable Standard for a 'Penal Provision'?"

Overseas

Brederode, Robert F van *Systems of general sales taxation: theory policy and practice*, The Hague, Kluwer Law International, 2009

Bulletin for International Taxation Number 10 - 2009

- The Bulletin: The 21st Century and Beyond

- Income from Inactivity under Article 15 of the OECD Model Tax Convention - Part 1 - Frank P.G. Pötgens

- Presenters' Introduction - Wim Wijnen and Jan de Goede

- South Africa: The Volkswagen case and the Secondary Tax on Companies: Part 1 - The Outcome - Johann Hattingh

- The Judicial System of Canada Regarding Tax Disputes - Julie Rogers-Glabush

- Judicial Review of Tax Determinations in the United States - JG Rienstra

- Corporate Mobility in the European Union and Exit Taxes - Christiana HJI Panayi

- Don't Run after Bankers' Imaginations - An Economist's Reflections on Potential Regimes for Capital Income Taxation - Marcel Gérard

- Administrative Aspects of the Application of Tax Treaties - Raffaele Russo

Byrnes, William H & Munro, Robert J (eds) *International trust laws and analysis*, Kluwer Law International, 2001-, 7 Looseleaf volumes, and from September 2009 also available at <http://www.kluwerlawonline.com> with updates scheduled for up to 4 times a year.

15 Questions and answers

Q What is the Alcopops legislation called?

A Excise Tariff Amendment (2009 Measures No. 1) Act 2009 [No. 2] 2009 (Cth)

Customs Tariff Amendment (2009 Measures No. 1) Bill 2009 [No. 2] 2009 (Cth)

ATTA News October 2009

<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

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

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1 Presidential column

Hello everyone

Well the ATTA Conference is now getting much closer and I am very much looking forward to meeting with everyone in Sydney in the New Year. Details regarding the conference are provided elsewhere in this Newsletter.

ATTA Conference 2011

I would like to call for Expressions of Interest for hosting the 2011 conference. If prospective applicants could send me an A4 summary containing relevant details (eg, institution, venue, organisation, access etc) by 30 November 2009 so the ATTA Executive can consider applications before we meet in Sydney for the ATTA 2010 conference.

CCH and ATTA Doctoral Series

The CCH and ATTA Doctoral Series Editorial Board recently considered submissions for the inaugural CCH and ATTA Doctoral Series. Among a field of strong candidates, I am delighted to advise that the successful applicant was **Lisa Marriott** from the School of Accounting and Commercial Law at Victoria University of Wellington. Congratulations Lisa!!! Lisa will now be working closely with the Board and CCH to publish her doctoral work, 'The Politics of Retirement Savings Taxation: A Trans-Tasman Comparison,' in this series.

I would like to take this opportunity to thank all applicants for taking the time to send in their submissions for consideration by the Doctoral Series Editorial Board. Also I would like to record my thanks to other members of the DSEB, Professors Rick Krever and Chris Evans and Jonathan Mendel (CCH Australia) for reading through and evaluating the applications we received.

Tax Agent Service Regime in Australia

One of our members recently raised the following issue with me that I said I would send to members to gauge views.

I was wondering whether any other tax academics have raised with you concerns regarding the new Tax Agents legislation. I provide consultancy services to Law firms as I suspect many other ATTA members would do.

Previously I could argue that I was providing an academic opinion to a firm on how the law operates (rather than advice to a client) so could manoeuvre within the Law Society and Tax Agent rules.

However the broad definition of tax agent services in s 90-5(1) of the Tax Agents Act 2009 (and narrow legal services exclusion in s50-5(1)) would seem to prevent this argument being available (especially see para 2.35 of the EM).

If this is a general concern for our members one possibility is for ATTA to lobby for an exclusion from the definition of tax agent service for academics providing consultancy services to a law (or maybe even accounting firm) (see s 90-5(2)). I believe that we could argue that we should fall outside the legislation (ie no need to protect the community from a lack of knowledge, insurance etc) and that, furthermore, our involvement should be encouraged as it helps make the system work at less cost.

What do you think? Should we maybe raise the issue in the next newsletter to see if it is a general concern or whether I am on a frolic of my own!

If anyone has any views/concerns on this please send them to me.

All the best

Professor Dale Pinto
President
Dale.Pinto@cbs.curtin.edu.au

2 ATTA Conference 2010

Changing Times – Changing Taxes: ATTA2010: 20 – 22 January 2010, UNSW

The programme is shaping up to cover an exciting and diverse range of topics. The only common thread is tax!

All authors who submitted abstracts on time have now been advised if their paper has been accepted. We had a record number of PhD students proposing papers – so many that we have had to open two streams to enable as many students as possible to make presentations. There is no charge to attend the PhD day, but PhD students who wish to attend the full conference may be eligible for waiver of the conference fee. We have mailed directly to eligible PhD students who submitted abstracts to the conference – applications for support close on 19 October. The form is available at <http://www.atax.unsw.edu.au/attaconference/doc/phd-support-application.pdf>.

To meet production schedules final papers are due by 11 December 2009. Papers not received by this date will not be eligible for prizes, and may not be distributed on the conference CD-Rom.

Registrations are open online at <http://www.atax.unsw.edu.au/attaconference>. The conference cost is \$450. A limited amount of on campus accommodation is available, and must be booked at the time of registration at a cost of \$195 for the three nights from 20th to 22nd January. On-line registrations will be open until 13th January.

We would like to thank all of our sponsors, particularly Thomson Reuters who are the Gold sponsors for next year's conference. Other sponsors include CCH Australia, CPA Australia, the Taxation Institute of Australia, Association of Tax and Management Accountants, Monash University Taxation Law and Policy Research Institute, Thomson Reuters New Zealand and UNSW Bookshop. We do still have sponsorship arrangements available.

If you have any queries you can contact the conference team on attaconference@unsw.edu.au, or you can contact any of the committee members individually.

We look forward to seeing you at UNSW in January.

Helen Hodgson (Chair, Organising Committee)

3 Arrivals, departures and honours

Michelle Markham is working on a book on advance pricing agreements.

Jeff Vanderwolk has recently been appointed as a Professor in Taxation Law in the Faculty of Law at the Chinese University of Hong Kong. Jeff taught Hong Kong Tax Law along with (Prof) Andrew Halkyard from 1991-1994. He is a leading commentator on Hong Kong, regional and international tax issues. Jeff is establishing a website to carry video interviews with leading tax commentators, focussing on international tax issues.

Paul Kenny, the sole author of *Australian Tax* for many years will be joined by two co-authors, Mahmood Fadjar and Sonia Shimeld for the next edition. **Mahmood Fadjar** is a Lecturer, School of Law and Justice at Edith Cowan University. Mahmood has many years experience in private practice and in-house legal roles focusing mainly on commercial and tax advice. Mahmood has contributed to the Entities chapter. **Sonia Shimeld** is a Lecturer in the School of Accounting and Corporate Governance at the University of Tasmania. Sonia was formerly a lecture at the University of Newcastle. Sonia specialises in Fringe Benefits Tax and has contributed to that chapter in the 2010 edition of *Australian Tax*.

Dale Pinto has joined Professor **Robin Woellner**, Professor **Stephen Barkcozy**, **Shirley Murphy** and Professor **Chris Evans** as a co-author for CCH Australia's *Australian Tax Law*.

4 IFA 2009 Congress Report

In 2009 I was very fortunate to be awarded the Justice Hill Memorial IFA Research Prize for my doctoral research on the income tax exemption for charities for Indigenous peoples - Australia, Canada and New Zealand compared.

The prize covered my travel and accommodation to the annual IFA congress as well as the waiving of the conference fee. This congress is considered the most important IFA event of the year. I presented a poster at the conference on my doctoral research. The conference took place from 30 August until 4 September 2009 and was in the beautiful city of Vancouver on the west coast of Canada. Over 1000 delegates attended and they included a range of tax practitioners, in-house tax advisors, academics and government officials from all over the world.

The conference was opened by the Canadian Finance Minister Mr Jim Flaherty. Its main subjects were:

Subject 1 - Is there a permanent establishment?

Subject 2 - Foreign exchange issues in international taxation

The plenary sessions took the form of a series of case studies. A panel of tax experts from various countries would analyse the case study from their own country's perspective. The differing results were often quite astounding even when both countries were using the same double tax agreement articles. Some sessions involved the use of 'expert witnesses' who would enlighten us about the legal situation under different legal regimes. I particularly enjoyed David Duff's expert evidence about the common law concept of 'agency' and was bemused to hear from the civil law expert that this concept is unknown under the civil law. The different commercial and tax results that can flow depending on which system is followed are very significant.

We heard from Professor David Rosenbloom who gave an interesting talk titled 'Where's the pony: the development of international tax policy' in honour of the morass of complexities in tax law and particularly international tax. Other notable speakers were Phillip Baker QC and Dr John Avery Jones.

The conference venue was in the Convention Centre, a brand new facility situated right on the Vancouver Harbour and it was fascinating at break times to go out onto the deck and see the boats glide by and the sea planes take off.

There were many exciting cultural events. The highlights for me were a visit to the British Columbia Museum of Anthropology which showcases a huge variety of First Nations artwork particularly Haida art, massive Northwest Coast totem poles, carved boxes, bowls and feast dishes, as well as diverse objects from around the world and a wonderful performance by the Vancouver Symphony orchestra.

I would like to express my appreciation to the Australian Branch of IFA for awarding me the research prize and to the judges who read and appreciated my research.

Fiona Martin

5 New Zealand developments

New Zealand Tax Working Group

The New Zealand Tax Working Group (announced in May 2009 to consider the future direction of the current tax system) has had a number of meetings over the past four months. One more meeting is scheduled for November, after which time a report will be produced for the government. The group has received a high degree of media interest, with a select group of tax experts from the private sector and academia, and tax policy officials from the Treasury and the Inland Revenue. The Tax Working Group is chaired by the Professor Bob Buckle, Pro Vice-Chancellor and Dean of the Faculty of Commerce and Administration, Victoria University of Wellington. Professor John Prebble and Associate Professor David White from Victoria University are also members of the Tax Working Group.

The objective of the tax working group is to consider the appropriate design of New Zealand's tax system and identify key issues that Ministers will need to consider in the current challenging economic and fiscal climate. These issues include how the tax system influences economic growth, integrity of the tax system, and its sustainability.

To date meetings have noted:

New Zealand's reliance on personal and corporate taxes, which in an internationally competitive environment may be impacting on skill retention, investment and business location.

Distortions created with the extant complex system of capital taxation, leading to incentives to borrow rather than to save.

Complex interactions between the tax and income transfer systems, resulting in high effective marginal tax rates.

The desire to support growth and investment, through lower effective marginal tax rates and broadening the tax base to remove distortions.

The Government's intention to align company, individual and trust rates at 30 per cent in the medium-term.

A number of possible options have been discussed to date, including a comprehensive capital gains tax, death taxes, land taxes, rental property taxes, increasing rates on current taxes (such as GST), and greater levels of enforcement. The Group is working within certain assumptions, including that recommended changes are broadly revenue neutral when taken as a package.

Lisa Marriott

6 Per Capita Philosophy of Tax series

On Tuesday 13 October 2009, Per Capita launched the first paper of the Philosophy of Tax series.

The first paper, 'Taxes: What are they good for?' explores origins of dissonant public perceptions toward taxation, whilst also introducing new ways of addressing tax policymaking.

To download a copy, please go to: http://www.percapita.org.au/01_cms/details.asp?ID=245

There will be six more papers released in this series over the next two months (every 1-2 weeks).

The series challenges our ‘fatal resignation’ approach to tax and the reductive arguments that comprise the tax debate. It will reconcile the social, moral and economic arguments about taxation to demonstrate how tax can provide both public goods and economic sustainability. This will be done using a functional approach and original statistical research to reveal the fundamental roles tax plays for all strata of society.

Katherine Gregory
Project Leader

7 IBFD Research Students Meeting Kuala Lumpur

8th Annual Meeting for Students of International and Comparative Tax Law, Kuala Lumpur 7 - 9 December 2009

Due to the success of the past meetings we decided to hold another Research Students Meeting by the end of this year, and this time in Kuala Lumpur, to provide a better setting for students from the Asia-Pacific region.

Who should attend? The 2009 IBFD Research Students Meeting in Kuala Lumpur is intended only for students who are working on a doctoral thesis; applications from students writing an LLM paper will not be considered. The topic of the thesis should be one of international, comparative tax law or a subject of national law that is of worldwide interest. All applications will go through a screening process to ensure that only students carrying out original research of sufficient quality are admitted. To gain the maximum from their participation, the attendees should have already made some progress in their research, have a good grasp of their topic and have a developed hypothesis and line of argument. At the same time, there should still be some open issues. In other words, the research should be at the stage at which external feedback is the most valuable. Thus, applications from students at the very beginning or the very end of their project are likely not to be accepted. Since all discussions are in English, applicants should be also fluent in that language.

Number of places: A maximum of 10 students will be admitted, in order to ensure that each student receives individual, in-depth coaching and consideration of his/her project. A minimum of 8 registrations of sufficiently high quality is required in order for the meeting to go ahead.

http://www.ibfd.org/portal/AcademicActivities_studentsMeeting.html

Of course students from all over the world are invited to apply and join, so in case you have any elective research students who would be interested, please forward the above link to them.

Richard Resch

Senior Associate, Academic Coordinator, Academic Group

IBFD, P.O. Box 20237, 1000 HE Amsterdam, The Netherlands

Tel. +31 20 554 01 77 (direct); Fax +31 20 420 34 29; E-mail r.resch@ibfd.org

8 Visiting Fellowships

TC Beirne School of Law Distinguished Visiting Fellowship

The TC Beirne School of Law Distinguished Visiting Fellowship is an annual scheme, commenced in 2009, which 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 are allocated an office, computing facilities and full access to the School's library and research resources. Some assistance with the costs of travel to and from the University of Queensland and accommodation is also available.

For further information of the scheme, please click [here](#), or contact Kit Barker, Director of Research, TC Beirne School of Law, at k.barker@law.uq.edu.au.

An application form <http://law.uq.edu.au/documents/research/visitors/visiting-fellow-application-form.doc>

Applications for visits commencing in the year 2010 are open and should be received no later than 1st December 2009.

Call for ATAX Research Fellowship Applicants 2010

In 2010 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 2010, 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 2010 must be received by 16 November 2009. Successful applicants will be notified by 31 December 2009 and undertake the Fellowship in 2010.

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

9 Duplicate materials

The editor often receives email notices, where Australian libraries are offloading gratis surplus print materials often in the area of taxation. If you or your colleagues are interested in seeing what is being offered please email me your interest, and I can put you in touch with the library. Recipients normally pay for postage/courier costs or arrange for pick up.

Colin Fong

10 Vacancies

Lecturer/Senior Lecturer

**Australian School of Business at University of New South Wales
School of Business Law and Taxation
REF. 6757NET**

The School of Business Law and Taxation is seeking to appoint two scholars with a proven research record and/or with exceptional research potential. Successful applicants will also be expected to demonstrate excellent communication and administrative skills that will equip them for teaching and service in the School. A demonstrated ability to obtain competitive research grants or the potential to obtain competitive research grants will be highly desirable. Successful applicants will hold a Master's Degree in law or taxation with a significant research component and must have either commenced or be prepared to commence a Ph D in law or taxation.

The two positions are available at all levels from Lecturer to Senior Lecturer. The Australian School of Business reserves the right to determine the levels at which the available positions will be filled.

The Australian School of Business is Australia's leading business school with a reputation built on outstanding staff, students and alumni who have a cultural diversity which ensures and international focus. The Australian School of Business offers a complete range of business degree programs at undergraduate, postgraduate coursework levels in addition its higher research degree programs.

Successful applicants will have expertise in at least one of the following areas:

Corporate Law and Governance

Taxation

The salary range for Lecturer is A\$76,921 - A\$90,680 per year depending on qualifications and experience (plus up to 17% employer superannuation, plus leave loading). The salary range for Senior Lecturer is A\$93,428 - A\$107,188 per year depending on qualifications and experience (plus up to 17% employer superannuation, plus leave loading). A salary supplement may be negotiated with the successful applicant.

Women and EEO groups are encouraged to apply. The University reserves the right to fill any position by invitation or not fill a particular position.

Having read all documentation it is highly recommended that you call Associate Professor John Taylor (Head of School) on (61 2) 9385 3292 or e-mail c.taylor@unsw.edu.au or Bill Butcher (Associate Head of School) on (61 2)9385 3253 or e-mail b.butcher@unsw.edu.au to discuss the opportunities that may be available to you.

Applicants should systematically address the selection criteria in their application.

Applications close: 22 October 2009

Phd study opportunity at in the Taxation Law Research Programme, Hong Kong University

The Faculty of Law at Hong Kong University is currently seeking well qualified persons interested in completing a PhD within the Faculty. More particularly, the TLRP would like to encourage anyone interested in completing a PhD focussed on Chinese Tax Law and/or Tax Policy to consider applying to the Faculty's Research Post Graduate (RPG) programme. Interested persons can contact Richard Cullen, a Founding Director of the TLRP, in the first instance, if they wish. The best contact address is: richard.cullen@gmail.com.

Funding to study on the RPG programme at HKU is quite generous for qualifying applicants. For example, the starting level for Studentships is around HK\$13,000 per month (about A\$2,000 per month).

Further information (including Application Forms) available at:

http://www.hku.hk/law/programmes/pp_research_programmes.html

Applications for the 2010 Academic Year (normally commencing August/September 2010) should be lodged by December 1, 2009.

11 Tax, Accounting, Economics and Law Related Meetings

Local

Ninth Atax International Tax Administration Conference, Sydney, 8-9 April 2010. The theme of the 2010 conference will be Tax Administration: Building Bridges.

Academic enquiries:

Dr Binh Tran-Nam, Phone +61 2 9385 9561, Fax +61 2 9385 9515 b.tran-nam@unsw.edu.au

Dr Michael Walpole Phone +61 2 9385 9526, Fax +61 2 9385 9515m.walpole@unsw.edu.au

Administrative enquiries

Kathrin Bain Phone +61 2 9385 9541, Fax +61 2 9385 9515 k.bain@unsw.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 Jessi Guy (02) 8223 0043 or email

jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>

Twenty Second Annual Australasian Tax Teachers Association Conference 2010, "Changing times – changing taxes?" 20 - 22 January 2010, University of New South Wales, Sydney, Australia. Hosted by the Australian School of Taxation (Atax) and the School of Business Law and Taxation, UNSW. Organising committee: Helen Hodgson (Chair); John Taylor, Chris Evans, Fiona Martin, Michael Walpole, Bill Butcher. Website: <http://www.atax.unsw.edu.au/attaconference> Email: attaconference@unsw.edu.au;

*** Call for papers *** **3rd Biennial Threshold Concepts Symposium**, University of New South Wales, Sydney 1-2 July, 2010. UNSW in conjunction with the University of Sydney, is hosting the Symposium which is focussing on the theme of 'Exploring Transformative Dimensions of Threshold Concepts'. This international symposium will bring together researchers and practitioners from across the world to present, critique and discuss new research and developments in this area, including the originators of the concept, Erik Meyer and Ray Land.

The website - including the call for papers - is available at <http://www.thresholdconcepts2010.unsw.edu.au/>

We welcome contributions which explore the theme of threshold concepts and transformations across one or more of the following dimensions:

- Epistemological dimensions - Transforming knowledge and learning - thinking, learning, understanding, perceptions, framework
- Ontological dimensions - Transforming world views, identities, feelings, values, perspectives
- Practice dimensions - Transforming practice – teaching, learning, curricula, assessment
- Reflexive dimensions - Transforming the very notion of threshold concepts themselves – through critiquing, problematising, evaluating, creating - and moving the notion of, and the research on, thresholds forward.

University of Sydney, Ross Parsons Centre of Commercial, Corporate and Taxation Law, Seminar Series, **Taxation series 2009**. Sydney Law School, Building F10, Eastern Ave, University of Sydney. Nine seminars held from 23 March to 3 November.

Professor Tim Edgar, University of Western Ontario, *Is TOFA Finally Over? A View from Canada*, Tue 27 October, 6.00-7.15pm \$66

Brian J Arnold, Consultant, Goodmans LLP, Toronto, *Interminable International Tax Reform* Tue 3 November, 5.30-7.00pm \$66

tel +61 2 9351 0385

Email law.parsons@usyd.edu.au; <http://www.law.usyd.edu.au/parsons>

Brochure http://www.law.usyd.edu.au/events/2009/Parson_Series_brochure_09.pdf

Overseas

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

Canadian Tax Foundation Event schedule 2009/2010
<http://www.ctf.ca/profDev/schedule1.asp>

Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) in close cooperation with the Austrian IFA Branch and the Wolfgang Gassner Research Fund for International Tax Law "Recent and Pending Cases at the ECJ in Direct Taxation" conference, Vienna, November 12 to 14, 2009. The opening highlight will be the inaugural lectures of Professor Dr Alfred Storck and Professor Dr Bertil Wiman. We are happy that very distinguished experts from the countries where the direct tax cases pending at the ECJ are coming from will present these cases, the request for the preliminary ruling and the relevant domestic and European legal background. This will enable us to discuss recent developments in European tax law. In order to have lively and high level discussions, the number of participants is limited. Therefore we want to encourage you to apply as soon as possible. Please find the invitation and the application forms on our website www.wu-wien.ac.at/taxlaw.

Institute for Austrian and International Tax Law traditional one-week intensive seminar on "The Practice of Double Tax Treaties in Case Studies - Fundamentals" (January 18-23, 2010). The seminar will be a six-day thorough and structured introduction for tax practitioners, and it will be given in English. For further information about lecturers, topics and participation fees please see our homepage www.wu.ac.at/taxlaw. More information can be provided by Barbara Ender (b.ender@wt-akademie.at). As the number of participants is limited, we would recommend to register soon. You may also profit from our early-bird-discount.

Dear Colleague,

We would like to refer you to the call for papers you will find below. Our aim is to bring together experts from Economics and Law and discuss selected Tax Treaties Issues from a Legal and Economic Perspective. Please see attached flyer for our topic suggestions. We would be very pleased and honored if you are willing to contribute to our project by preparing a paper until December 31, 2009 and participating in the conference which will be held in Vienna from March 18 to 20, 2010.

In case your home institution does not reimburse travel and accommodation expenses, please let us know if and to which extent you would need a financial subsidy. Please be aware of the fact that the budget for this project is very limited.

Please let us know whether you will be on board and which topic you would be willing to elaborate on. Renee.Pestuka@wu.ac.at will be happy to collect and forward all information concerning the conference.

Many thanks in advance and kind regards,

Michael Lang, Josef Schuch, Claus Staringer, Pasquale Pistone, Alfred Storck, Martin Zagler

Call for papers conference **Tax treaties from a legal and economic perspective.**

WU (Vienna University of Economics and Business), March 18 – 20, 2010, Vienna, Austria
Organized by the SFB International Tax Coordination, the Institute for Austrian and International Tax Law, WU, Vienna, and IFA Austria (International Fiscal Association)
SFB International Tax Coordination and the Institute for Austrian and International Tax Law, WU, Vienna, together with IFA Austria (International Fiscal Association) are organizing a

Conference on “Tax treaties from a legal and economic perspective”. We want to bring together experts in the area of economics and law and discuss with them (double) tax treaties issues from both perspectives.

Experts of law and/or economics are invited to let us know whether they are willing to prepare a paper on one of the topics mentioned below. Please send an abstract (approx. 100 words) until October 15, 2009 by email to renee.pestuka@wu.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 you are full time academic and your home institution does not reimburse your expenses). There are just limited funds for the reimbursement of travel expenses available. The conference will be held from Thursday, March 18 (7 p.m.) to Saturday, March 20 (6 p.m.), 2010, in Vienna at the premises of WU.

Papers would have to be delivered not later than December 31, 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. The papers written by law experts will be presented and discussed by economists, and vice versa. Of course, authors are invited to contribute to the discussions and to “defend” their ideas.

The conference committee (Michael Lang, Josef Schuch, Claus Staringer, Pasquale Pistone, Alfred Storck, Martin Zagler) will approach all colleagues who offered to prepare a paper in late October 2009.

Topics for Papers

1. The Effects of Bilateral Tax Treaties on Economic Growth
2. Treaty Shopping
3. International allocation of cross border business profits: Arm’s length principle and alternatives:
4. Source versus residence
5. Credit versus Exemption
6. Tax treaties and Developing Countries
7. Tax Treaty Application: Cross border administrative issues (including Exchange of Information, Collection of Taxes, Dispute Settlement, Legal Certainty in Tax treaty Application
8. International tax neutrality and non-discrimination

International Fiscal Association (IFA), Austrian Branch; Institute for Austrian and International Tax Law, Vienna University of Economics and Business (WU); Research Institute for European and International Tax Law, Vienna; Akademie der Wirtschaftstrehänder, Vienna **9th International Tax Law Summer Conference** Rust (Burgenland) 11-15 July 2010. Detailed program of case study conference (and the application form, as well) on www.wu.ac.at/taxlaw. We would like to invite you to profit from our early-bird-discount and register soon. For further information please approach to b.ender@wt-akademie.at

Program Main topic: “Recent Developments in Tax Treaty Practice“

Sunday, July 11 17.30 Opening: M. Lang

Mozart’s world reflected in “The Magic Flute”: Christina Lang

Monday, July 12 9.00 – 9.40 Tax treaty case law around the globe: Baker

10.30 – 13.00 Case studies: What happens when states disagree? – Qualification conflicts in tax treaty law: Dawson, Jirousek, M. Lang, Pahapill, Wichmann

14.45 – 17.30 Workshop: Recent OECD developments: Sasseville

Tuesday, July 13 9.00 – 9.40 Recent US tax developments: Rosenbloom

10.30 – 13.00 Case studies: Secondment of employees within a group: Jirousek, Pistone, Rosenbloom, Sasseville, Schueri, Wichmann

14.45 – 17.30 Workshop: Recent ECJ case law: Baker, M. Lang, Pistone

Wednesday, July 14 9.00 – 9.40 Recent international tax developments in India: Ostwal, Rohatgi

10.30 – 13.00 Case studies: Transfer pricing in a changing world: Green, Loukota, Maisto , Rosenbloom , Schuch

14.45 – 17.30 Workshop: Transfer pricing from the perspective of emerging markets – the Brazilian experience: Schoueri

Thursday, July 15 9.00 – 9.40 Recent EU tax developments: Rädler, Schuch

10.30 – 13.00 Case studies: Business restructuring – tax planning in the light of recent developments: Green, Kroppen, Silberztein, Schoueri , Staringer , Storck

Institute for Fiscal Studies Conferences and seminars

<http://www1.ifs.org.uk/conferences/index.shtml>

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For 2009 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

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: itacourses@ibfd.org

International Tax Academy

International Fiscal Association Congresses

2010, Rome, Italy

2011, Paris, France

International Atlantic Economic Society (IAES) conference 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

International Tax Planning Association Forthcoming meetings

<http://www.itpa.org/meetings.html>

Green taxation in East Asia: Problems and prospects conference, 29 January 2010

Council Chamber, 8/F Meng Wah Complex, The University of Hong Kong, Pokfulam Road, Hong Kong. Further details available from: richard.cullen@gmail.com

On-line information available at: <http://www.aiifl.com>

Under: Taxation Law Research Programme / Details / Conference Flyer

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. 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 ;

http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951

Other useful tax and law related conference websites include the

International Bar Association:

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

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

Law Conferences Worldwide <http://www.conferencealerts.com/law.ht>

New South Wales Bar Association

http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php

Law Council of Australia <http://www.lawcouncil.asn.au/conferences/events-and-conferences.cfm>

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

Henry, Ken 'The Global Financial Crisis and the Road to Recovery' - Address to the Australian Institute of Company Directors - 23/9/2009

<http://www.treasury.gov.au/contentitem.asp?NavId=008&ContentID=1629>

Taxation Today Issue 23 (October 2009)

Lindsay, C "IRD Overcharging Late Payment Penalties"

Coleman, J "GST - The Principal Purpose Test"

McKay, M and Murray, G "Significant Changes to the Australian Double Tax Agreement"

Peterson, J "Disposing of Partnership Interests - Hidden Complications"

Griffiths, Shelley "The 'Abusive Tax Position' in the Tax Administration Act 1994: An Unstable Standard for a 'Penal' Provision?" (Part 2)

2009 University of New South Wales Faculty of Law *Research Series* Articles

<http://www.austlii.edu.au/au/journals/UNSWLRS/2009>

McKerchar, Margaret; Evans, Chris --- "Sustaining Growth in Developing Economies through Improved Taxpayer Compliance: Challenges for Policy Makers and Revenue Authorities" [2009] UNSWLRS 17

Evans, Chris; Krever, Richard --- "Tax Reviews in Australia: A Short Primer" [2009] UNSWLRS 24

Sharkey, Nolan --- "The Economic Benefits of the Use of Guanxi and Business Networks in a Jurisdiction with Strong Formal Institutions: Minimisation of Taxation" [2009] UNSWLRS 26

Yesegat, Wollala Abehodie --- "Value Added Tax Administration in Ethiopia: A Reflection of Problems" [2009] UNSWLRS 27

McKerchar, Margaret --- "Philosophical Paradigms, Inquiry Strategies and Knowledge Claims: Applying the Principles of Research Design and Conduct to Taxation" [2009]

UNSWLRS 31

Cashmere, Maurice; Fisher, Rodney --- "Defining ordinary income after McNeil" [2009]

UNSWLRS 32

Walpole, Michael --- "Ethics and Integrity in Tax Administration" [2009] UNSWLRS 33

Overseas

Asia Pacific Tax Bulletin Number 5 - 2009 contains the following:

Congruence and Divergence in Transfer Pricing in Australia and Japan: Intangibles and Advance Pricing Agreements - **Michelle Markham**

Bangladesh - Structuring Inbound Investments - M Mushtaque Ahmed

China - New Income Tax Rules on Reorganizations - Yongjun Peter Ni and Jiang Bian

Hong Kong - Recent Developments in the Transfer Pricing Regime - Steven Sieker and Travis Benjamin

Indonesia - Income Tax Reform to Control Abusive Structures - Pieter L de Ridder

Sri Lanka - Some Current Issues of Fiscal Policy and Taxation - DDM Waidyasekera

Thailand - Major Factors Impacting the Implementation and Effectiveness of the R&D Tax Incentive - Anuphan Kitnitchiva

British Tax Review 2009, Number 3

- The making of tax policy in the post-O'Donnell world: can the HMT—HMRC "policy partnership" meet the challenge? Christopher J Wales

- Transformation of the tax tribunal - Heather Gething, Stuart Paterson and Jessica Barker

- Neil Martin Ltd v HMRC: holding HMRC to account? Janet O'Sullivan

- Skatteverket v AB SKF: exploring the impact on input tax recovery on the boundary between exempt transactions and non-business activities - Gary Richards

- The Interpretation and Meaning of "Beneficial Owner" in New Zealand - **Craig Elliffe**

- Rights and Powers: Protecting the Legitimate Interests of Taxpayers - Jonathan Schwarz

- Was Tax Policy after the Norman Conquest Determined by Ability to Pay?—Using Regression and Data Envelopment Analysis to Find the Answer - John McDonald

Derivatives & Financial Instruments Number 5 - 2009 contains the following:

- United States - Wagering Contracts: The Other Basket - Paul Carman

- France - Thin Capitalization Rules: How To Avoid Their Application and Improve the Financial Capacities of a Company or Group - Sophie Marciniak-Granotier

- Netherlands - Of Hedges and Cacao Beans: Supreme Court Ruling on Hedge Accounting for Tax Purposes - Sacha Peelen and Bob van Kasteren

- Netherlands - Collective Investment Vehicles - Pascal Borsjé and Willem Specken

- Australia - Deduction Generator Arrangements - Tom Toryanik

- Argentina - Transfers of Non-Performing Loan Portfolios - Gabriel Gotlib, Guillermo Burman and Jeffrey Hoberman

European Taxation Number 10 - 2009

Editorial - "Don't You Know that You Are Sitting on a Gold Mine!"

Further Developments regarding the French Ruling Procedures - Bruno Gibert and Xavier Daluzeau

New Protocol to the Russia–Cyprus Tax Treaty Initialled: End of the "Cyprus Era" in Russian Tax Planning? Boris Bruk and Vladimir Gidirim

"Abuse" of EU Holding Companies: Fundamental Freedoms, EC Parent-Subsidiary Directive and the French Constitution - Part 1- Emmanuel Picq

The Czech Thin Capitalization Rules: Changes, Tax Planning Opportunities and Compatibility with EC Law - Jana Svobodová

Recent Amendments to the Bulgarian Corporate and Personal Income Tax Acts - Lubka Tzenova
European Union - Report on the EU Tax Law Group Meeting Held in Milan on 21 November 2008 - Alexander Fortuin and Giorgia Zanetti
Amendments to the Italian Controlled Foreign Company Rules: A Witch-Hunt? Sebastiano Garufi

International VAT Monitor Issue No. 5 - 2009
A VAT in the United States? Michael van de Leur
Joint and Several Liability relating to Intra-Community Acquisitions - Ine Lejeune, Silvia Kotanidis and Ellen Cortvriend
The Tax Liability of Public Bodies under EU VAT - Joep JP Swinkels
A Sensible Reform of the EU VAT Regime for Financial Services - Fabrizio Borselli
European Court of Justice – Recent Developments - Fabiola Annacondia and Walter van der Corput
Book review - Gorka Echevarría Zubeldia - Review of The EU VAT System and the Internal Market by Rita de la Feria

Institute of Austrian and International Tax Law report of the academic activities of the for the academic year 2008/09 has just been presented. We want to thank all our friends, colleagues and collaborators, and especially the taxpayers for their support. Please find the report at www.wu.ac.at/taxlaw.

Organisation for Economic Co-operation and Development's (OECD) *Developments in VAT compliance management in selected countries*, 2009. Reviewed developments in a sample of countries, including Australia, Austria, Canada, Ireland and the United Kingdom, in relation to their overall risk management approach. Available on the OECD Web Site <<http://www.oecd.org>>

13 Quotable quotes

“The way tax works is also so complex there is probably not a person on the planet who understands all its intricacies. Despite regular efforts to simplify the system, it has grown ever more complex. Some 30 years ago, the legislation was set out in 500 pages; it is 6000 now, despite the deletion of 4000 pages of bumf three years ago.”

Source: Editorial: “The tax review is all about adding value” *The Australian* 6 October 2009 p 15

“Even doubling the GST to 20 per cent in the next 40 years would not be enough to pay the nation’s future health bill, economics researcher John Humphreys warns.”

Source: Lunn, Stephen ‘End tax and welfare churn’ *The Australian* 7 October 2009 p 6

“Constant government tinkering of superannuation rules could undermine confidence in the \$1000 billion retirement savings industry, the former federal treasurer Peter Costello has warned.

In one of his last public appearances before retiring from Parliament next week, Mr Costello sought to defend his record on the superannuation system - saying scrapping taxes on super payouts and overhauling contributions taxes were as significant as the introduction of compulsory superannuation.

But in a rare admission, the Liberal backbencher said he regretted introducing, nearly a decade ago, the now defunct super surcharge. The tax - levied on the super funds of high income earners - sought to introduce equality into the super system but imposed too much regulation.

"I regretted it ever after - the complexity of the system was just awful," Mr Costello told a Super Ratings conference in Melbourne."

Source: Johnston, Eric 'Costello admits to super mistake' *Sydney Morning Herald* 14 October 2009 <http://www.smh.com.au/business/costello-admits-to-super-mistake-20091013-gvpb.html>

ATTA News November 2009

<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

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

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1 Presidential column

As the academic year draws to a close, I wish everyone all the best with finalising their assessments for their students. The ATTA Conference is now another month closer and I am very much looking forward to meeting with everyone in Sydney in the New Year. The latest details regarding the conference are available on the website and an update is provided elsewhere in this Newsletter.

ATTA Conference 2011

I would like to remind everyone about the call for Expressions of Interest that was made in the last Newsletter for hosting the 2011 conference. If prospective applicants could send me an A4 summary containing relevant details (eg, institution, venue, organisation, access etc) by 30 November 2009 so the ATTA Executive can consider applications before we meet in Sydney for the ATTA 2010 conference.

CCH and ATTA Doctoral Series

I reported on the CCH and ATTA Doctoral Series in the last Newsletter and I am pleased to advise that this initiative continues to progress very well. I am eagerly awaiting the publication of our inaugural issue in what I am sure will be a prestigious publication for both CCH and ATTA.

All the best

Professor Dale Pinto
President
Dale.Pinto@cbs.curtin.edu.au

2 ATTA Conference 2010

22nd Annual ATTA Conference “Changing Taxes for Changing Times” UNSW, Sydney, 20 - 22 Jan 2010

As the date for the conference draws closer, we are swinging into full gear.

Please note the following dates:

- 11 December 2009 – Submission Deadline for papers to be eligible for prizes.
- 8 January 2010 – Please advise any technical presentation requirements (other than Powerpoint)
- 13 January – On-line registrations close.
- 18 January 2010 – Please forward Powerpoint presentations to ensure compatibility

A final draft program is now available on the website www.atax.unsw.edu.au/attaconference although presenters should check in the New Year to see whether there have been any changes to presentation times.

We would like to thank the sponsors for their support, particularly the gold sponsor Thomson Reuters. Thanks to the generous sponsorship that we have obtained, we have been able to sponsor the highest ever number of PhD presenters to attend the PhD Day, sponsored by CCH Australia, and the full conference. We are also happy to announce that the charge for families to attend the cricket game can now be removed – we will arrange a refund for any delegates who have paid the extra charge.

There will be prizes in a number of categories, including the Patron’s Prize for the best PhD presentation, the best paper by a junior academic and the best paper by a senior academic. Note that to be eligible for these prizes you must have your final paper lodged by the submission deadline of 11 December.

We look forward to seeing you here in January

Helen Hodgson and the organising Committee

3 Arrivals, departures and honours

Assistant Treasurer Launches New National Tax Practitioners Board

The Assistant Treasurer, Senator Nick Sherry, today launched the national Tax Practitioners Board, announcing its membership and holding an inaugural meeting with the full Board.

"A new, streamlined and national system overseeing all tax agents services is now a major step closer with the beginning of work of the national Tax Practitioners Board," said the Assistant Treasurer.

"The tax agents' services regime is a major piece of red-tape reducing national reform – it will see one, clear, straight-forward national regime put in place for the first time."

The Board will replace six existing state-based Tax Agents' Boards and will regulate the provision of tax agent services, including Business Activity Statement agent services, across Australia, from 2010.

"Today, I am very pleased to announce the chair of the Tax Practitioners Board will be Mr Dale Boucher, PSM," the Assistant Treasurer said.

"Mr Boucher, a holder of the Public Service Medal, is the former Chief Executive Officer of the Australian Government Solicitor's Office and has been a Partner and General Counsel at Minter Ellison Lawyers."

"Mr Boucher has the necessary senior management and leadership experience to take on this challenging role and guide the transition to the new regime".

The remaining members of the Board are:

- Mr Matthew Addison
- Ms Cynthia Coleman**
- Professor Gordon Cooper AM**
- Mr Roger Cotton
- Mr Chris Doogan AM
- Mr Michael Evans
- Mr George Fox
- Ms Miriam Holmes
- Professor Dale Pinto**
- Mr Russell Smith

"This team of individuals bring with them a broad range of experience and qualifications – representing all corners of the tax and BAS agent community, including current tax practitioners, representatives of the book-keeping industry and members of existing state-based boards," the Assistant Treasurer said.

Source:
<http://ministers.treasury.gov.au/DisplayDocs.aspx?doc=pressreleases/2009/080.htm&pageID=003&min=njsa&Year=&DocType>

The Tax Design Advisory Panel, whose task is enhanced consultation with the business community in the development and design of new tax laws, comprises thirteen organisations, selected by public tender, and includes five accounting firms, five law firms, two economic research and modelling houses and one legal academic and research organisation. **Atax**, UNSW was the legal academic organisation.

Source:
<http://ministers.treasury.gov.au/DisplayDocs.aspx?doc=pressreleases/2009/072.htm&pageID=003&min=njsa&Year=&DocType>

Michael D'Ascenzo was listed in the Australian Financial Review Covert Power list, *AFR Magazine* October 2009, 25 September 2009 pp 28-29

A few Australians attended and presented papers at a recent Canadian conference, *Tax Expenditures and Public Policy in Comparative Perspective*, organised by Osgoode Hall Law School, York University and held on 11-12 September in Toronto, Canada, including **Miranda Stewart, Mark Burton, Kerrie Sadiq and Rick Krever**. The papers are to form

part of a book to be published by the Canadian Tax Foundation: See the program at <http://www.taxexpenditures.ca/program.html>

Defining, regulating and taxing the not for profit sector in Australia: Law and policy for the 21st century. Melbourne Law School researchers have been awarded a large ARC Discovery Grant to research tax and regulation of not-for-profits over the 3 year period from 2010-2012. If anyone in ATTA is interested in working with us in respect of this research, please feel free to get in touch with **Ann O'Connell** on a.o'connell@unimelb.edu.au or **Miranda Stewart** on m.stewart@unimelb.edu.au

ARC Discovery Project DP1095054: A/Prof AM O'Connell; A/Prof ML Stewart; Dr MS Harding (2010 – 2012);

Primary RFCD 3901 LAW;

Administering Organisation, The University of Melbourne

Project Summary:

The not for profit sector is crucial to the economy and social inclusion in Australia. The sector's role and significance is growing but it struggles with complex and disparate taxation requirements and piecemeal supervision by state and federal governments. This project addresses both the needs of the sector and public expectations of it by comprehensively researching legal definition, regulation and tax rules and recommending appropriate reform, thereby making a significant contribution to National Priority Research area, Promoting and Maintaining Good Health and Well Being, Priority Goal 4, 'understanding and strengthening key elements of Australia's social and economic fabric'.

There is now a webpage address for the Not for Profits grant

<http://www.tax.law.unimelb.edu.au/index.cfm?objectid=053E24C1-B048-8204-A721A46DFB996924&flushcache=1&showdraft=1>

Also accessible under "current research projects" through the general webpage, www.tax.law.unimelb.edu.au

The Australian National University Economics Program Research School of Social Sciences has announced ARC Discovery Grants Starting 2010 DP1094021 Prof PF Apps; Prof AL Booth; A/Prof RV Breunig; Prof R Rees; Prof A van Soest *Taxation, family policy and pension reform in an uncertain economy.*

Congratulations to **John Taylor**, **Margaret McKerchar** and **Michael Walpole** who were recently promoted in the last University of New South Wales Professorial appointments round. These appointments take effect from 1 January 2010.

Kathrin Bain has been appointed as Associate Lecturer at Atax from 1 Jan 2010.

4 New Zealand developments

Proposed changes to NZ GST

On 5th November 2009, the NZ Inland Revenue Department released a discussion paper, *GST: Accounting for land and other high-value assets* <<http://www.taxpolicy.ird.govt.nz/publications/index.php?catid=2>>, inviting public submissions on suggested changes to the GST rules on sales of land, going concerns or other high value assets (over \$50 million). Further items for discussion include clarification of the boundary between commercial and residential accommodation (residential accommodation is GST exempt and commercial accommodation is not); the plan to make it easier to account for the taxable and non-taxable use of assets liable for GST; and time frames for refunds. The discussion document follows the issues paper released in June 2008, Options for strengthening GST neutrality in business-to-business transactions. This options paper raised a number of issues around GST neutrality and the overall operation of GST.

On announcing the discussion document, Peter Dunne, the Revenue Minister, said “the proposals target sellers and buyers in transactions involving high-value assets. In these transactions GST revenue can be lost by the government from a small minority of taxpayers deliberately using differing GST accounting treatments or winding up a vendor company so that no GST is paid. A conservative estimate puts the loss of GST revenue from the property development sector through such activities at about \$50 million a year, and probably growing”. The key change suggested in the discussion document is the introduction of a ‘domestic reverse charge’, which moves the obligation to account for GST in transactions involving land and other high values assets from the seller to the buyer.

Lisa Marriott

5 United Kingdom developments

Political debate on UK tax policy

The state of the public finances in the UK, with the Government needing to borrow at least £175 billion this year alone, has inevitably led to a debate on whether the tax system is fit for purpose. Proposals made so far, however, seem to largely reflect political priorities rather than principles of good tax design.

Prime Minister Gordon Brown raised the idea of the introduction of a Tobin Tax at the G20 summit. There is little international support for a tax of this type as this would be unworkable in the face of international mobility and financial innovation. Such a tax would also increase risk in financial markets and be counterproductive. Dr Vince Cable, Liberal Democrat Shadow Chancellor, has recently proposed a temporary 10 per cent tax on banks’ profits. Again this would be difficult to enact given international mobility and financial innovation, and the Mayor of London has recently highlighted the effect of the 50 per cent tax rate in driving internationally mobile labour and companies out of the UK.

Harriet Harman, the Deputy Prime Minister, launched a debate on the role of the tax system in tackling wealth inequality. A report due to be published in January 2010 will highlight the increasing inequality and the role that access to pensions and housing play in entrenching

inequalities in wealth and income. There may be pressure for a tougher capital gains tax on main homes or widening council tax bands.

The Conservative Party has proposed to provide a tax break for married couples and to extend the threshold for inheritance tax. The proposal to allow women who do not work to transfer their personal tax allowance to their husband would cost £4.9 billion and would only benefit 41 per cent of married couples. The tax break would benefit higher income earners most and introduce a further source of middle class welfare. Middle class welfare in the UK already costs £31 billion, which is equivalent to adding 8p onto the basic rate of tax. As argued earlier in the year, it is hard to see how raising the threshold for inheritance tax can remain a priority for any incoming government.

Patrick Nolan

6 Doctoral student news

Congratulations to **Hijat Abdul-Jabbar** on completing his doctoral thesis on *Income tax non-compliance of small and medium enterprises in Malaysia: Determinants and tax compliance costs*, from Curtin University of Technology. His supervisors were Associate Professor Jeff Pope and Professor Dale Pinto.

Congratulations to **Lin Mei Tan** on completing her doctoral thesis on *Towards an understanding of the tax practitioner-client relationship: A role analysis*, from Australian National University. Her supervisor was Professor Valerie Braithwaite.

7 Visiting Fellowships

TC Beirne School of Law Distinguished Visiting Fellowship

The TC Beirne School of Law Distinguished Visiting Fellowship is an annual scheme, commenced in 2009, which 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 are allocated an office, computing facilities and full access to the School's library and research resources. Some assistance with the costs of travel to and from the University of Queensland and accommodation is also available.

For further information of the scheme, please click [here](#), or contact Kit Barker, Director of Research, TC Beirne School of Law, at k.barker@law.uq.edu.au.

An application form <http://law.uq.edu.au/documents/research/visitors/visiting-fellow-application-form.doc>

Applications for visits commencing in the year 2010 are open and should be received no later than 1st December 2009.

Call for ATAX Research Fellowship Applicants 2010

In 2010 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 2010, 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 2010 must be received by 16 November 2009. Successful applicants will be notified by 31 December 2009 and undertake the Fellowship in 2010.

Further information

For further information about the Research Fellowship, please contact Associate Professor Binh Tran-Nam by phone on +61 (2) 9385 9561 or by email b.tran-nam@unsw.edu.au

8 Vacancies

Advance your academic career in Law

The **School of Law at the University of Western Sydney** is committed to excellence and innovation in teaching, research and community engagement. We are actively committed to social justice and professional practice and we support and challenge our graduates to serve their communities with the same commitment.

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 across the University. For a more detailed perspective of who we are and the graduate outcomes we achieve, please visit our new web site www.uwslaw.com.au

The School invites applications from academics of outstanding promise to teach in the School's undergraduate LLB programs and interdisciplinary law teaching in business degrees. Desired areas of specialisation include Commercial Law, Business Law, **Taxation Law**, Clinical and Equity and Trusts.

School of Law

Associate Lecturer / Lecturer (Business Law)

Lecturers / Senior Lecturers (**Taxation Law**)

Lecturers (Equity & Trusts / Commercial / Clinical)

Join a university on the move.

Advance your academic
career in Law

For more information on these positions, or to apply, visit
www.uws.edu.au/vacancies by COB Monday 30 November 2009.
Or call Professor Michael Adams on (02) 9685 9123.

To (Associate) Professors of International Tax Law
(By email)

AvZ:

5 November 2009

Dear Colleague,

As you know, the IFA Permanent Scientific Committee (PSC) has established a Programme Working Group to assist the PSC in selecting Congress Subjects and Seminar topics. The International Bureau of Fiscal Documentation (IBFD) has kindly agreed to provide scientific and logistical support which will allow the Programme Working Group to engage annually a young researcher who will provide technical assistance in the development of background material on possible subjects and topics.

The researcher will be provided with an office and other support services in the IBFD in Amsterdam for a period of approximately six months, which would ideally start some four weeks before the annual Congress, i.e. around 1 August 2010 - and ending around the end of February 2011. It should be clearly understood that candidates applying for this function must be in a position to make themselves available full time for the entire period.

The remuneration for the position depends on the individual's qualifications and the period during which he or she will be able to work. In addition, the expenses of attending the annual

IFA Congress (Rome, Italy, 29 August - 3 September 2010) and the meeting of the PSC in France in February 2011, will be covered.

Ideally, the candidate would have not only an academic background in tax law but would have a special interest in international taxation apparent from publications or other work; in addition, the candidate would have had some work experience. Further, the candidate should have a working knowledge of English, and one or (preferably) two other languages.

The basic job of the Research Associate is to investigate and develop topics that have been suggested as possible Congress or Seminar subjects, as well as to come up with independent suggestions for topics. A bibliography would be developed for each topic based on the database available at the IBFD.

Working from the bibliography, the Research Associate would prepare an outline of the topics that a potential subject might cover. This procedure would allow the Programme Working Group both to evaluate particular topics or aspects of topics which could usefully be investigated further and also to identify persons working in various countries on the topics who would be potential panel or seminar participants. Throughout the process, the Research Associate would be supervised in day-to-day work by a senior technical staff person from the Bureau, while the overall responsibility is with the Vice-Chair of the Permanent Scientific Committee.

The position should be attractive to persons interested in the international fiscal area in the early stages of their tax career. It provides a chance to work in a supervised fashion with experts at the IBFD and gives an opportunity for substantial contact with members of the Permanent Scientific Committee of IFA. In the past we have had Researchers from Australia, Barbados, Belgium, Canada, Chile, Germany, Italy, Japan, Kazakhstan, Luxembourg, Mexico and Portugal and all have found it a useful experience.

If you are aware of any qualifying candidates who you feel might be interested in this position, could you kindly encourage them to send an application (accompanied by an appropriate Curriculum Vitae and a recent photograph) to:

International Fiscal Association
Secretary General
World Trade Center
Beursplein 37
P.O. Box 30215
3001 DE Rotterdam/The Netherlands
E-mail: a.gensecr@ifa.nl

The selection for a candidate for the next term will be made in January 2010, so it would be useful to have the applications as soon as possible and, in any event, before 1 January 2010.

Thank you very much for your assistance in this project. If you have any additional questions, please feel free to contact me.

Yours sincerely,

Prof. Wolfgang Schön
Vice-Chair
Permanent Scientific Committee e-mail: a.gensecr@ifa.nl

Phd study opportunity at in the Taxation Law Research Programme, Hong Kong University

The Faculty of Law at Hong Kong University is currently seeking well qualified persons interested in completing a PhD within the Faculty. More particularly, the TLRP would like to encourage anyone interested in completing a PhD focussed on Chinese Tax Law and/or Tax Policy to consider applying to the Faculty's Research Post Graduate (RPG) programme. Interested persons can contact Richard Cullen, a Founding Director of the TLRP, in the first instance, if they wish. The best contact address is: richard.cullen@gmail.com.

Funding to study on the RPG programme at HKU is quite generous for qualifying applicants. For example, the starting level for Studentships is around HK\$13,000 per month (about A\$2,000 per month).

Further information (including Application Forms) available at:

http://www.hku.hk/law/programmes/pp_research_programmes.html

Applications for the 2010 Academic Year (normally commencing August/September 2010) should be lodged by December 1, 2009.

9 Tax, Accounting, Economics and Law Related Meetings

Local

Ninth Atax International Tax Administration Conference, Sydney, 8-9 April 2010. The theme of the 2010 conference will be Tax Administration: Building Bridges.

Academic enquiries:

Dr Binh Tran-Nam, Phone +61 2 9385 9561, Fax +61 2 9385 9515 b.tran-nam@unsw.edu.au

Dr Michael Walpole Phone +61 2 9385 9526, Fax +61 2 9385 9515 m.walpole@unsw.edu.au

Administrative enquiries

Kathrin Bain Phone +61 2 9385 9541, Fax +61 2 9385 9515 k.bain@unsw.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 Jessi Guy (02) 8223 0043 or email

jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>

Twenty Second Annual Australasian Tax Teachers Association Conference 2010, "Changing times – changing taxes?" 20 - 22 January 2010, University of New South Wales, Sydney, Australia. Hosted by the Australian School of Taxation (Atax) and the School of Business Law and Taxation, UNSW. Organising committee: Helen Hodgson (Chair); John Taylor, Chris Evans, Fiona Martin, Michael Walpole, Bill Butcher. Website: <http://www.atax.unsw.edu.au/attaconference> Email: attaconference@unsw.edu.au;

2010 Constitutional law conference and dinner, Art Gallery of New South Wales, Friday 19 February 2010. The event is organised by the Gilbert + Tobin Centre of Public Law with

the support of the Australian Association of Constitutional Law. The conference will focus on developments in the High Court and other Australian courts in 2009 and beyond. It will be addressed by leading practitioners, judges, parliamentarians and academics. The papers and a webcast from last year's conference can be found on our website.

Speakers at the conference will review the key themes of constitutional law decisions in the High Court, Federal Court and State Courts in 2009, as well as giving focused attention to recent major decisions including *Wurridjal v The Commonwealth*, *Clarke v Commissioner of Taxation* and *Lane v Morrison*. The final session features a panel discussion of 'The Pape Case and Fiscal Federalism'.

The conference will be followed by dinner at NSW Parliament House hosted by New South Wales Attorney-General, the Hon John Hatzistergos. The guest speaker at the dinner will be the Hon Virginia Bell of the High Court of Australia.

The cost of the event is \$200 for the conference, \$99 for the dinner or \$290 for the conference and dinner. To register, please follow the links from www.gtcentre.unsw.edu.au or for online registration and payment please go directly to the University of New South Wales Online Payment Facility https://webpay.fin.unsw.edu.au/cfrstart.cgi?TRAN-NO=152&EVENT=LAW_Constitutional_Academic&skin=LAW

For further information, please email gtcentre@unsw.edu.au or contact the Centre on (02) 9385 2257.

Overseas

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

Canadian Tax Foundation Event schedule 2009/2010
<http://www.ctf.ca/profDev/schedule1.asp>

Institute for Austrian and International Tax Law traditional one-week intensive seminar on "The Practice of Double Tax Treaties in Case Studies - Fundamentals" (January 18-23, 2010). The seminar will be a six-day thorough and structured introduction for tax practitioners, and it will be given in English. For further information about lecturers, topics and participation fees please see our homepage www.wu.ac.at/taxlaw. More information can be provided by Barbara Ender (b.ender@wt-akademie.at). As the number of participants is limited, we would recommend to register soon. You may also profit from our early-bird-discount.

Dear Colleague,

We would like to refer you to the call for papers you will find below. Our aim is to bring together experts from Economics and Law and discuss selected Tax Treaties Issues from a Legal and Economic Perspective. Please see attached flyer for our topic suggestions. We would be very pleased and honored if you are willing to contribute to our project by preparing a paper until December 31, 2009 and participating in the conference which will be held in Vienna from March 18 to 20, 2010.

In case your home institution does not reimburse travel and accommodation expenses, please let us know if and to which extent you would need a financial subsidy. Please be aware of the fact that the budget for this project is very limited.

Please let us know whether you will be on board and which topic you would be willing to elaborate on. Renee.Pestuka@wu.ac.at will be happy to collect and forward all information concerning the conference.

Many thanks in advance and kind regards,
Michael Lang, Josef Schuch, Claus Staringer, Pasquale Pistone, Alfred Storck, Martin Zagler

Call for papers conference **Tax treaties from a legal and economic perspective.**

WU (Vienna University of Economics and Business), March 18 – 20, 2010, Vienna, Austria
Organized by the SFB International Tax Coordination, the Institute for Austrian and International Tax Law, WU, Vienna, and IFA Austria (International Fiscal Association)
SFB International Tax Coordination and the Institute for Austrian and International Tax Law, WU, Vienna, together with IFA Austria (International Fiscal Association) are organizing a Conference on “Tax treaties from a legal and economic perspective”. We want to bring together experts in the area of economics and law and discuss with them (double) tax treaties issues from both perspectives.

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 you are full time academic and your home institution does not reimburse your expenses). There are just limited funds for the reimbursement of travel expenses available. The conference will be held from Thursday, March 18 (7 p.m.) to Saturday, March 20 (6 p.m.), 2010, in Vienna at the premises of WU. Papers would have to be delivered not later than December 31, 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. The papers written by law experts will be presented and discussed by economists, and vice versa. Of course, authors are invited to contribute to the discussions and to “defend” their ideas.

The conference committee (Michael Lang, Josef Schuch, Claus Staringer, Pasquale Pistone, Alfred Storck, Martin Zagler) will approach all colleagues who offered to prepare a paper in late October 2009.

Topics for Papers

1. The Effects of Bilateral Tax Treaties on Economic Growth
2. Treaty Shopping
3. International allocation of cross border business profits: Arm’s length principle and alternatives:
4. Source versus residence
5. Credit versus Exemption
6. Tax treaties and Developing Countries
7. Tax Treaty Application: Cross border administrative issues (including Exchange of Information, Collection of Taxes, Dispute Settlement, Legal Certainty in Tax treaty Application
8. International tax neutrality and non-discrimination

International Fiscal Association (IFA), Austrian Branch; Institute for Austrian and International Tax Law, Vienna University of Economics and Business (WU); Research Institute for European and International Tax Law, Vienna; Akademie der Wirtschaftstrehänder, Vienna **9th International Tax Law Summer Conference** Rust (Burgenland) 11-15 July 2010. Detailed program of case study conference (and the application form, as well) on www.wu.ac.at/taxlaw. We would like to invite you to profit from our early-bird-discount and register soon. For further information please approach to b.ender@wt-akademie.at

Program Main topic: “Recent Developments in Tax Treaty Practice“

Sunday, July 11 17.30 Opening: M. Lang

Mozart’s world reflected in “The Magic Flute”: Christina Lan g

Monday, July 12 9.00 – 9.40 Tax treaty case law around the globe: Baker

10.30 – 13.00 Case studies: What happens when states disagree? – Qualification conflicts in tax treaty law: Dawson , Jirousek, M. Lan g, Pahapill , Wichmann

14.45 – 17.30 Workshop: Recent OECD developments: Sasseville
Tuesday, July 13 9.00 – 9.40 Recent US tax developments: Rosenbloom
10.30 – 13.00 Case studies: Secondment of employees within a group: Jiro use k, Pistone ,
Rosenbloom , Sasseville , Scho ueri , Wichmann
14.45 – 17.30 Workshop: Recent ECJ case law: Baker, M. Lang, Pistone
Wednesday, July 14 9.00 – 9.40 Recent international tax developments in India: Ostwal,
Rohatgi
10.30 – 13.00 Case studies: Transfer pricing in a changing world: Green, Loukota, Maisto ,
Rosenbloom , Schuch
14.45 – 17.30 Workshop: Transfer pricing from the perspective of emerging markets – the
Brazilian experience: Schoueri
Thursday, July 15 9.00 – 9.40 Recent EU tax developments: Rädler, Schuch
10.30 – 13.00 Case studies: Business restructuring – tax planning in the light of recent
developments: Green, Kroppen, Silberztein, Schoueri , Staringer , Storck

Institute for Fiscal Studies Conferences and seminars

<http://www1.ifs.org.uk/conferences/index.shtml>

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For 2009/10 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

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: itacourses@ibfd.org
International Tax Academy

Recent Developments in International Taxation, Barbados, 11 - 13 January 2010

India Corporate Taxation, Singapore, 18 - 19 March 2010

Transfer Pricing Fundamentals, Amsterdam, 25 - 26 February 2010

Debt and Financial Restructuring, Amsterdam, 19 - 21 April 2010

International Fiscal Association Congresses

2010, Rome, Italy

2011, Paris, France

International Atlantic Economic Society (IAES) conference 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

International Tax Planning Association Forthcoming meetings

<http://www.itpa.org/meetings.html>

Green taxation in East Asia: Problems and prospects conference, 29 January 2010
Council Chamber, 8/F Meng Wah Complex, The University of Hong Kong, Pokfulam Road, Hong Kong. Further details available from: richard.cullen@gmail.com
On-line information available at: <http://www.aiifl.com>
Under: Taxation Law Research Programme / Details / Conference Flyer

The Delicate Balance: Revenue Authority Discretions and the Rule of Law 23-24

September 2010, Monash Prato Centre, Italy. A workshop sponsored by the Taxation Law and Policy Research Institute at Monash University, Atax, University of New South Wales, and the Centre for Business Taxation at Oxford University.

Many scholars have concluded that the complexity of modern economies and the flexibility of commercial arrangements are inherently incompatible with "simple" tax systems -- tax laws become complex in response to the world to which they apply. One technique increasingly used by governments to mitigate the growth of tax law is delegation of decision-making to tax administrations. In effect, legislative amendment is replaced grants of administrative discretion. The extent to which discretions are exercised in a consistent or transparent process varies from jurisdiction to jurisdiction, as do views on the extent to which the growing use of discretions is incompatible with fundamental principles of the rule of law.

The workshop will explore the tension between discretions and the rule of law across a range of jurisdictions representing a cross-section of the world's economies.

Speakers include:

Professor Kim Brooks, McGill University, Canada

Associate Professor Wei Cui, China University of Political Science and Law, PR China

Professor Chris Evans, University of New South Wales, Australia

Professor Judith Freedman, Oxford University, UK

Mr. Christophe Grandcolas, formerly French Tax Administration (DGI), France

Mr Marco Greggi, University of Ferrara, Italy

Ms. Shelley Griffiths, University of Otago, New Zealand

Professor Andrew Halkyard, University of Hong Kong, Hong Kong

Professor Richard Happe, University of Tilburg, The Netherlands

Mr. Ernest Mazansky, Werksmans, South Africa

Associate Professor Michael Walpole, Atax, University of New South Wales, Australia

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. 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 ;

http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951

Other useful tax and law related conference websites include the International Bar Association:

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

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

Law Conferences Worldwide <http://www.conferencealerts.com/law.ht>

New South Wales Bar Association

http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php

Law Council of Australia <http://www.lawcouncil.asn.au/conferences/events-and-conferences.cfm>

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.

10 Recent publications

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

Local

(2009) 24 (4) *Australian Tax Forum*

Informal entities and the tax unit: The impact of social institutions on tax design - **Nolan Cormac Sharkey**

Informal assets and liabilities and the definition of taxable income: The impact of social institutions on tax design - **Nolan Cormac Sharkey**

The compliance costs of Australia's emissions trading scheme: An exploratory analysis - **Jeff Pope**

Tax administration: Safe harbours and new horizons - **Duncan Bentley**

"The science of tax design?": Tax policy within the Australian Government's White Paper on the Carbon Pollution Reduction Scheme (CPRS) - **Michael Dirkis** and **Brett Bondfield**

Fringe Benefits Tax for cars: Some further considerations for policy change and reform - **Diane Kraal** and **Dianne Harvey**

Reducing withholding tax rates in double tax treaties: Trends and implications - Joanna Khoo

Public private partnerships: Capital allowance deductions for infrastructure projects - **Gordon Mackenzie**

(2009) 38 (4) *Australian Tax Review*

Editorial - Managing complexity – it's not that simple

Trends in tax advice and litigation – what to do when it all turns on a word or two – Justice Michelle Gordon

Sex and drugs and income tax: Athletes' legal fees on charges of misconduct – Mark Brabazon

Navigating the labyrinth: Evaluating trust loss rules, FTEs and IEEs – **Dale Pinto** and **Nicole Wilson-Rogers**

Davidson, Peter 'Progressive tax reform: Reform of the personal income tax system', ACOSS Paper 158, November 2009

http://www.acoss.org.au/upload/about/270__Personal%20Income%20Tax%20Reform%202009.pdf

Flynn, M and **Stewart, Miranda** *Death and taxes*, 3rd ed, Sydney, Thomson Reuters, 2009

Henry, Ken *Lessons from tax reform past*, Address to the Committee for Economic Development of Australia (CEDA) 15 October 2009

<http://taxreview.treasury.gov.au/content/Content.aspx?doc=html/speeches/10.htm>

Henry, Ken *The shape of things to come: long run forces affecting the Australian economy in coming decades*, Address to the QUT Business Leaders' Forum, 22 October 2009
http://www.treasury.gov.au/documents/1643/PDF/QUT_Address.pdf

Leigh, Andrew *How do stamp duties affect the housing market?* Australian National University Economics Program Research School of Social Sciences Research paper,
<http://econrsss.anu.edu.au/~aleigh/pdf/StampDuty.pdf>

Morrison, David and **Anderson, Colin** *Company law*, Melbourne, Oxford University Press, 2009

Rice, Michael 'Should superannuation pensions be taxed?' 5 November 2009
<http://apo.org.au/commentary/should-superannuation-pensions-be-taxed>

(2009) 44 (5) *Taxation in Australia*

Freedom of Information: The taxpayer's lone ranger - Harish Ekambareshwar and Glenn Williams

The associated enterprises articles in Australia's DTAs and Division 13 - Damian Preshaw

Trust distributions: the Commissioner speaks... - Peter Slegers and Andrea Melillo

The proposed new R&D incentive in Australia – is this a carrot or a stick? Jason Crawford and Chris Choi

Commercial property leases and Division 250 - Max Persson

University of New South Wales Faculty of Law *Research Series* - November 2009

<http://www.austlii.edu.au/au/journals/UNSWLRS/2009>

17. **McKerchar, Margaret; Evans, Chris** --- "Sustaining Growth in Developing Economies through Improved Taxpayer Compliance: Challenges for Policy Makers and Revenue Authorities" [2009] UNSWLRS 17

24. **Evans, Chris; Krever, Richard** --- "Tax Reviews in Australia: A Short Primer" [2009] UNSWLRS 24

26. **Sharkey, Nolan** --- "The Economic Benefits of the Use of Guanxi and Business Networks in a Jurisdiction with Strong Formal Institutions: Minimisation of Taxation" [2009] UNSWLRS 26

27. **Yesegat, Wollela Abehodie** --- "Value Added Tax Administration in Ethiopia: A Reflection of Problems" [2009] UNSWLRS 27

31. **McKerchar, Margaret** --- "Philosophical Paradigms, Inquiry Strategies and Knowledge Claims: Applying the Principles of Research Design and Conduct to Taxation" [2009] UNSWLRS 31

32. **Cashmere, Maurice; Fisher, Rodney** --- "Defining ordinary income after McNeil" [2009] UNSWLRS 32

33. **Walpole, Michael** --- "Ethics and Integrity in Tax Administration" [2009] UNSWLRS 33

37. **Mackenzie, Gordon** --- "Managing funds for after tax returns: unresolved issues about unrealised gains" [2009] UNSWLRS 37

Webb, Richard *Economic effects of payroll tax*, Background Note, Parliamentary Library, Parliament of Australia Economics Section, 2009

<http://www.aph.gov.au/Library/pubs/BN/eco/PayrollTax.htm>

Overseas

[2009] *British Tax Review* number 4

The Obama administration's tax reform proposals concerning controlled foreign corporations
- Daniel N Shaviro

Tax reviews in Australia: before and after Henry - **Chris Evans** and **Richard Krever**

The upper tribunal's power to make determinations of fact on appeal from the first-tier
tribunal - Heather Gething and Jessica Barker

Promoting good governance in tax matters - Timothy Lyons

Case notes

FII GLO (chancery) and FJ Chalke: tax and restitution developing hand-in-hand - Rupert
Shiers and Rebecca Williams

Smallwood settlement v HMRC: trust residence for treaty purposes located wherever and
whenever the trustees take decisions - Geoffrey Loomer

Cartesio Oktató és Szolgáltató bt: the ECJ gives its blessing to corporate exit taxes -
Oliver Gutman

DSG Retail Ltd v HMRC: a landmark case in evaluating transfer pricing methods - Steve
Hasson

HMRC v Procter & Gamble UK (Pringles two) in the court of appeal: Determining
classification cases for vat—a short practical answer and an end to “almost mind-numbing
legal analysis”? - Geoffrey Morse

The definitions of dividends and interest in the OECD model: Something lost in translation?

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international comparison - Eugen Trombitas

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Moving Towards Better Transparency and Exchange of Information on Tax Matters - Jeffrey
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Tax Treaty News - Brian J. Arnold

Switzerland

Recent Developments in International Tax Law – Part 1 - Markus Frank Huber and Fabian
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European Union

In Search of Ariadne's Thread: Permanent Establishments and Losses in the European Union -
Tigran Mkrtchyan

United States - Contract Manufacturing Regulations – A Substantial Contribution? Eleni
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International - An Overview of Tax Information Exchange Agreements and Bank Secrecy -
Tony Anamourlis and Les Nethercott

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US Taxation of High-Yield Debt: The End of the Reprieve Is Coming - Viva Hammer
China - Conducting Corporate Reorganization: A New Tax Landscape – Part 1- Houlu Yang
Germany - Ministry of Finance Letter Ruling on Short Selling of Stocks around the Dividend Record Date - Haiko Krause and Bernd Schmitt
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Italy - The Judicial Creation of a General Anti-Avoidance Rule Rooted in the Constitution - Roberto Cordeiro Guerra and Pietro Mastellone
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Withholding Taxes under Turkish Corporate Income Tax Law - Ramazan Bicer
Denmark - Tax Reform: Substantial Changes to Taxation of Dividends and Capital Gains on Shares - Bente Møll Pedersen
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The Isolating Approach in Luxembourg: A Technical Guide - Oliver R. Hoor
References to the Mutual Assistance Directive in the Case Law of the ECJ: A Systematic Approach - Sigrid JC Hemels
Survey of Implementation of the EC Merger Directive – A Summary with Comments - Konstantin Lozev
The Compatibility of the Netherlands Taxation of Dividends Derived by Foreign - Shareholders with EC Law - Astrid Vroom
Some Recent Cases from the European Court of Human Rights - Philip Baker
CFE 50th Anniversary Conference: European Competitiveness Fifty Years Later, How Far Have We Come? – Summary Report - Gordon Garrett
Report on the Amsterdam Seminar of the Group for Research on European and International Taxation (GREIT) - Konstantin Lozev and Larisa Gerzova
Dividend Withholding Tax Levied on Investment Funds: Aberdeen and its Implications in France - Yves Robert, Séverine Lauratet, Pauline Tredaniel and Antoine Reillac
Hungary - 2010 Tax Changes - Roland Felkai

Hofstätter, Matthias & Plansky, Patrick (eds) *Dual residence in tax treaty law and EC law*, Linde Verlag Wien, 2009, ISBN 978-3-7073-1461-8

Hohenwarter, Daniela & Metzler, Vanessa (eds) *Taxation of employment income in international tax law*, Linde Verlag Wien, 2009, ISBN 978-3-7073-1622-3

Infanti, Anthony & Crawford, Bridget *Critical tax theory: an introduction*, Cambridge University Press, 2009, contains extracts of key “critical theory” tax articles from the US, Canada and Australia, includes an extract from **Stewart, Miranda** ‘Global trajectories of tax reform: the discourse of tax reform in developing and transition countries’ (2003) 44 *Harvard International Law Journal* 140-190

International Transfer Pricing Journal Issue No. 6 - 2009

Other publications and courses available on Transfer Pricing:

Germany - Draft Ministry of Finance decree on the transfer of business functions abroad - Peter H Dehnen, Sabine Junghans and Rosemarie Rhines

Internal Interest Dealings for Financial and Non-Financial Enterprises and Art. 7 of the OECD Model Tax Convention - Pieter Hoogterp

Germany - No Retroactive Application of Sec. 1(3) of the Foreign Tax Act to Business Restructurings before 2008 - Ulf Andresen

Comparative Survey

Transfer Pricing Practice in an Era of Recession

effects. Mr Louan Verdoner has prepared an outline on the basis of which the country correspondents were asked to write their contributions.

International - Louan Verdoner

Australia - Melissa Heath and Paul Balkus

Brazil - Luís Eduardo Schoueri and Eduardo Santos Arruda Madeira

Hungary - Csaba László

Norway - Svein G. Andresen and Marius Basteviken

South Africa - Jens Brodbeck

United Kingdom - Victoria Horrocks

Recent Developments

Slovak Republic - Transfer pricing documentation requirements - Tomáš Círan and Zuzana Blažejová

Turkey - New Transfer Pricing Draft Circular on Annual Transfer Pricing Reports - Ramazan Bicer

Lang, Michael (ed) *Recent tax treaty development around the globe*, Linde Verlag GmbH, 2009, ISBN 978-3-7073-1380-2. The graduates of the Vienna LLM International Tax Law Program have spread out in all different parts of the world and deal with their tax systems and with international issues on a daily basis. They have gained enormous expertise and have accumulated much knowledge. Some of them were asked to share this on the occasion of the 10th anniversary of the LLM Program and to describe recent developments in the tax treaty practice of their countries. This book is the result of these efforts.

McCaffery, Edward J ‘Behavioral dimensions of tax reform’ (April 14, 2009). University of Southern California Law and Economics *Working Paper Series*. Working Paper 91 <http://law.bepress.com/usclwps/lewps/art91>

McCaffery, Edward J & Hines Jr, James R ‘The last best hope for progressivity in tax’ University of Southern California Law School Law and Economics *Working Paper Series* 2009 Paper 92 <http://law.bepress.com/usclwps/lewps/art92>

Philipps, L and **Stewart, Miranda** ‘Defining fiscal transparency: transnational norms, domestic laws, and the politics of budget accountability’ (2009) 34 *Brooklyn Journal of International Law* 798-859

11 Quotable quotes

“Up to 31 August 2009, Project Wickenby had resulted in:

23 ongoing criminal investigations;
46 people being charged with serious offences;
\$440.47 million in liabilities being raised; and
\$365.78 million in collections, including \$136.71 million in cash and \$223.15 in tax collected in subsequent years from people subject to Wickenby action.
The total expenditure of Project Wickenby up to June 30 this year was \$210.8 million.

"This means for every \$1 spent on the strategy, we have brought in \$2 in tax liabilities or \$1.50 in tax collections – a great return for the Australian community," said the Assistant Treasurer."

Source: Sherry, Nick *Anti-tax evasion strategy paying major dividends*,
<http://ministers.treasury.gov.au/DisplayDocs.aspx?doc=pressreleases/2009/073.htm&pageID=003&min=njsa&Year=&DocType>

”The Australian Taxation Office has reported a \$20 billion fall in revenue collections for the 2008-09 financial year due to the global recession, the Assistant Treasurer, Senator Nick Sherry, has announced today.

The ATO's Annual Report shows total cash receipts collected were \$264.5 billion during 2008-09 – seven per cent below the 2008 Budget forecast.

"The figures contained in the Tax Office Annual Report show how hard the global recession has hit revenues. This is the biggest fall in tax revenue since 1930-31." the Assistant Treasurer said.

The ATO Annual Report states that company tax collections came in 15.8 per cent below Budget forecasts and responsible for half the Budget forecast shortfall. GST collections were 9.1 per cent below Budget forecasts.

The main revenue collections for 2008-09 were:

\$116 billion PAYG from individual taxpayers
\$60.4 billion in company tax
\$41.2 billion from the GST
\$24.4 billion in excise”

Source: Sherry, Nick *Tax Office annual report highlights effects of global recession on government revenue*,
<http://ministers.treasury.gov.au/DisplayDocs.aspx?doc=pressreleases/2009/083.htm&pageID=003&min=njsa&Year=&DocType>

“When you do international comparisons our system is not bad – it’s not broken. It’s just horrendously complex”

Source: 'Rapid response saved economy,' Dr Ken Henry speaks with Narelle Hooper, Editor of AFR Boss, Meet the CEO event, Australian School of Business alumni 3rd November 2009 http://www.unsw.edu.au/news/pad/articles/2009/nov/ken_henry.html

Editor's note: On the 5 November 2009, the Assistant Treasurer, Senator the Hon Nick Sherry released a press release titled *Streamlined tax laws to reduce complexity*.

“Reform usually involves difficult choices and trade-offs. For instance, if it's to be revenue neutral, cutting some taxes logically means raising some others. And increasing the efficiency of the tax system may mean some unpopular choices. Taxes like stamp duty or insurance duty discourage people from making rational decisions such as moving home to be near a better job or downscaling when they retire. They are obviously inefficient. But they might also be relatively popular, precisely because people can avoid them even if it means changing important life decisions to do so.”

Source: Swan, Wayne *Tax reform for Australia's future*, Address to the Economic and Social Outlook Conference, Melbourne, 5 November 2009
<http://ministers.treasury.gov.au/DisplayDocs.aspx?doc=speeches/2009/030.htm&pageID=005&min=wms&Year=&DocType>

ATTA News December 2009

<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

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

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1 Presidential column

As I write this column, the academic year is almost at an end and Christmas is fast approaching. May I take this opportunity to wish everyone and their families a very safe and relaxing festive season. I look forward to catching up ATTA members in the New Year at the ATTA Conference.

ATTA Conference 2011

If anyone is in a position to host this conference, please send me an A4 summary containing relevant details (eg, institution, venue, organisation, access etc) as soon as possible so the ATTA Executive can consider applications before we meet in Sydney for the ATTA 2010 conference.

All the best

Professor Dale Pinto
President
Dale.Pinto@cbs.curtin.edu.au

2 ATTA Conference 2010

22nd Annual ATTA Conference “Changing Taxes for Changing Times” UNSW, Sydney, 20 - 22 Jan 2010

We are now counting down the days to the 22nd ATTA Conference. The draft programme is on the conference website www.atax.unsw.edu.au/attaconference although there may be some changes to timeslots as presenters change.

The programme looks exciting, with a diverse range of topics. We are particularly excited by the number of PhD students who have registered to present their research – as you can see from the programme we have had to extend the PhD day to two streams.

Registrations will remain open on-line until 15 January. There are still some rooms available in on-campus accommodation, but these places are limited, so please register as soon as possible. In particular, if you are presenting a paper we need you to complete your registration.

The deadline for submission of papers to be eligible for the prizes has passed, but you should note the following important dates:

- 4 January - final date to include papers for publication on the conference CD-Rom
- 4 January - details of any audio visual equipment requirements (beyond Powerpoint)
- 18 January - Powerpoints required (to allow us to check compatibility).

Enquiries in relation to papers should be sent to k.bain@unsw.edu.au and enquiries in relation to registrations to Christine.brooks@unsw.edu.au. UNSW is closing down from 21 December to 4 January, but I can be contacted during this period on h.hodgson@unsw.edu.au.

Keep an eye on the conference website, and we look forward to seeing you all in January.

Helen Hodgson and the organising Committee

3 Arrivals, departures and honours

Congratulations to **Jeff Pope**, who has been promoted to Professor, Curtin Business School, Curtin University of Technology, from 1 January 2010.

4 New Zealand developments

Tax Treaties and Tax Reviews

On 25th November, a Bill was introduced into the Australian Parliament to give effect to a number of international tax treaties, including one with New Zealand, as well as treaties with Belgium and Jersey. The primary aims of the new treaties are to improve trade and investment between Australia and New Zealand, and to assist with the fight against international tax evasion (through greater effective information exchange). Changes resulting from the amendments to the tax treaty include:

- lower royalty withholding tax;
- reduced withholding taxes on certain inter-company dividends;
- in certain situations, the removal of inter-company dividends;
- removal of withholding tax on interest payments made to certain financial institutions, or to the NZ and Australian government;
- recognition of tax exempt status of pensions in Australia and NZ;
- introduction of a short-term secondment provision, where individuals are seconded to the other country for less than 90 days, which will limit the individuals liability to the other country's tax system.

On 1st December, the Tax Working Group held a conference in Wellington entitled A Tax System for New Zealand's Future. The Tax Working Group was established in May 2009 to

identify medium-term policy options for New Zealand's tax system. The public conference was the culmination of a number of meetings held by the Tax Working Group and outlined the various topics that had been discussed by the group. The conference was opened by the Minister of Finance and Deputy Prime Minister, Bill English. Sessions were included on tax transfers, GST, taxation of capital income, land taxes and company tax. The conference concluded with an outline of possible scenarios, representing combinations of options based on topics covered in the Tax Working Group schedule of meetings.

The papers and presentations from the conference are available at:
<http://www.victoria.ac.nz/sacl/cagtr/twg/default.aspx>

Lisa Marriott

5 United Kingdom developments

Pre-Budget Report in UK: Difficult decisions postponed

With a general election just a matter of months away, it was perhaps optimistic to expect the Chancellor of the Exchequer, Alistair Darling, to go far in outlining a credible plan to restore the public finances in the UK (the government is expecting to borrow £178 billion this year alone, and the structural component of this debt (which will persist even when growth returns) is estimated at 9% of GDP). Rather than addressing the debt, the Chancellor announced a series of tax increases (£9 billion over 2011–12 and 2012–13) accompanied by increases in spending (£15 billion over this period). Key tax policy changes include:

- One-off levy of 50% on individual bank bonuses above £25,000.
- All employer and self-employed rates of National Insurance will both rise by another 0.5% from April 2011, with people earning under £20,000 to be exempt.
- Reduction of pension tax relief for incomes over £150,000.
- From April 2012, starting point for 40% income tax frozen for one year at £43,000.
- Individual inheritance tax allowance frozen at £325,000 for the next year.
- VAT returning to 17.5% on 1 January.
- Deferral of the rise in corporation tax for small firms.
- New 10p corporation tax on income from patents in the UK.
- Workplace canteen tax exemption to be removed.
- Less tax relief on travel expenses.
- Insurance premium tax harder to avoid.
- Bingo tax duty cut from 22% to 20%.

These changes have not been well received, with the Sun newspaper running a leader on its front page stating 'Darling just screwed more people than Tiger Woods'.

On the same day, in contrast, the Irish Minister of Finance, Brian Lenihan, reduced spending by €4 billion, which is around 7 per cent of their annual government budget. There were negligible tax increases (although direct taxes were increased in previous budgets). In doing this he noted: "Others have argued for increases in taxes as a means of stabilising the deficit. But we have reached the limit. We will not create jobs by increasing the penalty on work and investment."

Patrick Nolan

6 Visiting Fellowships

Subject: Call for Application - LEWI RGS & Visitorship Programme

Dear LEWI members,

LEWI is inviting applications for two of its programmes: The Resident Graduate Scholarship Programme and The Visitorship Programme.

The Resident Graduate Scholarship (RGS) Programme

The Programme was launched with an aim to advance bilateral collaboration between Hong Kong Baptist University and participating member institutions, as well as to promote graduate research in East-West studies. The programme is conceived with a reciprocal vision to bring students of participating universities to Hong Kong and vice versa. The applicant must be a full-time student enrolled in a graduate degree programme by research at any tertiary institutions working on a thesis with an East-West axis. Priority will be given to applicants whose research areas are on the following themes: environment, sustainability, and mobility. The duration of research study is 5 months. An allowance of HK\$6,000 (about US\$750) for each month spent abroad will be awarded by LEWI.

Applications for the Fall semester starting from September 2010 should be submitted before 15 March 2010. Please visit <http://www.hkbu.edu.hk/~lewi/programmes.html> <<http://www.hkbu.edu.hk/%7ELeWi/programmes.html>> for application form and further details.

The Visitorship Programme

The programme was launched with a view to facilitate faculty exchange among member institutions and to promote collaborative research and other scholarly activities with an East-West axis. The duration of research visit ranges from two weeks to one month. Successful applicants will be awarded up to HK\$20,000 (about US\$2,500) for travel expenses.

The applicant must be a full-time faculty member. He/she must have obtained approval and leave of absence from his/her home institution to accept the visitorship and should have secured an invitation from the receiving institution. Priority will be given to applicants whose research is of high relevance to East-West studies, and whose research areas are on the following themes: environment, sustainability, and mobility.

Application guidelines and application form can be downloaded at LEWI's website: <http://www.hkbu.edu.hk/~lewi/programmes.html#visitorship> <<http://www.hkbu.edu.hk/%7ELeWi/programmes.html#visitorship>>. Completed applications should be returned to the LEWI Secretariat by 15 March 2010. Awards will be announced in late October 2009.

Sincerely,
LEWI

Dear Southeast Asia expert

The **Australia-Netherlands Research Collaboration** would like to announce that the Guidelines and Selection Criteria for the **2010 round of Overseas PhD Travel Fellowship Funding** are now available, and have been posted at www.aust-neth.net. Individuals currently enrolled in a PhD program at an Australian university, and who are researching Southeast Asia are eligible to apply.

Funding is available for students to conduct specific, defined tasks in the Netherlands related to their PhD. These tasks could include fieldwork, consulting an archive or library, engaging in language or disciplinary study, or consulting academic experts. Funds will cover economy class return travel between Australia and the Netherlands plus a living allowance for a period of between one and six months. The research must occur within the term of the PhD enrolment, and take place in the period from mid 2010 - June 2012. Up to four Fellowships will be offered in this round.

Please pass this message on to students who may be interested in applying for a Travel Fellowship. ** Closing date is Friday, 16 April 2010 **

For further information contact Helen.McMartin@anu.edu.au, tel 02 6125 0693.

Please also note that the ANRC Netherlands office is offering similar PhD travel fellowships to students enrolled at a Dutch university, to travel to Australia to conduct research. See www.aust-neth.net for details.

Regards, Helen

Helen McMartin
Project Administrative Manager
The Australia-Netherlands Research Collaboration
Building 9, Room 4138
The Australian National University
ACT 0200 Australia

Office hours: 9.30am - 2.30pm Mon, Wed, Thurs
tel 61 2 6125 0693
fax 61 2 6125 5525
email Helen.McMartin@anu.edu.au
www.aust-neth.net

7 Vacancies

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 young graduates (Maximum age: 35 years (born on or after Oct. 1st, 1974).) 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.

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 2010 as the closing date for applications is 1st of March 2010 (for research periods within the academic year 2010/11)

If you are interested we would need following information:

- your CV
- list of publications
- preferred date* of beginning and end of your research stay
- second preference for start and end
- topic of your doctoral thesis/research topic

*) applications are possible for periods within the academic year 2010/11

We are looking forward to receiving your applications by email to renee.pestuka@wu-wien.ac.at

Kind regards

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck

To (Associate) Professors of International Tax Law
(By email)

AvZ:

5 November 2009

Dear Colleague,

As you know, the IFA Permanent Scientific Committee (PSC) has established a Programme Working Group to assist the PSC in selecting Congress Subjects and Seminar topics. The International Bureau of Fiscal Documentation (IBFD) has kindly agreed to provide scientific and logistical support which will allow the Programme Working Group to engage annually a young researcher who will provide technical assistance in the development of background material on possible subjects and topics.

The researcher will be provided with an office and other support services in the IBFD in Amsterdam for a period of approximately six months, which would ideally start some four weeks before the annual Congress, ie around 1 August 2010 - and ending around the end of February 2011. It should be clearly understood that candidates applying for this function must be in a position to make themselves available full time for the entire period.

The remuneration for the position depends on the individual's qualifications and the period during which he or she will be able to work. In addition, the expenses of attending the annual IFA Congress (Rome, Italy, 29 August - 3 September 2010) and the meeting of the PSC in France in February 2011, will be covered.

Ideally, the candidate would have not only an academic background in tax law but would have a special interest in international taxation apparent from publications or other work; in

addition, the candidate would have had some work experience. Further, the candidate should have a working knowledge of English, and one or (preferably) two other languages.

The basic job of the Research Associate is to investigate and develop topics that have been suggested as possible Congress or Seminar subjects, as well as to come up with independent suggestions for topics. A bibliography would be developed for each topic based on the database available at the IBFD.

Working from the bibliography, the Research Associate would prepare an outline of the topics that a potential subject might cover. This procedure would allow the Programme Working Group both to evaluate particular topics or aspects of topics which could usefully be investigated further and also to identify persons working in various countries on the topics who would be potential panel or seminar participants. Throughout the process, the Research Associate would be supervised in day-to-day work by a senior technical staff person from the Bureau, while the overall responsibility is with the Vice-Chair of the Permanent Scientific Committee.

The position should be attractive to persons interested in the international fiscal area in the early stages of their tax career. It provides a chance to work in a supervised fashion with experts at the IBFD and gives an opportunity for substantial contact with members of the Permanent Scientific Committee of IFA. In the past we have had Researchers from Australia, Barbados, Belgium, Canada, Chile, Germany, Italy, Japan, Kazakhstan, Luxembourg, Mexico and Portugal and all have found it a useful experience.

If you are aware of any qualifying candidates who you feel might be interested in this position, could you kindly encourage them to send an application (accompanied by an appropriate Curriculum Vitae and a recent photograph) to:

International Fiscal Association
Secretary General
World Trade Center
Beursplein 37
P.O. Box 30215
3001 DE Rotterdam/The Netherlands
E-mail: a.gensecr@ifa.nl

The selection for a candidate for the next term will be made in January 2010, so it would be useful to have the applications as soon as possible and, in any event, before 1 January 2010.

Thank you very much for your assistance in this project. If you have any additional questions, please feel free to contact me.

Yours sincerely,

Prof. Wolfgang Schön
Vice-Chair
Permanent Scientific Committee e-mail: a.gensecr@ifa.nl

8 Tax, Accounting, Economics and Law Related Meetings

Local

Twenty Second Annual Australasian Tax Teachers Association Conference 2010, “Changing times – changing taxes?” 20 - 22 January 2010, University of New South Wales, Sydney, Australia. Hosted by the Australian School of Taxation (Atax) and the School of Business Law and Taxation, UNSW. Organising committee: Helen Hodgson (Chair); John Taylor, Chris Evans, Fiona Martin, Michael Walpole, Bill Butcher. Website: <http://www.atax.unsw.edu.au/attaconference> Email: attaconference@unsw.edu.au;

Australian School of Taxation, UNSW Faculty of Law, **Business Regulation in China**, 10 February 2010. A timely review of the nature and state of business regulation in China, this conference will cover a diverse set of areas including entity law, taxation and intellectual property. What is the state of regulation? What are the problems and challenges with the regulation? Despite the lack of legal development in China, how is it that the economy is working against all theoretically based predictions of failure? Are there functional equivalents of Rule of Law in operation in China? Conference papers will show how China’s business laws have developed and where there is still a lack of development. Papers will also be presented on aspects of China’s governance reality. Anticipated contributors include leading scholars working on China’s business and related regulation.

Speakers:

Professor Yangbin (Xiamen University, Public Finance and Law)

Professor Wei Cui (China University of Political Science and Law)

Professor Hans Hendrichske (USyd Confucius Institute)

Professor Natalie Stoianoff (UTS, Law)

Deborah Healey (UNSW Law)

Nolan Sharkey (UNSW Atax)

YiHua (Eva) Huang (USyd, Business Law)

Professor Jianfu Chen (Latrobe, Law) TBC

Professor Andrew Halkyard (HKU, Law) TBC

Date & venue: Wednesday 10 February 2010 Faculty of Law, The University of New South Wales Kensington Campus, Sydney NSW 2052

Registration: www.atax.unsw.edu.au

Opens on 4 January 2010 Early bird: \$195 (before 22 January 2010) Standard: \$250

For further information, please contact:

Nolan Sharkey: nolan.sharkey@unsw.edu.au for academic enquiries

Christine Brooks: christine.brooks@unsw.edu.au for administration and registration enquiries

Ninth Atax International Tax Administration Conference, Sydney, 7 - 9 April 2010. The theme of the 2010 conference will be Tax Administration: Building Bridges. The conference brochure and online registration are now available at

<http://www.atax.unsw.edu.au/news/event-detail.asp?id=2531>

To secure your place at the 2010 conference please register online as soon as possible.

Conference places are restricted and we anticipate this will be a very popular event.

If you require accommodation please complete the accommodation booking form at the back of the conference brochure

http://www.atax.unsw.edu.au/news/docs/2010/TaxAdmin_Conference_2010.pdf and return it directly to the Marriott. We only have a limited number of rooms at the special conference rate, and so urge you to complete the booking as soon as possible.

Academic enquiries:

Dr Binh Tran-Nam, Phone +61 2 9385 9561, Fax +61 2 9385 9515 b.tran-nam@unsw.edu.au

Dr Michael Walpole Phone +61 2 9385 9526, Fax +61 2 9385 9515 m.walpole@unsw.edu.au

Administrative enquiries

Kathrin Bain Phone +61 2 9385 9541, Fax +61 2 9385 9515 k.bain@unsw.edu.au

Conference coordinator Christine Brooks christine.brooks@unsw.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 Jessi Guy (02) 8223 0043 or email jessiguy@taxinstitute.com.au. Register online at <http://www.taxinstitute.com.au>

2010 Constitutional law conference and dinner, Art Gallery of New South Wales, Friday 19 February 2010. The event is organised by the Gilbert + Tobin Centre of Public Law with the support of the Australian Association of Constitutional Law. The conference will focus on developments in the High Court and other Australian courts in 2009 and beyond. It will be addressed by leading practitioners, judges, parliamentarians and academics. The papers and a webcast from last year's conference can be found on our website.

Speakers at the conference will review the key themes of constitutional law decisions in the High Court, Federal Court and State Courts in 2009, as well as giving focused attention to recent major decisions including *Wurridjal v The Commonwealth*, *Clarke v Commissioner of Taxation* and *Lane v Morrison*. The final session features a panel discussion of 'The Pape Case and Fiscal Federalism'.

The conference will be followed by dinner at NSW Parliament House hosted by New South Wales Attorney-General, the Hon John Hatzistergos. The guest speaker at the dinner will be the Hon Virginia Bell of the High Court of Australia.

The cost of the event is \$200 for the conference, \$99 for the dinner or \$290 for the conference and dinner. To register, please follow the links from www.gtcentre.unsw.edu.au or for online registration and payment please go directly to the University of New South Wales Online Payment Facility https://webpay.fin.unsw.edu.au/cfrstart.cgi?TRAN-NO=152&EVENT=LAW_Constitutional_Academic&skin=LAW

For further information, please email gtcentre@unsw.edu.au or contact the Centre on (02) 9385 2257.

Overseas

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

Canadian Tax Foundation Event schedule 2009/2010
<http://www.ctf.ca/profDev/schedule1.asp>

Institute for Austrian and International Tax Law traditional one-week intensive seminar on "The Practice of Double Tax Treaties in Case Studies - Fundamentals" (January 18-23, 2010). The seminar will be a six-day thorough and structured introduction for tax practitioners, and it will be given in English. For further information about lecturers, topics and participation fees please see our homepage www.wu.ac.at/taxlaw. More information can be provided by Barbara Ender (b.ender@wt-akademie.at). As the number of participants is limited, we would recommend to register soon. You may also profit from our early-bird-discount.

Tax treaties from a legal and economic perspective, WU (Vienna University of Economics and Business), March 18 – 20, 2010, Vienna, Austria. Organized by the SFB International Tax Coordination, the Institute for Austrian and International Tax Law, WU, Vienna, and IFA Austria (International Fiscal Association) SFB International Tax Coordination and the Institute for Austrian and International Tax Law, WU, Vienna, together with IFA Austria (International Fiscal Association). Topics for Papers

1. The Effects of Bilateral Tax Treaties on Economic Growth
2. Treaty Shopping
3. International allocation of cross border business profits: Arm's length principle and alternatives:
4. Source versus residence
5. Credit versus Exemption
6. Tax treaties and Developing Countries
7. Tax Treaty Application: Cross border administrative issues (including Exchange of Information, Collection of Taxes, Dispute Settlement, Legal Certainty in Tax treaty Application
8. International tax neutrality and non-discrimination

International Fiscal Association (IFA), Austrian Branch; Institute for Austrian and International Tax Law, Vienna University of Economics and Business (WU); Research Institute for European and International Tax Law, Vienna; Akademie der Wirtschaftstrehänder, Vienna **9th International Tax Law Summer Conference** Rust (Burgenland) 11-15 July 2010. Detailed program of case study conference (and the application form, as well) on www.wu.ac.at/taxlaw. We would like to invite you to profit from our early-bird-discount and register soon. For further information please approach to b.ender@wt-akademie.at

Program Main topic: "Recent Developments in Tax Treaty Practice"

Sunday, July 11 17.30 Opening: M. Lang

Mozart's world reflected in "The Magic Flute": Christina Lang

Monday, July 12 9.00 – 9.40 Tax treaty case law around the globe: Baker

10.30 – 13.00 Case studies: What happens when states disagree? – Qualification conflicts in tax treaty law: Dawson, Jirousek, M. Lang, Pahapill, Wichmann

14.45 – 17.30 Workshop: Recent OECD developments: Sasseville

Tuesday, July 13 9.00 – 9.40 Recent US tax developments: Rosenbloom

10.30 – 13.00 Case studies: Secondment of employees within a group: Jiro use k, Pistone, Rosenbloom, Sasseville, Scho ueri, Wichmann

14.45 – 17.30 Workshop: Recent ECJ case law: Baker, M. Lang, Pistone

Wednesday, July 14 9.00 – 9.40 Recent international tax developments in India: Ostwal, Rohatgi

10.30 – 13.00 Case studies: Transfer pricing in a changing world: Green, Loukota, Maisto, Rosenbloom, Schuch

14.45 – 17.30 Workshop: Transfer pricing from the perspective of emerging markets – the Brazilian experience: Schoueri

Thursday, July 15 9.00 – 9.40 Recent EU tax developments: Rädler, Schuch

10.30 – 13.00 Case studies: Business restructuring – tax planning in the light of recent developments: Green, Kroppen, Silberztein, Schoueri, Staringer, Storck

Institute for Fiscal Studies Conferences and seminars

<http://www1.ifs.org.uk/conferences/index.shtml>

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For 2009/10 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

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: itacourses@ibfd.org

International Tax Academy

Recent Developments in International Taxation, Barbados, 11 - 13 January 2010

India Corporate Taxation, Singapore, 18 - 19 March 2010

Transfer Pricing Fundamentals, Amsterdam, 25 - 26 February 2010

Debt and Financial Restructuring, Amsterdam, 19 - 21 April 2010

International Fiscal Association Congresses

29 August – 3 September 2010, Rome, Italy <http://www.ifarome2010.it>

2011, Paris, France

International Atlantic Economic Society (IAES) conference 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

International Tax Planning Association Forthcoming meetings

<http://www.itpa.org/meetings.html>

Green taxation in East Asia: Problems and prospects conference, 29 January 2010

Council Chamber, 8/F Meng Wah Complex, The University of Hong Kong, Pokfulam Road, Hong Kong. Further details available from: richard.cullen@gmail.com

On-line information available at: <http://www.aiifl.com>

Under: Taxation Law Research Programme / Details / Conference Flyer

The Delicate Balance: Revenue Authority Discretions and the Rule of Law 23-24

September 2010, Monash Prato Centre, Italy. A workshop sponsored by the Taxation Law and Policy Research Institute at Monash University, Atax, University of New South Wales, and the Centre for Business Taxation at Oxford University.

Many scholars have concluded that the complexity of modern economies and the flexibility of commercial arrangements are inherently incompatible with "simple" tax systems -- tax laws become complex in response to the world to which they apply. One technique increasingly used by governments to mitigate the growth of tax law is delegation of decision-making to tax administrations. In effect, legislative amendment is replaced grants of administrative discretion. The extent to which discretions are exercised in a consistent or transparent process varies from jurisdiction to jurisdiction, as do views on the extent to which the growing use of discretions is incompatible with fundamental principles of the rule of law.

The workshop will explore the tension between discretions and the rule of law across a range of jurisdictions representing a cross-section of the world's economies.

Speakers include:

Professor Kim Brooks, McGill University, Canada

Associate Professor Wei Cui, China University of Political Science and Law, PR China

Professor Chris Evans, University of New South Wales, Australia

Professor Judith Freedman, Oxford University, UK

Mr. Christophe Grandcolas, formerly French Tax Administration (DGI), France

Mr Marco Greggi, University of Ferrara, Italy

Ms. Shelley Griffiths, University of Otago, New Zealand

Professor Andrew Halkyard, University of Hong Kong, Hong Kong

Professor Richard Happe, University of Tilburg, The Netherlands

Mr. Ernest Mazansky, Werksmans, South Africa
Associate Professor Michael Walpole, Atax, University of New South Wales, Australia

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. 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 ;
http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951

Other useful tax and law related conference websites include the
International Bar Association:

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

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

Law Conferences Worldwide <http://www.conferencealerts.com/law.ht>

New South Wales Bar Association

http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php

Law Council of Australia <http://www.lawcouncil.asn.au/conferences/events-and-conferences.cfm>

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.

9 Recent publications

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

Local

Black, Celeste 'Tax concessions and animal protection organisations: benefits and barriers' (2009) 2 *Australian Animal Protection Law Journal* 6-17

Blazey, Patricia & Gillies, Peter 'Reducing Emissions from Coal in Australia: Fiscal and Related Instruments – the Current State of Play' (2008) *Murdoch University E-Law Journal* July 2008

Blazey, Patricia & Ashiabor, Hope 'Phasing out detrimental environmental subsidies in the fossil fuel sector: challenges and prospects for the Asia Pacific Region' (2008) 10 *Asia Pacific Journal of Environmental Law* issues 3 and 4

Cassidy, Julie 'Watchdog or paper tiger: the enforcement of human rights in international forums' (2008) 10 *The University of Notre Dame Australia Law Review* 37-59

Conley, Tom 'Tax burdens and the role of government', 27 November 2009
<http://tomjconley.blogspot.com/2009/11/tax-burdens-and-role-of-government.html>

D'Ascenzo, Michael 'Mining the common ground', an address at the CPA Australia conference, Australian Mining and Energy, Gold Coast, Qld, 27 November 2009
<http://ato.gov.au/corporate/content.asp?doc=/content/00222339.htm>

D'Ascenzo, Michael 'A proud history: Australia's tax agents' boards', Speech to mark the closing of the six state Tax Agents Boards, Canberra, 18 November, 2009
<http://ato.gov.au/corporate/content.asp?doc=/content/00221636.htm>

D'Ascenzo, Michael 'Eyes on the commercial ball', Speech to the International CFO Forum The Mint, Sydney, 20 November 2009
<http://ato.gov.au/corporate/content.asp?doc=/content/00221193.htm>

Dirkis, Michael 'Residency,' in: *Corporate Tax International*, LexisNexis (updated June) (2009)

Dirkis, Michael 'Foreign Investment Funds and Interests in Foreign Trusts,' in: *Corporate Tax International*, LexisNexis (updated June) (2009)

(2009) 6 *Macquarie Journal of Business Law* <http://www.buslaw.mq.edu.au/MqJBL>

Voyce, Malcolm 'Marriage-like relationships' and social security: retirees and the age pension

Blazey, Patricia and Gillies, Peter 'China – growth and its challenges'

Blazey, Patricia and Xenos, J 'The European Union's response to the global financial crisis – can member nations avoid a move to protectionism?'

Martin, Fiona "Charities for the benefit of employees: why trusts for the benefit of employees fail the public benefit test" [2009] *UNSWLRS* 45
<http://www.austlii.edu.au/au/journals/UNSWLRS/2009/45.html>

Pagone, GT 'Income and capital distinction', Tax Institute of Australia, South Australian Convention: 9 May 2009 <http://www.austlii.edu.au/au/journals/VicJSchol/2009/8.html>

Pagone, GT 'Tax uncertainty', Melbourne Law School, 2009 Annual tax lecture, 20 August 2009 <http://www.austlii.edu.au/au/journals/VicJSchol/2009/11.html>

Pocket guide to the Australian taxation system, 2009

http://www.treasury.gov.au/documents/866/PDF/Pocket_tax_guide_2009_10_MYEFO.pdf

Overseas

Asia-Pacific Tax Bulletin Number 6 - 2009

Triangular Cases in Tax Treaties - Bart Kusters

Australia - The Carbon Pollution Reduction Scheme - Sylvia Papadimitriou and Jenifer Varzaly

Casenote - Pre-1985 Tax Treaties: Who Can Tax the Capital Gain? Mathew Brittingham and Sarah Henderson

China - Structures Lacking Substance and Business Purpose Come under Further Challenge - Chris J Finnerty and Becky Lai

India - Limited Liability Partnerships – A Gen Next Entity - Hemal Zobia and Jimit Devani

The Proposed Direct Taxes Code – A Paradigm Shift - Hemal Zobalia
Indonesia - Managing Transfer Pricing Risks - Ay Tjhing Phan and Sarah M. Stevens
Taiwan - Taxation Aspects of Mergers and Acquisitions - Elaine Hsieh, Shing-Ping Liu and Eric Chen

Blazey, Patricia and Gillies, Peter ‘Recognition and enforcement of foreign judgments in China’ (2008) 1 *International Journal of Private Law* 333-42

Bulletin for International Taxation Number 1 - 2010

The Interpretation of Tax Treaties: Myth and Reality - Brian J Arnold

Klaus Vogel Lecture 2009 – Comments - Jörg Manfred Mössner

The Proposed Redraft of Article 7 of the OECD Model - Catherine Bobbett and John F. Avery Jones

Switzerland: Recent Developments in International Tax Law – Part 2 - Markus Frank Huber and Fabian Duss

Cross-Border Loss Relief for Permanent Establishments under EC Law - Werner C Haslehner

The Taxation of Mobile Activities - Steve Suarez

Is There Tax Competition in ASEAN? Achmad Tohari and Anna Retnawati

Tax Reform in Nigeria: Unrealized Expectations - Osita Aguolu

(2009) 57 (1) *Canadian Tax Journal* <http://www.ctf.ca/ctjindex/2009ctj1.asp>

The Truth About Income Trusts: Lower Volatility or Simply Less Tax?—Ian A. Glew

Tax Issues in Structuring Cross-Border Private Equity Funds—Ash Gupta, Tim Wach, Jeffrey D. Uffner, and Susan R. Cohen

Douglas J. Sherbaniuk Distinguished Writing Award

Prix d'excellence en rédaction Douglas J. Sherbaniuk

2007-8 Canadian Tax Foundation Regional Student-Paper Awards

Prix régionaux de meilleur article d'étudiant 2007-2008 de L'Association canadienne d'études fiscales

Current Cases: (SCC) *Lipson v. Canada*; (FCA) *Robert Glegg Investment Inc. v. Canada*;

(TCC) *Valiant Cleaning Technology Inc. v. The Queen*; (HCA) *Commissioner of Taxation of the Commonwealth of Australia v. Word Investments Limited*

International Tax Planning: Navigating the New Bilateral Limitation-on-Benefits Rule

Personal Tax Planning: Public/Private Foundations—Issues and Planning Opportunities

Planification fiscale personnelle : Fondation publique ou privée : enjeux et possibilités de planification

Corporate Tax Planning: Implications of Restructuring a Canadian Unlimited Liability Company—Fallout from the Fifth Protocol

Current Tax Reading

(2009) 57 (2) *Canadian Tax Journal* <http://www.ctf.ca/ctjindex/2009ctj2.asp>

The Painter and the PE—Joel Nitikman

Canada, Capital Movements, and the European Union: Some Tax Implications—Martha O'Brien

Policy Forum: Editor's Introduction

Policy Forum: Who, What, Where, When, Why, and How—Discerning an Avoidance Transaction

Current Cases: (FCA) *Prévost Car Inc. v. The Queen*; (QCA) *OGT Holdings Ltd. v. Québec (Deputy Minister of Revenue)*

International Tax Planning: The Foreign Affiliate Fresh Start Rules

Personal Tax Planning: Planning with Registered Disability Savings Plans

Planification fiscale personnelle : Stratégies de planification et régime enregistré d'épargne-invalidité

Selected US Tax Developments: Proposed Regulations Would Prevent Use of Disregarded Entities To Claim Treaty Benefits in Conduit Financing Transactions

Current Tax Reading

(2009) 57 (3) *Canadian Tax Journal* <http://www.ctf.ca/ctjindex/2009ctj3.asp>
Approaches to Strengthening Canada's Retirement Income System? Keith Horner
Capital Gains Rollovers and the Two-Sector Rental Housing Market: A Simulation Study of Toronto—Marion Steele
Policy Forum: Where's the Pony? Reflections on the Making of International Tax Policy —H David Rosenbloom
Policy Forum: Assessing Tax-Free Savings Accounts – Promises and Pressures —Benjamin Alarie
Policy Forum: Assessing Tax-Free Savings Accounts in a Consumption-Based Personal Tax—Jonathan R. Kesselman
Current Cases: (FCA) *Cophthorne Holdings Ltd. v The Queen*; (TCC) *Lehigh Cement Limited v The Queen*
International Tax Planning: Property Leasing into Canada: How To Open a Closed Market
Personal Tax Planning: Share Capital Attributes: Corporate and Tax Issues
Planification fiscale personnelle : Attributs du capital-actions : Éléments du droit des sociétés et du droit fiscal)
Corporate Tax Planning: Loss Utilization in Arm's-Length Business Combinations
Current Tax Reading

Chaikin, David A and Sharman Josh C *Corruption and money laundering: a symbiotic relationship*, Palgrave Macmillan, New York, 2009

Chaikin David A 'How effective are suspicious transaction reporting systems?' (2009) 12 *Journal of Money Laundering Control* 238-53

Cooper, Graeme S, 'Australia again considering financial arrangements tax regime' (2009) 53 *Tax Notes International* 210 - 211

Cooper, Graeme S and Wenzel, M, 'Testing alternative legal paradigms: an experiment in designing tax legislation' (2009) 34 (1) *Law and Social Inquiry* 61-94

Dirkis, Michael 'Chapter 11: Australia' in Andrea Parolini (ed), *Residence of companies under tax treaties and EC law*, IBFD 2009, pp 311-338

Dirkis, Michael '38th SGATAR' (2009) 28 *Asia-Oceania Tax Consultants' Association Journal* 3-4

International VAT Monitor Number 6 - 2009

A Harmonized VAT System for Africa? Marlene Botes

New EU VAT Rules Applicable from 1 January 2010 (1) - Walter van der Corput

EC Communication on VAT Grouping: An Attempt to Harmonize or to Restrict the Use of Group Registration? Ivan Massin and Kenneth Vyncke

Outsourcing in the EU Financial Sector – Where Are We heading? Hans-Martin Grambeck

Sharing Joint Expenses under EU VAT - Joep JP Swinkels

Reform of Swiss VAT – The VAT Act from 2010 - Reginald Derks

VAT Registration Thresholds in Europe - Fabiola Annacondia and Walter van der Corput

- Reports from: Argentina, Austria, Belarus, Belgium, Bulgaria, Chile, Croatia, Cyprus, the Czech Republic, Denmark, Estonia, the European Union, Finland, France, Germany, Greece, Hungary, the IFA, India, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Mexico, the Netherlands, New Zealand, the OECD, Poland, Portugal, Romania, Russia, the Slovak Republic, Slovenia, South Africa, Spain, Sweden, the United Kingdom and the United States.

- Case notes from: Australia, Austria, Brazil, Canada, India, Italy, the Netherlands, Russia, South Africa, Spain, Sweden, the United Kingdom and the United States.

Millar, Rebecca 'Echoes of source and residence in VAT jurisdictional rules' in Lang and Melz (eds), *Value added tax and direct taxation – similarities and differences*, IBFD: Amsterdam, the Netherlands (2009, forthcoming); available as Sydney Law School Research Paper No. 09/44

(2009) 62 (3) *National Tax Journal*

Behavioral Economics and Tax Policy - William J Congdon, Jeffrey R Kling, and Sendhil Mullainathan

Lessons for Tax Policy in the Great Recession - Joel Slemrod

Two Cheers for Corporate Tax Base Broadening - Alan D Viard

The Effects of the Length of the Tax-Loss Carryback Period on Tax Receipts and Corporate Marginal Tax Rates - John R Graham and Hyunseob Kim

Is the Corporation Tax an Effective Automatic Stabilizer? Michael P Devereux and Clemens Fuest

Managing Risk Caused by Pension Investments in Company Stock - William E Even and David A. Macpherson

What Does the Market Crash Mean for the Ability of 401(k) Plans to Provide Retirement Income? Peter J Brady

How Will the Stock Market Crash Affect the Choice of Pension Plans? Robert L Clark and John Sabelhaus

The Incidence of U.S. Climate Policy: Alternative Uses of Revenues from a Cap-and-Trade Auction Dallas - Dallas Burtraw, Richard Sweeney, and Margaret Walls

Tax Policies for Low-Carbon Technologies - Gilbert E Metcalf

Reducing Greenhouse Gas Emissions with a Tax or a Cap: Implications for Efficiency and Cost Effectiveness - Terry M. Dinan

Limiting the Tax Exclusion for Employment-based Health Insurance: Are Improved Equity and Efficiency Enough? Mark V Pauly

The Intersection of Tax and Health Care Policy - Robert Carroll and Phillip Swagel
State Infrastructure Spending and the Federal Stimulus Package - Ellen Hanak

Panico, Paolo *International trust laws*, Oxford, Oxford University Press, 2010

Ryan, M; **Vann, Richard J** & Stutsel, M 'Tax considerations in structuring international licensing and technology transfer arrangements,' in: Liberman, A, Chroczel, P, and Levine, R (eds), *International licensing and technology transfer: practice and the law*, Kluwer Law International, The Netherlands (2008) Ch.5 [AU] 1-54

Sharman Jason C and Chaikin David A 'Corruption and anti-money laundering systems: putting a luxury good to work' (2009) 22 *Governance: An International Journal of Policy, Administration, and Institutions* 27-45

Sharman, Jason C and Mistry, Percy C *Considering the consequences: the development implications of initiatives on taxation, anti-money laundering and combating the financing of terrorism*, London, Commonwealth, 2008

Sharman, Jason C *Havens in a storm: the struggle for global tax regulation*, Ithaca, Cornell University Press, 2006

Stewart, Miranda 'Tax law and policy for indigenous economic development,' Legal Scholarship Network: Legal Studies Research Paper Series University of Melbourne Law School Vol. 11, No. 14: Dec 09, 2009 U of Melbourne *Legal Studies Research Paper* No. 436

Vann, Richard J "Liable to tax" and company residence under tax treaties, in G Maisto (ed), *Residence of companies under tax treaties and EC law*, EC and International Tax Law Series Volume 5, Jbfd: The Netherlands, 2009, pp 197-271

Voyce, Malcolm 'Rules of Buddhist monks: issues of property and pollution', in Law and anthropology (2009) 12 *Current Legal Issues*, Ch 21

10 Quotable quotes

"The Immigration Minister and Tax Commissioner are two of the High Court's best customers. It's understandable, given one is usually trying to keep people out of the country and the other is trying to keep money in the country. But on recent results, only one will be signing up to the Robert French fan club. Since taking over from Murray Gleeson as chief justice last year, French has sat on five appeals lodged by the Immigration Minister and four against the taxman. And the ledger is: Immigration Minister five wins, no losses; taxman no wins, four losses."

Source: Pelly, Michael 'High Court reveals power shift in way refugee claims handled' *The Australian Legal Affairs* 27 November 2009 p 29

"Fairness, it seems to me, is something that everyone pays lip service to and then forgets to do much about."

He said he had "old fashioned views" about fairness and tax systems.

"One element of fairness to me is that a dollar is a dollar of income, whether it's a dollar earned through wages, or through capital gains," he said.

Preferable differential rates between capital gains tax and income tax were "unfair," he said.

"It encourages people, those who can, to channel more of their income through capital gains than the income tax structure generally."

Mr Fraser said an element of progressivity in the tax system was essential for fairness.

"Over the years this has been diminished," he said.

"Marginal rates have been coming down, GST has been put in place which is if anything regressive.

Source: Christian, Kim 'Australia must adopt fairer tax system says Bernie Fraser'
<http://www.news.com.au/business/story/0,27753,26424481-31037,00.html>

Treasury secretary Ken Henry

'He'll be judged by the Henry tax review. I find Henry has evolved more into an extension of the Government. The fearless public servant I don't think is what you'd call Ken Henry. Capable, but do I listen to him and think this person is giving me frank and fearless advice? I feel more that he is running the [Government] line'

Source: Harvey, Claire 'Planet Barnaby' *Sunday Telegraph* 13 December 2009 pp 54, 107

'Around senior Coalition circles, they're wondering, to adapt the famous song, How do you solve a problem like Barnaby? Even Barnaby knows he has to rein in his old freewheeling self.'

Grattan, Michelle 'Bump on the head is least of Barnaby's problems' *Sun Herald Extra* 13 December 2009 pp 14-15

"But the states are the spoiled brats of the federation. They know Canberra will cough up extra cash to fund hospitals, schools and roads if they scream for long enough."

Source: Megalogenis, George 'The breakthrough' *Weekend Australian Inquirer* 17-18 October 2009 p 1

"There's nothing big business loves more than tax reform. Whenever change is mooted, it fills the air with all its proposals for fixing the economy by charging big business – and high earners – less tax.

Often, the opinions of business are pretty much all we hear. When the Australian Council of Social Service issued its submission to the Henry tax review, for instance, it drew little attention. Who cares what poor people think about tax?

But the council's submission was written by its senior policy officer, Peter Davidson, who knows more about tax design than most of our chief executives put together. And it offers an impressive challenge to a lot of big business propositions that endless repetition has caused too many of us to mistake for wisdom."

Source: Gittins, Ross 'Good sense on tax reform from the small end of town' *Sydney Morning Herald Business Day* 16 November 2009 pp 8-9

"The 10-week Australian sojourn will be his longest stint home for a while and Scott, who's lived in Switzerland for the past four years for tax reasons, is relishing the chance to be close to his family, all of whom live in Sanctuary Cove."

Source: Lee, Sandra 'On course' *Sunday Magazine* 15 November 2009 p 14 at 16. Story on golfer, Adam Scott.